

EXPLORING PERFORMANCE MEASUREMENT FROM THE PERSPECTIVE OF SOCIAL IMPACT

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ABSTRACT

The increasing focus on non-profit organizations (NPOs) by policymakers who seek new ways to provide sustainable public services has concurrently increased interest in measuring the social impact or performance of NPOs. In this context, performance measurements in NPOs should be conducted for the following purposes: to demonstrate the accountability of NPOs to resource providers and to improve their social impact to their beneficiaries. The main objective of this study is to examine the performance measurement of NPOs that can provide relevant information to various stakeholders. Data for this study were collected from 12 entities that embarked on a Social Impact Innovation Challenge. This study proposes a mixed-method approach by integrating financial and non-financial measures in measuring the performance of NPOs. This study offers two main findings: (1) unique challenges exist in the capability of entities to ensure the sustainability of their social impacts; and (2) delivered social services can potentially add value to society; this finding is reflected in the measurement results of social impact. The measurement approach and findings: (1) provide opportunities for entities to demonstrate the process of delivering public benefits based on their social objectives, and (2) offer a performance management tool that can be applied by the management to identify the component that needs to be strengthened in improving the delivery of social impact. The findings indicate that

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the activities of entities can provide a new paradigm in delivering public services by creating a space for innovation in terms of positioning public services that meet the needs of the local society as opposed to centralized governmental public policies.

Keywords: *performance, social impact, public services*

Introduction

The provision of various types of public services, such as healthcare, social care, transport, and waste collection, are crucial for the effective functioning of any community. Contributing to the social well-being of communities and providing quality public services are linked directly or indirectly to national economic development (World Bank Survey, 2014). This link indicates that the provision of sustainable public services is important to any country. These services are traditionally provided by the government. However, the current economic environment has prompted governments to adopt new and efficient means of providing these services. Government worldwide are increasingly (Chew & Lyon, 2012) adopting non-profit organizations (NPO) to provide these services because these organizations are already providing a variety of social services. NPOs are generally defined as societies, associations, charities, and other voluntary organizations that are formed not to make profits but to create social impact. Social impact can generally be defined as specific outcomes that are focused on reducing or eliminating unfavorable conditions to improve the economic standards of living of beneficiaries (Kroeger & Weber, 2015; Martin & Osberg, 2007; Westall, 2009).

The increasing focus on NPOs by policymakers who seek new ways of providing sustainable public services has concurrently increased interest in measuring the social impact or performance of NPOs. Performance measurements are being applied that range from quantitative measures, such as Social Return on Investment and Balanced Scorecards to qualitative measures through narrative reporting of how NPOs deliver their purpose or mission and the benefits provided to beneficiaries. Quantitative measures provide objective measures, but the need to monetize organizational outputs and outcomes may pose challenges because some outputs and outcomes

cannot be traded in a marketplace. In addition, the efforts and costs spent on data collection for these measures may outweigh the expected benefits. Moreover, pure qualitative measures may lead to opportunistic reporting of organizations, wherein good outputs and outcomes are exaggerated to influence relevant stakeholders. This approach has consequent negative effects on the reliability and relevance of reported information. The issues surrounding these measurement approaches indicate the need to identify empirical studies on appropriate performance measurement for NPOs. These approaches can help NPOs discharge their accountability and meet the decision needs of stakeholders. The main objective of this study is to examine the performance measurement of NPOs that can provide the relevant information needs of stakeholders.

Literature Review

Performance Measurement for Non-Profit Organizations (NPOs)

Performance measurement in NPOs differs from that in for-profit organizations because the latter focuses on maximizing returns to the providers of resources. Resource providers of NPOs are concerned with the effectiveness of NPOs in fulfilling their social objectives. This concern indicates that resource providers trust the effectiveness of NPOs because these organizations are expected to possess high accountability and deliver high-quality social services (Ebrahim, 2003; O Berg & Månsson, 2011). Cordery and Sinclair (2013) argue that performance measurements in NPOs provide two main purposes, namely, to demonstrate the accountability of NPOs to resource providers and to improve their social impact to beneficiaries.

A large body of literature on NPOs posits that organizational effectiveness of NPOs is associated with goal attainment or the ability of the organization to fulfil its mission (Helmig, Ingerfurth, & Pinz, 2014; Herman & Renz, 1998; Herman & Renz, 2008; Lecy, Schmitz & Swedlund, 2012). Epstein and McFarlan (2011) expand the definition of non-profit effectiveness, integrate the delivery of social mission, and obtain maximum social impact from expenditures incurred.

This definition highlights two important elements. First, social impact refers to “the future consequences of current or proposed actions, which are related to individuals, organisations and social macro-systems.” The “future consequences of the actions” refer to the benefits given to the organization’s targeted beneficiaries as a result of NPO outcomes (Epstein & McFarlan, 2011). For example, in the case of Tsunami aid (2006) – “*RM9.84 million was disbursed for boat repair and purchase of fishing nets, outboard motors and boats but this equipment were not used by the fishermen because they need to have certain skills to operate the equipment.*” In this case, the mission of NPO is accomplished when NPO provides fishing equipment to the fishermen (outcome). However, the lack of impact is a result of the outcome because the fishing equipment cannot be used.

Second, “*obtaining maximum social impact from the expenditures*” refers to NPOs’ ability to manage their resources efficiently. This type of management suggests that efficiency is a subset of effectiveness (Epstein & McFarlan, 2011; Helmig, Ingerfurth & Pinz, 2014; Lecy, Schmitz & Swedlund, 2012). Consistent with this argument, Parsons (2003) defines efficiency as the extent to which an NPO devotes its resources to achieve the organization’s mission. Epstein and McFarlan (2011) argue that efficiency pertains to maximizing returns from the resources, particularly donations that should be spent specifically for the cause they are intended. Literature suggests that efficiency refers to the extent to which organizational resources, such as donations and grants received, are spent toward making an impact on the beneficiaries.

Non-Profit Organizations (NPOs) in Malaysia

NPOs consist of societies, associations, and voluntary organizations formed to fulfil the demand for public goods (Young, 2009). NPOs are also referred to as the third sector organizations because of their importance in (1) fulfilling the needs of society, which cannot be satisfied by government organizations, and (2) its relevant contribution to the economic growth of a country. For example, the Gross Domestic Product (GDP) of NPOs in Canada in 2007 made a significant contribution of 7% to the total Canadian economy. Another study by the Center for Civil Society Studies revealed that NPOs in Westchester County, New York offered the highest job employment in 2013 compared with other profit sectors such as construction, finance, and wholesale trade industries combined.

In Malaysia, two main regulatory bodies govern NPOs, namely, the Companies Commission of Malaysia (CCM) and the Registry of Societies (ROS). NPOs registered under the CCM are incorporated under the Companies Act 1965 as a company limited by guarantee (CLBG). All financial statements of this organization must be audited, whereas NPOs registered under the ROS are regulated under the Societies Act 1966. Their financial statements are not subject to audit. However, audit is highly encouraged and is usually done by NPOs on a voluntary basis. CLBGs are not subject to contribution of the share capital; therefore, NPOs are obliged to derive their donations or any form of revenue of RM 1 million within six months from the date of incorporation. As at 31 December 2013, a total of 8,034 NPOs are registered under the ROS, and 1,889 NPOs are registered with the CCM.

The main goal of all the registered NPOs under CCM or ROS is not profit maximization, but the noble intention of providing social services. NPOs assist governments in providing social services in many areas, such as the environment, humanitarian aid, animal protection, education, the arts, social issues, charities, early childhood education, healthcare, politics, religion, research, and sports (Ow, 2008). Their main source of revenue is public donations; thus, “the generosity of the donors determines the survival of NPOs” (Atan & Zainon, 2009). High levels of public trust and confidence matter in NPOs. According to the National Council for Voluntary Organizations (NCVO) (1996), public trust and confidence are important (1) in ensuring public goodwill and maintaining or increasing support in the form of donations of money and time, (2) in promoting voluntary association and building social citizenship, and (3) in developing and maintaining the political space in which entities operate. To gain public trust and confidence, NPOs are required to be efficient because donors, other resource providers, and stakeholders are more likely to support efficient NPOs.

Methodology

Sample and Data Collection

Data for this study were collected from 12 entities that embarked on a Social Impact Innovation Challenge. The challenge was organized by

Agensi Inovasi Malaysia (AIM). AIM is a statutory body established by the Government of Malaysia with the primary purpose of acting as a driving force in establishing an “innovation economy” in Malaysia. To meet this purpose, AIM organized the Social Impact Innovation Challenge to solve social issues in three main areas, namely, youth unemployment, homelessness, and elderly care. An aim of this challenge is to provide insights into the extent of social impact delivered through the social mission of entities. The challenge started in January 2015 and ended in May 2015. This challenge is a part of the Malaysian government’s effort to find new and efficient means of providing sustainable public services (Reeder, Khalid, Bohlender & Kamil, 2014).

Data were collected through partially structured interviews with the key decision makers of the 12 entities. The interviews were developed from prior literature related to social impact studies (e.g., Herman & Renz, 2008; Spar & Dail, 2002; Sowa, Selden & Sandfort, 2004). Interviews were conducted at any time by at least two researchers to maximize the information collected from the interview. During the interviews, the researchers compared the information gathered to ensure the consistency of information collected. The interviews started in February 2015 and ended in March 2015. In some instances and where available, data were also collected from their annual reports, business proposals, and other relevant documents. These data were also used to corroborate the information collected from the interviews.

Organizational Effectiveness Measurement

This study proposes a mixed-method approach by integrating financial and non-financial measures. Following Tuckman and Chang (1991), the present study suggests that financial measures provide an objective performance measure and captures the implicit intent of survival of NPOs. Tuckman and Chang (1991) further argue that most NPOs attempt to continue meeting their objectives when a financial shock occurs, such as during an economic downturn or loss of a major donor. They identified these organizations as financially healthy, whereas those that fail to avoid curtailing their programs and services during a financial shock are considered financially vulnerable. Information based on this measure can provide the management of NPOs knowledge on whether their organization is susceptible to financial problems and where these problems persist. These problems affect the sustainability

of the organization. The financial measures are based on four ratios, namely, administrative efficiency, program efficiency, fundraising efficiency, and liquidity efficiency. However, given the limited period of the research and the initial stages of most of the projects engaged by the entities, this study excluded these measures. Nevertheless, these measures can be easily computed by entities when financial reports are prepared.

The integration of financial measures and non-financial measures in this study is based on the several factors. (1) The study promotes organizational effectiveness because financial measurement is inappropriate in measuring an NPO's achievement of its mission; this study provides a balanced view of organizational effectiveness (Cordery & Sinclair, 2013; Kaplan & Norton, 2001). (2) The mission of NPOs is based on social value creation and not on monetary value creation (Cordery & Sinclair, 2013). (3) This study promotes accountability because NPOs should prove to their funders that they are worthy of existence (Cordery & Sinclair, 2013). (4) This study assists the board in making informed decisions.

The integrated measure in this study is referred to as organizational effectiveness. Effectiveness refers to the manner in which an organization successfully achieves its social mission (Herman & Renz, 2008; Spar & Dail, 2002; Sowa, Selden & Sandfort, 2004). Effectiveness also incorporates the notion of efficiency, which means spending money wisely and producing measurable results (Andrews & Entwistle, 2013; Helmig, Ingerfurth & Pinz, 2014). Efficiency can be considered a subset of effectiveness and infers that organizational effectiveness is an important element in achieving social and economic missions (Helmig, Ingerfurth & Pinz, 2014; Lecy, Schmitz & Swedlund, 2012).

The non-financial measures incorporate five main components, namely, input, activities, output, outcomes, and impact. These components are summarized in Table 1.

Table 1: Organizational Effectiveness Based on Non-Financial Measures

<p>Inputs</p>	<p>Inputs are all key tangibles and intangibles that are brought into the organization to enable it to perform its tasks.</p> <p>Tangibles: example - cash, personnel, and equipment</p> <p>Intangibles: example – mission statement and strategy</p>	<p>Outcomes</p>	<p>Outcomes are the specific change in behaviors and individuals affected by the delivery of these services and products.</p> <p>Example - for a secondary school, outcomes would be items such as alumni in college outperforming their initial test scores and achievements.</p>
<p>Activities</p>	<p>Activities are all specific programs and tasks that the organization undertakes.</p> <p>Example - fundraising events, social entrepreneur activities such as selling cookies, and set up stalls.</p>	<p>Impact</p>	<p>Are there benefits to the communities and society as a whole a result of these outcomes?</p> <p>Example - Do our alumni take on important community leadership roles?</p>
<p>Output</p>	<p>Outputs are tangible and intangible products and services delivered as a result of the organization's activities</p> <p>Example - For a school, outputs may be the number of graduates (tangible) and type and quality of college placements (intangible).</p>		

Financial and non-financial measures can provide the following four main inputs to relevant stakeholders:

1. Social impact/value-added to the beneficiaries or communities through social mission of the entity
2. Outcomes that the entity is working toward
3. Effective use of resources
4. Ability of the organization to provide sustainable social impact.

Scoring Organizational Effectiveness

The main purpose of scoring is to identify emerging themes from the assessment of organizational effectiveness. First, input is defined as the extent to which social organizations acquire their resources to generate social values for a particular social objective (Lee & Nowell, 2015). Scoring focuses on the acquisition of resources in terms of monetary and non-monetary values. As highlighted in past studies (Berman, 2006; Median-Borja & Triantis, 2007), the input for this study can be summarized into five components: (1) monetary resources such as grants and donations, (2) staffing and volunteers, (3) mission statements, (4) facilities such as space and trainers, and (5) equipment such as ovens and computers. Input is considered sufficient if a social organization meets all of the five components.

Next, the activities under the social programs are grouped and properly planned to ensure that they are aligned with the social mission of the organization (Epstein & McFarlan, 2011). The activities of the social organization consist of three main items: (1) a list of activities that have intended effects, (2) marketing strategies used to promote the activities, and (3) a list of targeted participants. If social organizations possess all items listed in their activities, their activities are considered sufficient, that is, the success of their activities is portrayed in the output.

Output measures whether the activities of the social organizations achieve intended targets. Measurement is based on quantitative measures and addresses the number of people that have been served and the number of services that have been offered (Moxham, 2009; Epstein & McFarlan, 2011), such as the number of homeless persons who participated in the programs offered.

The direct results of the output are referred to as outcome. Outcome is a behavioral and environmental change of the target participants caused by the delivery of the social services (Epstein & McFarlan, 2011; Rossi, Lipsey & Freeman, 2004). Outcome measures the success of the activities or programs in terms of any changes or improvements in the participants' lives. These improvements include securing new jobs and setting up new homes. Outcome is measured quantitatively in terms of percentage (%), such as the number of homeless persons who have secured jobs.

Finally, the results from the outcomes that provide long-term benefits to society is called social impact. Social impact measures the quality of the services given by social organizations and is related to customer satisfaction (Lee & Nowell, 2015). Impact in this aspect is concerned with the positive changes in the status of the participants. This study focuses on quantitative measurement, such as reduction in the number of homeless persons.

Scoring Organisational Effectiveness

Non-financial Measures	Descriptions	Score
Input	Not available <i>*met only two components and below</i>	0
	Available but not sufficient <i>*met three to four components</i>	1
	Sufficient <i>*met all the five components</i>	2
Activities	Not available <i>*none of the items</i>	0
	Available but not sufficient <i>*has one to two items</i>	1
	Sufficient <i>*has all the three items</i>	2
Output	Below average delivery <i>* delivered between 0% to 40%</i>	0
	Average delivery <i>*delivered between 41% to 70%</i>	1
	Optimum delivery <i>*delivered between 71% to 100%</i>	2
Outcome	Not fulfilled <i>*fulfilled between 0% to 40%</i>	0
	To be fulfilled <i>*fulfilled between 41% to 70%</i>	1
	Fulfilled <i>*fulfilled between 71% to 100%</i>	2

Non-financial Measures	Descriptions	Score
Impact	Below average impact <i>* impacted between 0% to 40%</i>	0
	Average impact <i>* impacted between 41% to 70%</i>	1
	Optimum impact <i>* impacted between 71% to 100%</i>	2
Impact	Below average impact	0
	Average impact	1
	Optimum impact	2

The average total score is computed based on the abovementioned scores. The average total score is ranked below.

Average Total Score	Rank
1.6 to 2.0	High
1.1 to 1.5	Medium
0 to 1.0	Low

Findings: Organizational Effectiveness of the 12 Entities

The findings on the organizational effectiveness of the 12 entities are presented in Table 2. The names of the entities are not revealed because of the proprietary nature of the information.

Table 2: Organizational Effectiveness of the 12 Entities

Entity	Inputs	Activities	Outputs	Outcomes	Potential Impacts	Average Total Score
1	2	1	2	1	2	1.6
2	2	2	2	2	2	2
3	2	1	1	0	2	1.2
4	2	2	2	2	1	1.8
5	2	1	1	0	1	1

Entity	Inputs	Activities	Outputs	Outcomes	Potential Impacts	Average Total Score
6	2	2	1	1	1	1.4
7	2	1	1	1	2	1.4
8	2	2	1	0	2	1.4
9	2	2	1	1	1	1.4
10	2	2	1	0	1	1.2
11	2	2	1	1	1	1.4
12	2	2	2	1	1	1.6

Table 2 shows that seven of the 12 entities achieved an average total score that ranged between 1.1 and 1.5, which puts them in the “medium” rank. Four entities are ranked “high,” with an average total score that ranged between 1.6 and 2.0. All entities have good networking systems with other NPOs, government agencies or both. Entity 5 is ranked “low,” but it has a good network with government agencies. Some of the entities also strong networks with various corporations. For example, Entity 2 was able to achieve an average total score of 2 partly because of its strong network with private corporations, which enabled it to secure various resources and embark on several business activities to achieve outcomes. Entity 4’s network with corporations has provided sufficient credibility as a service provider. This entity can attract volunteers and beneficiaries in facilitating the delivery of its social services.

Another common thread among NPOs is the lack of critical resources, such as human capital, social capital, and structural capital. Structural capital refers to all structures and processes needed by members of projects to be productive and innovative in delivering their social mission. This weakness is partly the reason many entities scored 1 for potential impacts. The lack of financial resources also contributed to the low score on potential impacts. Given their tight cash flows, many entities failed to publicize their projects and attract beneficiaries. These capabilities are substantially related to potential impact.

Table 2 also shows several entities scoring zero for outcomes. The main reason for this score is the failure of entities to fully embark on the provision of services to beneficiaries thereby increasing difficulty in measuring the outcomes.

Findings: Emerging Themes

This review provides evidence on the performance of entities in achieving their social mission. However, these findings are based on non-financial measures because of the inapplicability of financial measures.

Four of the 12 entities obtained high average total scores, but two entities only scored 1 for social impact measure. The seven remaining entities scored an average total score that ranged between 1.1 and 1.5. These entities were ranked as medium. One entity obtained an average total score of 1 and was ranked low. Overall, the non-financial measures used in this study allow stakeholders to assess the various components that are interrelated with the delivery of social impacts to society. In addition, the findings also reveal that the social impacts of the entities can be summarized into two main categories, namely, poverty reduction and shared economic wealth for the beneficiaries. According to the Work Plan for 2015 of the World Bank, these social impacts are crucial in moving toward a high-income nation and in line with the Malaysian government's efforts.

The measurement approach used and the findings based on this approach have five main contributions. First, they provide opportunities for entities to demonstrate their delivery of public benefits based on their social objectives. Second, they provide a performance management tool to identify the component that needs to be strengthened to improve the delivery of their social impact. Third, they mitigate challenges to monetizing the five main components of non-financial measures to measure organizational effectiveness. These components include judgment about methods and assumptions with respect to market and future values. Fourth, they mitigate challenges in reporting organizational outcomes and impacts on a particular financial period, particularly where no immediate outcomes and impacts are achieved through the social services provided during the current financial period. Finally, they complement performance measures based on financial

measures by providing meaningful information on social impacts and the overall performance of organizations in providing public benefits.

These measurement approaches have limitations despite their potential applicability in measuring the performance of NPOs. The qualitative nature of non-financial measures provides opportunistic or creative reporting practices that can increase ambiguity and reduce the reliability of reported information. Nevertheless, the measurement method adopted in this study provides meaningful information to relevant stakeholders in making their decisions. For instance, resource providers can assess the effectiveness and accountability of the organizations in delivering social impacts or benefits.

Conclusions And Future Research Agenda

The main objective of this study is to examine the performance measurement of NPOs that can provide relevant information needs to various stakeholders. This study offers two main results. (1) Unique challenges exist with regard to the capability of entities to ensure the sustainability of their social impacts. (2) Social services delivered can potentially add value to society as reflected in the results of measurement of social impact.

These findings indicate that the activities of entities can provide a new paradigm in delivering public services by creating a space for innovation in terms of positioning public services that meet the needs of the local society as opposed to centralized public policies and the process of matching funders who are looking for impact investments (e.g., Chew & Lyon, 2012, Gawell, 2013, Jiao, 2011, Macmillan, 2010). These findings have several implications. (1) This finding indicates the need for policymakers to strategically support the process of building the capability of this new innovative paradigm of delivering social services to alleviate the current status of public service delivery. (2) Increased understanding of the measurement of social impact should be promoted, as well as management of organizations that provide social services for social impact on society. An important justification for such understanding is the use of social impact measurement and management in balancing the demand of accountability of resource providers and the evaluation and strategy of internal performance. This study examines various quantitative and qualitative measures given that

existing literature on the performance measurement of NPOs highlighted the demand for these measures in providing meaningful information. Finally, resource providers in the context of social impact framework should focus beyond funders and donors because other resource providers, such as volunteers and supporters, are equally important in maximizing the social impact of services provided.

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