

PERFORMANCE MANAGEMENT SYSTEM IN NON-PROFIT ORGANISATION: A CASE STUDY IN MOSQUE AR

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ABSTRACT

Performance Management systems (PMSs) are vital in assisting organisations to achieve their goals, success and survival. While PMSs have been widely researched in for profit organisations, studies focusing on the non-profit organisation (NPO) are few. It is accepted that most NPO pursue multiple and frequently competing objectives and that this lack of an overall measure of success creates challenges for performance measurement. However, it is less clear how PMSs are configured and used by NPOs. This study utilises the PMSs framework from Ferreira and Otley (2009) to investigate the configuration and use of PMSs in the setting of an NPO. Its aim is to both assess the usefulness of framework and provide an understanding of the nature of PMSs in this context. A case study of one institutional mosque, as one of NPOs in Selangor is conducted. The findings show that the organisation does not have a systematic performance management. They have a constraint in implementing good PMS because they are small institution and lack of professional staff especially in accounting and management.

Keywords: Performance Management, Non-profit Organisation & Mosque

1. Introduction

Non-profit organizations are totally different from for-profit organisations. The main objective of a NPO is to provide services to the community without hoping for any returns, rewards or profits. Similar to all organisations, non-profit organisations vary much in terms of mission, size, mode of operation and impact, particularly in a cross-national sense (Anheier, 2000). The NPOs have their own settings in order to achieve the specific community needs. NPOs function for different purposes, whether be charitable, educational, literary, scientific or humanitarian. Therefore, when forming a NPO, the mission statement should take pride and place in the organization in order to describe the purpose of the organization. Thus, performance management system should be in place as a means and tools in managing NPO. Performance management can be defined as formal and informal mechanisms, processes, systems, and networks used by organizations for conveying the key objectives and goals elicited by management. These assist the strategic process and on-going management through analysis, planning, measurement, control, rewarding, broadly managing performance, and for supporting and facilitating organizational learning and change (Ferreira & Otley, 2009).

The management and reporting activities of NPO emphasize stewardship for the resources donated to them (DeWitt, 2010). Due to the importance of donated resources, financial managers of NPO organizations not only determine the fund raising targets but also identify the best instruments that meet donors' requirements (Keating and Frumkin, 2001). The funds obtained through ongoing fund raising generally cannot be used for activities that are outside the strategic plan without threatening the mission and long-term sustainability of the organization (Bryce and Bryce, 1999). They also a requirement to the NPO to have a good and systematic performance management system in order to manage the fund better. The study on performance management shall provide a bigger picture and profusely contribute more towards organisations as compared to performance measurement. Performance management gives visibility to the measures which are linked to strategy, an aspect which is ignored by performance measurement. The emphasis on performance management rather than performance measurement is imperative for several reasons such as the utility in driving action, provision of close loop control, strengthening organisational objectives, rendering framework of decision making, and controlling employee behaviour (Assema, 2011; De Waal, 2010; Abu-Suleiman, 2006; Armstrong, 2006; Speckbacher, Bischof, & Pfeiffe, 2003;). With the afore-mentioned benefits of performance management, this study expects that the good performance management system will help the NGO manage their fund effectively and achieved their objectives.

To improve the performance of NPOs, the design and manner in which the performance management system is used become a vital concern. In accounting discipline, performance management is related to issues in management control system, prime objective of which is to manage and control the organisation (Otley, 1999). These systems are used in organizations to motivate employees and achieve the organizational objectives (Assema, 2011).

This paper has two main aims. First, it aims to provide evidence of accounting practices within one non-profit organization which is Mosque AR. This will broaden the understanding of how the accounting practice operates in Mosque AR and hence enrich the PMS literature. Second, the paper aims to examine the use of performance management system by using framework proposed by Ferreira and Otley (2009).

To pursue the aims of the study, a single case study of Mosque AR was conducted over one month period. Semi-structured interviews, organisational documents and observation were used in the data collection process.

The findings reveal that there is no systematic performance management system in Mosque AR. They have a constraint in implementing good PMS because they are small institution and lack of professional staff especially in accounting and management.

This paper is organised as follows. The next section provides a literature review, which begins with a discussion on the conceptualization of PMS and studies of PMS in non-profit organisation. This is followed by a section on the research method and design of the study. The subsequent section focuses on the analysis of the case study, including the background of case organisation, the implementation of PMSs and the twelve themes in performance management framework. This is followed by the discussion and conclusion sections.

2. Literature Review

The literature review is divided into two subsections. The two subsections are conceptualization of performance management and PMS in non-profit organisation.

2.1 Conceptualisation of Performance Management

The conceptualisation of performance management system is start with the research on management control system (Zecher, 2012). The first groundwork for management control system research was provided in 1965 by Anthony (1965). He developed a framework for analysis of planning and control systems. Rather than concentrating on techniques for collecting accounting information efficiently, Anthony (1965) focused on conceptual issues and highlighted the use of accounting information for management control (Zeff, 2008). Anthony (1965) divided the system used in the organisation into three: strategic planning, management control and operational control. The framework proposed by Anthony (1965) have been criticised and disagree by many research (Strauß & Zecher, 2013).

In 1995, Simons (1995) provide The Levers of Control Framework. Simons (1995)' framework is the idea to balance different tensions between opportunity and limited attention, between empowerment and accountability, between top-down control and bottom-up innovation as well as between experimentation and efficiency. As opposed to stressing a command-and-control rhetoric, Simons places an emphasis on notions of innovation and control. This is evident in his bottom-up perspective allowing strategies to emerge out of patterns of action. Against this background, the purpose of management control system is seen in strategy implementation. More specifically, beliefs systems, boundary systems, interactive and diagnostic control systems as the four levers of control are suggested to provide and process information.

In accounting, Otley (1999) is the first to introduce the performance management framework. He proposed a framework for researching management control systems where the focus is on managing an organisation's performance and implementing its strategies. His research framework consists of five interrelated sets of issues: (1) key objectives; (2) strategies and plans; (3) performance targets; (4) rewards; and (5) information flows.

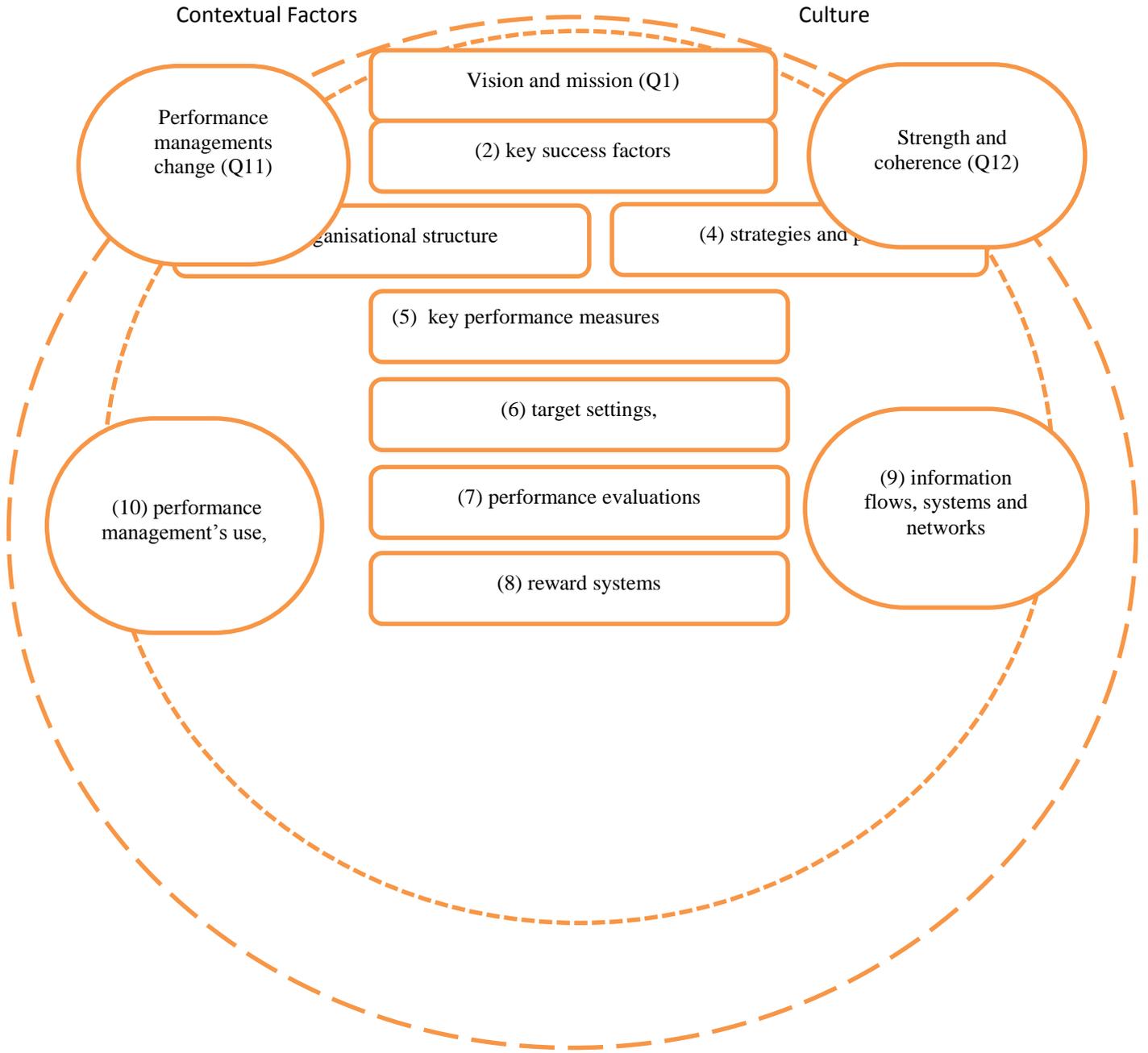
Otley's framework draws on many years of research experience, including Otley's (1980) extensive contribution to the contingency theory of management accounting. Otley's framework has been used in many studies such as Silva and Ferreira (2010) and Stringer (2007). Otley's framework has been argued as a suitable framework for both profit and non-profit organisation. Prior research has identified several strengths and weaknesses in Otley's (1999) framework. For instance, Stringer (2007) finds the framework to be general but helpful for her analysis, and robust in capturing various aspects of control systems in organisations. However, the weakness of Otley's framework as stated by Ferreira and Otley (2009) is that it does not explicitly consider the role of vision and mission in management control systems, despite the fact that these may be key elements of the process of control in organizations (Simons, 1995). The Otley's framework can be interpreted as being focused only diagnostic control systems, the framework does not stress the ways in which accounting and control information is used by organizations, tends to look at control systems from a static perspective and the interconnections between different parts of the performance management system are not explicitly addressed (Stringer, 2007; Malmi & Granlund, 2005).

Based on the Otley's (1999) framework, Ferreira and Otley (2009) develop further the framework in a number of ways. First, they add another dimension to the understanding of performance

management by drawing from Simons' (1995) concept of 'levers of control'. Second, they draw from a further set of case studies data that can be used to help refine the insights of Otley (1999) and Simons (1995) into a more developed conceptual model (framework) of performance management. Third, they expand the five issues (questions) to twelve – eight of which relate to similar more functional concerns about performance management design with a further four to attempt to capture some of the more underlying factors.

The Ferreira and Otley's (2009) framework represents a progression from Otley's 5 'what' questions to 10 'what' and 2 'how' questions. It aims to give a managerial emphasis, by integrating various dimensions of managerial activity with the control system. The 12 items in performance management framework are: (1) vision and mission, (2) key success factors, (3) organisational structure , (4) strategies and plans, (5) key performance measures, (6) target settings, (7) performance evaluations, (8) reward systems, (9) information flows, systems and networks (10) performance management's use, (11) performance managements change, and (12) strength and coherence. The figure below shows the 12 items in Ferreira and Otley's (2009) framework.

Figure 1



The framework is meant primarily to be used as a practical tool to aid the design of comprehensive frameworks. The researchers have explicitly excluded context and culture from consideration and they see this as forming another level for investigation which they leave unexplored. They focus on performance management design and use, rather than trying to capture the relationship between external circumstances and such design and use. Although this framework is very good in assessing and updating performance management strategies but the previous study that adopted this framework was carried on a subliminal level. This study intends to use this framework in order to understand the implementation of PMS in NPO.

2.2 Performance Management in NPO

Performance management system in profit and NPOs have different requirements. Study by Speckbacher (2003) suggested that NPOs must use incentives in particular very carefully with an intelligent mix of different incentive mechanisms with low-powered incentives and relatively many subjective evaluations. When designing incentive and control systems, one must consider especially the specific interaction of intrinsic and extrinsic motivation in organizations.

NPOs are not exempt from the imperatives of employee attraction, retention, and motivation. As competition for staff, donors, and funding increases, the need to manage employee performance will continue to be a critical human resource management issue. Becker et al (2011) outlines a study of the introduction of a performance management system in an Australian NPO and analyzes its design and implementation. It explores how performance management can be introduced and used effectively within a nonprofit environment.

Becker et al (2011) indicate that if NPOs are willing to undertake consultation with staff and ensure that the organization's specific context, values, and mission are reflected in the performance management system, it can be a useful tool for managers and a direct benefit to employees. However, the use of performance management is not without its challenges, and the research also identified initial employee resistance and a resulting initial spike in labor turnover.

Su et al. (2014) to examine the influence of financial management on the achievement of goals of non-profit organizations. Financial data of forty international nonprofit organizations that provided services in the field of basic education and health care was analyzed in their study. The efficiency of financial management of non-profit organizations was measured by fiscal performance ratio, fund raising efficiency ratio and public support ratio.

Study by Su et al. (2014) shown that PMS is influenced by the efficiency of financial management of NPOs. Their findings show that fiscal performance ratio and fund raising efficiency are significantly associated with the performance of NPOs. Predictably, the size of non-profit organizations, as measured by total assets, also positively affects their performance. Therefore, this study is conducted in order to examine PMS in one of NPOs in Selangor.

3. Research Methodology and Description of the Case-study Organisation

In this paper, we examine PMS used in one of NPOs named as Mosque AR (fictitious name). Mosques which are classified as NPO deal with public funds received from government, corporate and public donations, control over the financial activities in handling funds received and expended by the organizations have become an interesting area to be investigated. The rationale for applying a single case-study approach is to be able to capture rich and holistic material which can be used as comparison to previous studies (Sharma, Lawrence, & Lowe, 2010). The study was performed during the period October 2014 until November 2014. In total, 4 interviews, reviews of organizational documents and observations of place work were carried out. The observations meant during their timework. The interviews were semi-structural, lasting about one hour each. There were four men interviewed who comprise one officer at manager level, one assistant manager, one treasurer and one non-executive (Siak). All interviewees have been presented with fictitious names to ensure

research participant anonymity. Table 1 below is a list of interviewees, their positions, attached department, job description and their involvement in PMS.

Table 1 List of Interviewees

Interviewee	Position	Job description and involvement in PMS
1	Treasurer	Maintaining an accounting system.
2	Manager	Managing and planning programs of Mosque AR.
3	Assistant Manager	Assisting manager and administration work.
4	Non-Executive	General work and managing petty cash.

The permission to conduct research from the Mosque AR was obtained from its management in October 2014. Mosque AR is categorised as Institutional Mosque as it was built inside one Islamic higher learning institution that established under the IPTS Act 1996. Various activities have been conducted by Mosque AR among others *Kuliah Subuh, Kuliah Maghrib, Daurah Talaqqi Kitab, Usrah Pelajar, Usrah Kakitangan, Program/Ceramah Hari Kebesaran Islam, Gotong Royong Korban, Program Ihya' Ramadhan*, Special Guest Invitation such as Ulama' regarding relevance issues and *Forum Perdana*.

Mosque AR has been chosen as a case organisation as it is categorised as non-profit organization and has been operated for more than 10 years. The administration of Mosque AR is considered complex because it was controlled by two different entities namely CAR and JAIS.

4. Analysis of Research Materials

The following analysis collates the observations from interviews conducted and organizational documents. The analysis is divided into two: (1) the accounting procedures, and (2) the used of performance management system.

4.1 Accounting Procedures

For accounting procedures, there are three staff involved who are "Siak", assistant treasurer and treasurer. Beside the main task as Siak, he also assigned to handle the petty cash of Mosque AR. Siak has to control the expenses for Mosque AR and responsible to bank-in the Mosque AR's cash collection from public donation every Friday. Siak always sits together with other staff available to count the collections and later he will bank in the cash. Siak is responsible for expenses for Mosque AR because the staff perceived that Siak has a better understanding on the expenses for Mosque AR. Siak also has to maintain the record of petty cash. He has undergone training regarding on how to maintain the record. In this situation, it is clearly shown that the trust concept has been implementing in handling the cash of Mosque AR. Trust is identified as one soft factor which lead to more effective performance management in NPOs (Greiling, 2007).

All the petty cash record will be checked by the assistant treasurer and treasurer. Treasurer will maintain the bank record and material expenditure. The treasurer's functions start with the proposed budget, approved budget and manage the expenses for Mosque AR. The treasurer maintains the account by using template provided by JAIS and he also underwent training scheduled by JAIS. The manual of the accounts and format were also provided by JAIS. Then, treasurer has to submit the report to JAIS for every six months. Consequently, JAIS will conduct surveillance audit on Mosque AR in ensuring the accounting records has been properly recorded and kept.

There is budget allocation for training its staff. Besides donation collection, the income of Mosque AR is donation from the deduction salary by CAR staff and budget from CAR and JAIS. The expenses for Mosque AR is based on budget and meeting. The expenses more than RM300 have to get approval in the meeting. Expenses below than RM300 are using petty cash that is managed by Siak. The expenses for Mosque AR include salary for staff, allowances, food and beverage, maintenance expenses and program for CAR staff and students.

4.2 The Examination of Performance Management System in AR

This study is using Ferreira and Otley's (2009) framework in order to examine the used performance management system in Mosque AR. Ferreira and Otley (2009) have proposed 12 themes in evaluate good performance management system which include: (1) vision and mission, (2) key success factors, (3) organisational structure , (4) strategies and plans, (5) key performance measures, (6) target settings, (7) performance evaluations, (8) reward systems, (9) information flows, systems and networks (10) performance management's use, (11) performance managements change, and (12) strength and coherence. The following analysis collates the observations from interviews conducted based on this twelve themes.

4.2.1 Vision and Mission

The first theme in Ferreira and Otley (2009)'s framework is vision and mission. The vision of Mosque AR is to be Malaysia's leading utilities provider, embracing customer needs through innovation and execution excellence. In order to achieve its vision, the mission of Mosque AR as a Centre of Learning is outlined. The vision and mission of the Mosque AR have been integrated to strategic objectives of CAR. From the strategic objectives, the KPIs have been set and released.

It was evident from the interviews that the staffs of Mosque AR have similar views regarding Mosque AR vision and mission. All of them agreed that BSC used is linked to the vision and mission of Mosque AR. One of them added that BSC used is linked to strategic objectives and alignment between departments is to support each other. One of the respondent said that every department also have they own vision and mission that linked to the main vision and vision of the organisation.

4.2.2 Key Success Factors

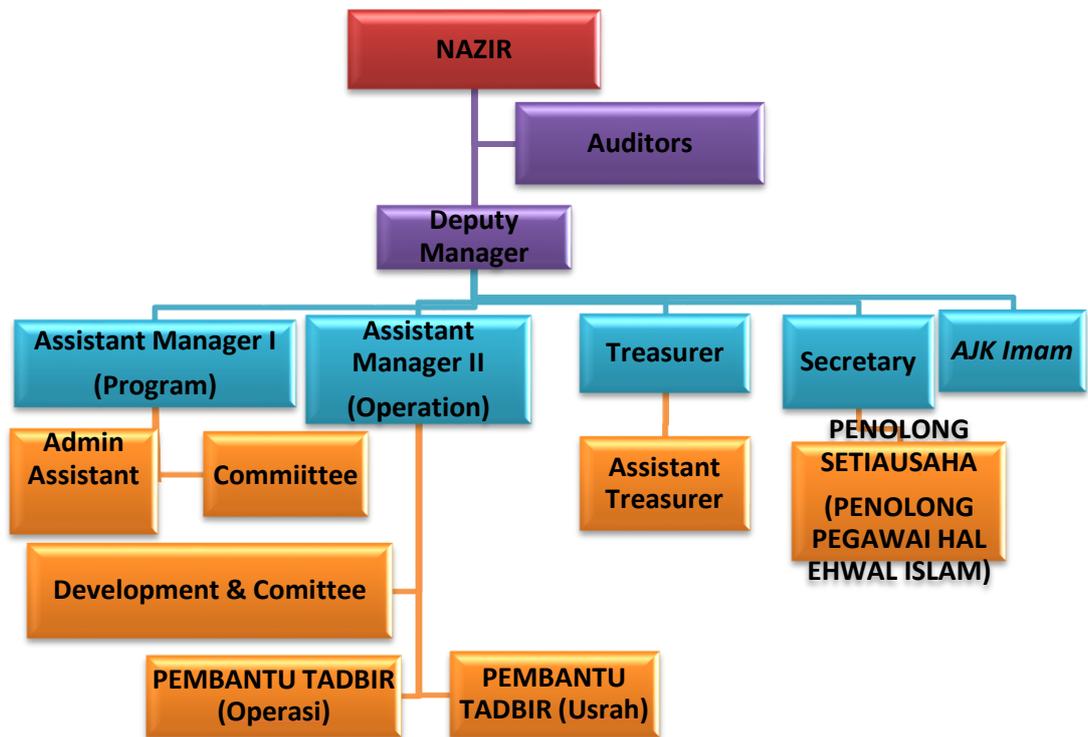
The key success factors is the second theme in Ferreira and Otley (2009)'s framework. The responses from the interviewees regarding key success factors revealed broad and ranging views on what such factors were for Mosque AR. Key success factors included programs offered to various level of community, involvement of students, process, leadership and staff.

4.2.3 Organisational Structure

The third theme in Ferreira and Otley (2009)'s framework is organisational structure. The organizational structure of Mosque AR is headed by Nazir, Deputy Nazir, Assistant Deputy Nazir and three permanent staff. They are receiving allowance from the mosque. The organisational structure of Mosque AR is divided into 4 tiers. The first tier is Nazir or Manager. The second tier is Deputy Nazir. Then, the third tier is Assistant General Manager and the fourth tier is Committee. Below the fourth tier is Assistant Manager/Executive and Non-executive.

Starting from 1st October 2013, the head of CAR is automatically appointed as Nazir of Mosque AR. The Mosque AR has three categorizes of employees:

1. Permanent staff from CAR includes Manager, Assistant Manager II, Assistant executive (2 persons) and Administrative Asisstants (2 persons).
2. Staff appointed by Mosque AR (Full time) includes Admin Assistant and general assistant.
3. Committee appointed among students.



4.2.4 Strategies and Plans

The fourth theme in Ferreira and Otley (2009)'s framework is strategies and plans. Planning of Mosque AR for the next year had been discussed and mention in retreat conducted in year 2014. Their planning for the year 2015 is to become:

1. An institution that could sustain with its own strong fund
2. Pioneer institution in executing "Amar Ma'ruf Nahi Munkar"
3. Center of Learning and Long-Life Learning
4. Centre of "Taadib" for students and staff
5. Information Centre
6. Community Service Centre

Most of the interviewees stated that the KPI is linked to the strategies and plan.

4.2.5 Key performance measures

The fifth theme in Ferreira and Otley (2009)'s framework is key performance measures. Mosque AR is using KPI and KPI used is generated from the vision, mission, objectives and planning. From the planning, they set the KPI to make sure the success of the planning. The interviewee agreed that the KPI used is based on their vision, mission, objectives and planning. However the KPI setting is more on the performance of Mosque AR as an institution and not based on the personal KPI.

4.2.6 Level of performance

The sixth theme in Ferreira and Otley (2009)'s framework is level of performance. Stated by one of the employees from strategy department, level of performance in Mosque AR is also based on the retreat and planning.

4.2.7 Performance evaluation

The seventh theme in Ferreira and Otley (2009)'s framework is performance evaluation. The system used by Mosque AR to evaluate the performance of its employees is influenced by the system used

by CAR. The staff of AR is evaluated year by year basis using the form based on their tasks. However, it is found that the performance evaluation is not based on the achievement of the KPIs. The achievement of KPI is not related on how the top management of Mosque AR evaluated their staff.

4.2.8 Rewards or penalties

The eighth theme in Ferreira and Otley (2009)'s framework is reward and penalties. Even though the performance evaluation is influenced by CAR, but sometimes they have a different rewards between them. Mosque AR rewards their staff based on the performance evaluation for the staff.

4.2.9 Information flows

The ninth theme in Ferreira and Otley (2009)'s framework is information flow. The information flows in Mosque AR is clearly not complicated. This is because they are small institution and have a few numbers of employees. Most of the information flows in Mosque AR is top down but the employees can raise any problem to their superior.

4.2.10 Used and Controls

The tenth theme in Ferreira and Otley (2009)'s framework is used and controls. One of the interviewees stated that the employees of Mosque AR are work based on volunteer basis and trust. Their work is not in line with the office hour and they have to work based on needs and program runs.

4.2.11 Altered and changes in design

The eleventh theme in Ferreira and Otley (2009)'s framework is altered and changes in design. There are no significant changes in PMS in Mosque AR. However, the changes in leadership of CAR will influence the PMS system used in Mosque AR.

4.2.12 Links between components in BSC

The twelfth theme in Ferreira and Otley (2009)'s framework is links between components in PMS. From the PMS used, there are some recommendations from the interviewees to improve the PMS in Mosque AR which include more control in collection of the donation.

5. Discussion and Conclusion

This section consists of the two main parts which is directly linked to the aims of the study. This paper discusses the accounting system in Mosque AR and examines the used of PMS in Mosque AR. The accounting system in Mosque AR is still on manual basis and does not using any accounting software. The management has to report its financial statements to CAR and JAIS. The accounting system used was based on template provided by JAIS.

This paper is using Ferreira and Otley' s framework (2009) in order to examine the used of PMS in Mosque AR. Based on the twelve themes in the framework, the themes of mission and vision and strategies and plan, all of the interviewees are agreed that BSC used is linked to the mission, vision, strategies and plan. The flows of information are also clear among the employees.

However, the performance evaluation is not linked with the achievement of key performance indicators. The performance evaluation is based on their tasks that evaluated by their superior. The rewards which include bonus are link to the performance evaluation.

For theme used and controls, the employees work based on trust and responsibility. Regarding to the function of PMSs to control employees' behavior, the interviewees believe that Mosque AR is Islamic institution and their work is not limited to the normal office hours and many employees are contributing their efforts on volunteer basis and they perceive that there is no need for internal control.

In summary, the PMS used in Mosque AR have a flaw in many ways include KPI is not linked with performance evaluation and the PMS system is not used to control employees' behaviour. The examination on the use of PMS based on the twelve themes in Ferreira and Otley's framework (2009) shows that Mosque AR does not have a systematic performance management system. Mosque AR should further improve the PMS in order to increase the performance of Mosque AR as to achieve the objectives of Mosque AR which are to become:

1. An institution that could sustain with its own strong fund
2. Pioneer institution for execution "Amar Ma'ruf Nahi Munkar"
3. Center of Learning and Long-Life Learning
4. Center of "Taadib" for students and staff
5. Information Centre
6. Community Service Centre

Mosque AR is suggested to improve the PMS by clearly stated the KPIs that linked to the vision, mission and objectives of Mosque AR. The employees need to have some knowledge and view on the KPIs. The KPIs also have to cascade to lower level of employees. The KPIs used also need to be linked to the job description of the employees and performance evaluation. Besides that, the management of Mosque AR should provide its employees with clear guidelines on performance evaluation. The improvement and clear statement of performance evaluation system will increase the satisfactions and motivations among employees.

The limitation of this study is generalisability. Dissimilar organisations will not be able to gain knowledge from the study. However, the possibility of transferability and replication may exist for selected organisations. The same strategies that increase the internal validity of the study also increase external validity.

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