

Creating Measurement Advantage for Health Charities – The Why and the How

Richard Colbran^{1,*}, Robyn Ramsden², Genevieve Pepin², John W Toumbourou³, Karen Stagnitti²

¹New South Wales (NSW) Rural Doctors Network, Newcastle, Australia

²School of Health and Social Development, Deakin University, Geelong, Australia

³School of Psychology, Deakin University, Burwood, Australia

Email address:

rcolbran@nswrdsn.com.au (Richard Colbran), rrobyn@deakin.edu.au (Robyn Ramsden),

genevieve.pepin@deakin.edu.au (Genevieve Pepin), john.toumbourou@deakin.edu.au (John W Toumbourou),

karen.stagnitti@deakin.edu.au (Karen Stagnitti)

*Corresponding author

To cite this article:

Richard Colbran, Robyn Ramsden, Genevieve Pepin, John W Toumbourou, Karen Stagnitti. Creating Measurement Advantage for Health Charities – The Why and the How. *Journal of Public Policy and Administration*. Vol. 7, No. 2, 2023, pp. 109-121.

doi: 10.11648/j.jppa.20230702.19

Received: May 23, 2023; **Accepted:** June 12, 2023; **Published:** June 27, 2023

Abstract: *Background:* Organisational performance measurement (OPM) is an evidence-based tool for planning business improvement and creating sustainable competitive advantage. Despite its value, non-acute health charities under utilise OPM. This paper provides rationale for OPM and an OPM implementation model for non-acute health charities. *Methods:* The authors investigated the understanding and use of OPM in the non-acute health charity sector. A mixed-methods study, including PRISMA systematic reviews and two case study evaluations, identified factors and activities that are important for successful implementation of OPM in non-acute health charities. Findings were then integrated to form an implementation model. *Results:* The resultant methodological model - the Non-acute Health Charities Measurement Advantage Implementation Model (MAIM), is designed to respond to the specificities and strategic management needs of non-acute health charities. The model integrates five distinct yet inter-connecting components – a theoretical scaffold; guiding principles; an implementation framework; measurement domains; and a monitoring and improvement tool. *Conclusions:* MAIM is an evidence-informed approach to support the implementation of OPM in the non-acute health charity sector. Future studies should validate the model and the impact of OPM on health charity performance. The applicability of the implementation approach in aiding other management and process changes may also be tested.

Keywords: Organisational Performance Measurement, Performance, Implementation, Balanced Scorecard, Non-Acute Healthcare, Non-Profit, Charity

1. Introduction

Organisations exist to provide social, health, economic and other value to individuals or groups of stakeholders [1, 2]. People form organisations to coordinate their actions and create more value than working separately [2]. Organisations are known to be either for-profit, government or charitable / not-for-profit (NFP) and an organisation's success relies on its performance in creating and sustaining stakeholder value [3, 4]. A critical responsibility of organisation Board members and executive managers is to use the resources at

their disposal to create more value and outperform other organisations. This is known as competitive advantage and is a signature of success [2]. The ultimate aim of an organisation is sustainable competitive advantage whereby the factors unique to individual organisations, and its industry type that contribute to performance over long-periods are understood and maintained [2, 3, 5].

As opposed to for-profit organisations, the performance motivation for NFPs is to create and sustain positive social outcomes and impact as opposed to profit and shareholder return [6]. More effective NFPs utilise business techniques that

are known to drive effectiveness and efficiency in for-profit and government industry [7, 8] in ways that are adapted to take into account the unique governance, regulation and management nuances that result from NFP's social purpose [9].

Organisational performance measurement (OPM) is recognised as a contributor to sustainable competitive advantage and survival of the modern business [10, 11]. Over the past two decades OPM has been increasingly recognised as a contributing factor in organisations, including those in healthcare, that demonstrate high performance [12]. OPM provides whole-of-organisation benchmarking intelligence and is distinguished from program evaluation, or the sum of multiple program evaluations, which offer singular dimension and point in time assessment [10, 13]. OPM data can be used to assess an organisation's overall capability to fulfil and sustain its purpose by focusing management's attention to mission, resource allocation, process improvement, learning, evaluation and by managing consequences for poor performance [10, 13-15]. OPM is extensively used in for-profit and government industry however its use within not-for-profit (NFP) charitable industries has been slow by comparison [16].

Today, NFPs face escalating stakeholder concerns regarding organisational effectiveness, excellence and accountability [7, 17-19]. The sector's limited use of OPM and a lack of public reporting requires consideration, especially as there is correlation between improved NFP organisational performance and NFPs that increase their level of accountability through performance measurement, public and disclosure and pursuit of organisational excellence [6, 12, 16]. This is further reinforced in healthcare, where OPM is known to enhance service efficiency and client outcomes [20-23].

Non-acute health charities (health charities) are both not-for-profit organisations and health service providers. Health charities form part of the broader global health industry and provide a range of non-hospital and maintenance-care services across many health and wellbeing disciplines [9]. They are known to be growing in relevance and importance as they

relieve governments and for-profit providers of workload and often complement other non-charity social services such as education, disability, mental health, aged care, rehabilitation, justice and welfare [9, 24, 25]. Such organisations are well-known in the United Kingdom, United States of America, Canada, and New Zealand and many other developed and developing countries [24, 25]. In the Australian example, the sector has an estimated combined annual turnover in-excess of \$3-billion [9, 27]. Despite its diversity, the sector is treated somewhat homogeneously because these organisations share a number of common governance and service similarities [9]. These similarities include that they are governed independently; have a broad range of stakeholder groups; have common funding options through government contracts, fundraising / donations, fee-for-service and membership; are intrinsically connected by their charitable reason-for-being; do not have a profit motive; and benefit from unique governance legislation that allows them to function with not-for-profit status eligible for donations or tax concessions [9, 19, 28, 29].

Health charities are an example of the slow uptake of OPM in NFP industry. There is a dearth of peer-review literature relating to OPM and health charities and it appears such organisations under-value, under-utilise or under-report OPM [9, 24, 31]. In the absence of an OPM implementation model for health charities the authors conducted a mixed-methods study to consider the factors for OPM success in such organisations. The study's aim was to encourage OPM uptake by health charities by providing rationale and a detailed description of an OPM implementation model developed specifically for the sector. The method section summarises the studies undertaken, and the results section describes the findings and supporting evidence for the design of an OPM implementation model titled the Non-acute Health Charities Measurement Advantage Implementation Model (MAIM). This is complemented by a discussion which considers the potential applications of MAIM, insights to support MAIM's use and opportunities for further research.

Table 1. Five-Phased Research Plan Investigating Organisational Performance in the Non-Acute Health Charity Sector.

Research Study and Title	Research Summary and related peer-review publication/s	Supported development of components of the Non-acute Health Charities Measurement Advantage Implementation Model (MAIM)
1. Narrative literature review	Literature review of OPM theoretical evidence-based and implementation methods	Component 1: MAIM Theoretical Framework
2. Systematic literature review	PRISMA informed systematic review of OPM in non-acute health charities and measures of organisational performance for such organisations [9] Advancing towards contemporary practice: a systematic review of organisational performance measures for non-acute health charities. [9]	Component 1: MAIM Theoretical Framework Component 4: Performance Measurement Domains for Non-Acute Health Charities
3. OPM measures evaluation in a non-acute health charity case study	Delphi technique evaluation of OPM measures for non-acute health charities in a case study organisation [32]	Component 4: Performance Measurement Domains for Non-Acute Health Charities
4. Narrative literature review content analysis	Literature review to identify the key factors for successful OPM implementation in non-acute health charities [33]	Component 3: Framework for Non-acute Health Charity Performance Implementation (NCPI Framework) Component 2: MAIM Guiding Principles
5. OPM implementation evaluation in a non-acute health charity case study	Case Study Evaluation of Organisational Performance Measurement Implementation in a Non-acute Health Charity [34] Staff perceptions of organisational performance measurement implementation in a health charity. [35]	Component 3: Framework for Non-acute Health Charity Performance Implementation (NCPI Framework) Component 5: MAIM Monitoring and Improvement Evaluation Tool

2. Methods

Between 2014 and 2019 the research team undertook a body of mixed methods research that included five independent, yet interconnected, studies. The research plan received ethical approval from Deakin University, Australia (approval numbers HEAG-H 197_2014 and HEAG-H 89_2017). Table 1 outlines the research studies and resulting outputs. Firstly, a narrative literature review of the theoretical evidence-base for OPM and OPM implementation was completed. Secondly, a systematic review explored the extent of OPM in health charities and measures of organisational performance for such organisations [9]. Thirdly, the recommended OPM measures were tested using the Delphi technique in an existing organisation involving seventy-seven and fifty-nine participants in pre and post surveys respectively [32]. Fourthly, a narrative literature review to identify the key factors for successful OPM implementation in health charities was conducted [33]. This was followed by a qualitative and quantitative evaluation of the 12-month implementation of OPM in a case study organisation using the recommended implementation factors generated from the earlier findings [34, 35].

3. Results

3.1. Methodological OPM Implementation

This study found that previously there had not been any published OPM implementation models, frameworks or tools specifically for the health charity in peer-review literature nor had methodological evaluations of OPM implementation been undertaken in the sector [9].

3.2. The Importance of Sector Specific OPM Implementation Approaches

This study found also that a tailored OPM implementation approach specific to health charities would likely enhance the uptake of OPM in that sector and the likelihood of implementation success by individual organisations [9, 34, 35]. Evidence from authors such as Moullin [36] and Colldén & Hellström [37] informed this finding as their research supports implementation tailoring using a common structured approach as a basis. They suggest formal planning does assist implementation and increase the likelihood of OPM implementation success; however, it cannot be assumed that models and frameworks are transferable and should respond to the unique characteristics of industry type, sector categories and individual organisations.

In considering the design of an OPM implementation approach for the health charity sector, two factors were strongly represented in the study's findings. Firstly, the advantage of broader implementation models over task focused checklists, and secondly, the need to understand and adapt to the specificities and nuances of sector's governance, regulation, and operational nuances.

In considering methodology for an approach to OPM implementation in health charities, the study verified the value of Organisational Learning Theory (OLT) and the role of implementation models and frameworks in the development, and successful execution, of business strategies, program management and accountability processes [38-40]. Proponents of OLT provide evidence that approaches that have a singular task focus do not enable the long-term and deeply embedded cultural and systemic commitment necessary for OPM implementation to be successful and recommend the use of interconnecting implementation elements and phases [2, 41-43]. Such methodology would support embedding OPM by bringing to the life the relationship between theoretical reasoning and OPM action and helping implementers go beyond task performance by understanding the unique organisational and contextual factors at play [41, 44, 45].

While identifying organizational learning (OL) as an important element for successful OPM implementation, the study also identified the value of action implementation methodologies in change initiatives. Action methodologies accept the importance of implementation checklists however acknowledge that as opposed to relying on linear or sequential execution, the use of implementation checklists should be within a multi-layered and experiential learning approach [2, 41, 43-48]. Such approaches drive whole-of-organisation experience, and the necessary culture and learning processes to develop systemic commitment, investment, and renewal in knowledge and behaviour, for implementation success [2, 41, 43-45]. It is the elements of whole-of-organisation response and alignment that are the hallmarks of OL and action implementation being recognised for improving organisational performance and strengthening competitive advantage of nonprofit and healthcare organisations [41, 49-51].

In terms of responding to sector specific nuances, many authors have looked to understand what is necessary to encourage NFPs to improve their approaches to accountability and performance [8, 26]. As noted earlier, it is recognised that allowing flexibility and encouraging adaptability in implementation approaches responding to unique elements and factors of industry types and specific organisations is important, as simply replicating OPM measures or OPM implementation strategies does not guarantee success [3, 14, 24, 52]. This study has confirmed that health charities do in fact feature characteristics that are unique and allow for such organisations to be treated homogeneously as a specific sector type [9]. This arises from the combination of the traditional responsibilities faced by both not-for-profits and health care providers, compounded by the regulative and operational requirements resulting from legislation that allows them to trade as charities and benefit from donations or tax concessions [9, 25]. This supports the need to filling the existing evidence gap through the development of a tailored OPM implementation approach for health charities.

3.3. Addressing Feasibility Factors in Program Design

Assessing and validating feasibility determines whether

organisational programs can be done, how they should be done and what is necessary for effective full-scale implementation [53-55]. Using feasibility indicators such as need and demand, participation and acceptance from participants, ease of implementation and opportunity for expansion and efficacy [56] this study has demonstrated that OPM implementation in health charities is feasible. The study's literature reviews [9, 33] affirmed OPM need by demonstrating growing concern relating to NFPs' effectiveness and accountability in comparison to for-profit and government industry, establishing that the use of evidence-based OPM approaches enhance organisational performance and factors that generate performance and accountability. The study also provided evidence that executive leaders and staff of health charities accept, would participate in, and provide insights to further develop, OPM activities [32, 34, 35]. Finally, the development, and publishing, of an evidence-based OPM implementation approach allows for expanded OPM trials and validation within the sector.

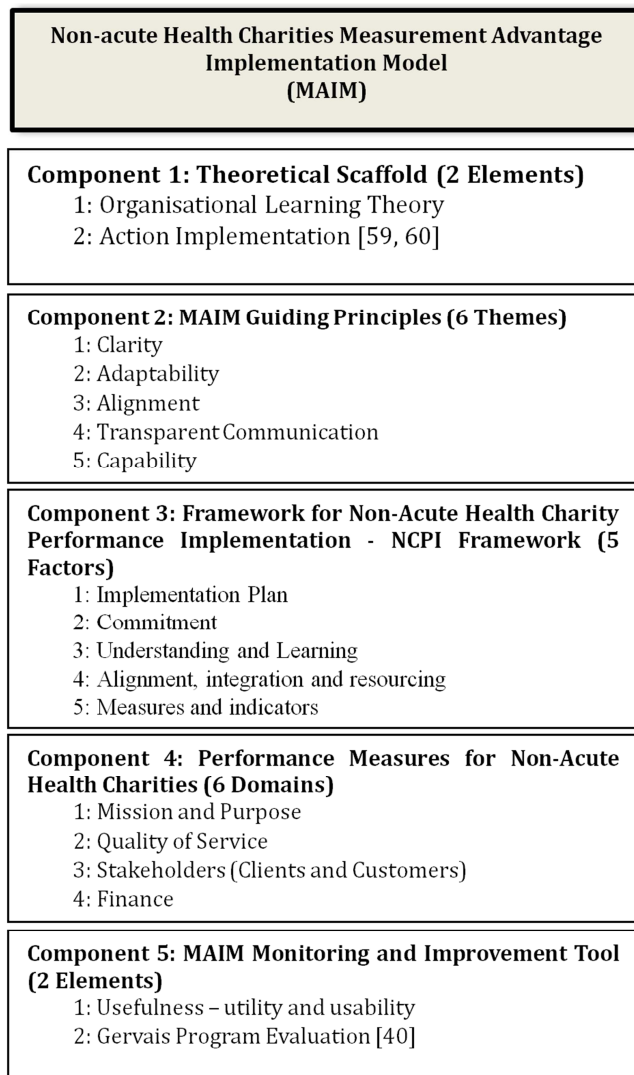


Figure 1. Non-acute Health Charities Measurement Advantage Implementation Model (MAIM).

3.4. Sector-Specific Organisational Performance Measures

Finally, the study identified that there was no comparative research to identify the most valuable measures for the healthcare providers in NGO, NFP and charity sectors. As such, it is the first to recommend a set of evidence-informed organisational performance measures specifically for the sector. The six domains are Mission and Purpose; Quality of Service; Stakeholders (Customers and Clients); Finance; Governance and Management; and People and Culture.

3.5. The Measurement Advantage Implementation Model (MAIM)

Utilising the evidence sourced by the study, the authors created the Measurement Advantage Implementation Model (MAIM). MAIM provides a comprehensive, easy-to-use, evidence informed OPM implementation tool where none has previously existed. As illustrated in Figure 1, MAIM integrates five distinct yet inter-connecting components:

1. Theoretical Scaffold
2. Guiding Principles
3. Framework for Non-acute Health Charity Performance Implementation (NCPI Framework)
4. Performance Measurement Domains
5. Monitoring and Improvement Evaluation Tool

4. Discussion

4.1. A Multi-Layered Implementation Model

Aligned to the evidence sourced through the study, MAIM is a structured multi-layered implementation model. As suggested by the likes of Ricciardi et al. [43] and Nilsen [45], MAIM's components describe the phenomenon being activated and articulate the phases necessary to embed the phenomenon. By going beyond a single activity checklist, MAIM utilises the fundamentals of OL by bringing to life the relationship between theoretical reasoning and action by driving the whole-of-organisation experience, culture and learning processes. These elements are crucial for success and sustainability by securing the necessary commitments to change in systemic processes, investment, knowledge renewal and behaviour modifications [2, 41, 43, 44, 45].

4.1.1. Component 1: Theoretical Scaffold

MAIM is an implementation model founded on OL and Action Implementation methodology. As described earlier, OPM is a new phenomenon to the health charity sector, its introduction and successful implementation will require an acceptance of change in ways of working; understanding of the mechanisms and methodologies that enable change; and embracing skills and techniques to implement new organisational initiatives. The MAIM Theoretical Scaffold provides evidence-based reasoning and methodological confidence for those considering resource investment in OPM.

From a theoretical perspective, OL generates cultures of psychological safety which support the adoption of creating,

retaining and transferring knowledge that enables change and renewal in organisational systems, practice and tasks [57]. OL is also known to enable the uptake of new ways of working and improving organisational performance through higher levels of employee engagement, ability-enhancing initiatives, decentralisation of authority and improving knowledge capabilities [49, 58]. These outcomes are often achieved by encouraging task performance experience, organisational culture and organisational learning processes [41, 5]. The inclusion of Component 2: Guiding Principles (see Table 2) and Component 3: NCPI Framework (see Table 3) are examples of OL in action within MAIM. Both include values and mechanisms which encourage planning, transparent communication, task experience and mistake appreciation.

Similar to OL, action implementation methodologies are used in change initiatives by providing recommended implementation checklists yet promoting experiential learning as opposed to linear or sequential execution [45-48]. Examples such as the Knowledge to Action Framework [59] and the Promoting Action on Research Implementation in Health Services Framework [60] are recognised for improving organisational performance and strengthening

competitive advantage of nonprofit and healthcare organisations [41, 49-51]. MAIM’s five components, encourage practitioners to embrace cycles of implementation which include scoping and defining problems to be addresses, planning and preparing for implementation, initiating delivery and refining implementation approaches, and sustaining new initiatives so they are embedded as business-as-usual activities that can be scaled-up [45, 47].

4.1.2. Component 2: Guiding Principles

As described earlier, guiding principles provide the competency, cultural and leadership building blocks to support practice, organisational and systems change necessary to change and then maintain difficult and long-term transformational organisational and individual behaviours required sustaining program implementation approaches, such as OPM [45, 61, 62]. The six MAIM Guiding Principles - clarity, adaptability, alignment, transparent communication, capability and accountability; were identified in a study that explored perceptions of staff of a health charity that successfully implemented OPM [35]. They are explained in more detail in Table 2.

Table 2. MAIM Guiding Principles.

MAIM Guiding Principles [35]
Clarity
Desire and capability to create a compass to guide organisational decision making and focus effort;
Adaptability
Developing an Organisational Learning culture that accepts implementation is a journey, develops a sense of trust, understands implementation will not be a perfect process and that mistakes can be valued as learning experience;
Alignment
Willingness to connect and engage all levels of the organisation through performance measurement and capability to activate common measurement tools across the organisation;
Transparent communication
Ensuring effective and regular measurement information and dialogue is shared to all levels of the organisation throughout the implementation process;
Capability
Development of a measurement culture and personnel capability in a supportive and safe environment. This includes dedicated investment to support learning and improvement in manager and staff competency and proficiency to enable implementation and its various elements in a responsive manner;
Accountability
Encouragement for increased organisational-wide willingness to be accountable against stated organisational objectives, evidence-based practice methodology and completion of implementation processes

4.1.3. Component 3: Framework for Non-Acute Health Charity Performance Implementation (NCPI Framework)

In line with Nilsen [45] who identifies the importance of using an OPM implementation checklist, the NCPI Framework [33] augments the OL and action implementation theories underpinning MAIM and is tailored to the nuances of the health charity sector. The NCPI Framework (See Table 3) features a multidimensional integrative design as recommended by Nilsen [45] and Leug & Vu [63] and suggests 30 operating elements grouped under 5 implementation factors. It looks encourage awareness and learning, to reduce the risk of misunderstanding and also overcome any capability deficiencies within organisations

[63, 64]. In response to findings taken from a case study evaluation of the NCPI Framework [34], adaptations have been made to the model described previously [33]. These adaptations include: stronger reference to the need to link OPM accountability in departmental and personal goals to staff performance appraisal processes (see Table 3, Element 4.5), strengthening reference to the value of OL culture within the *adaptability* MAIM guiding principle (see Table 2); strengthening reference to the importance of managers commitment to, and capability to implement, OPM within the *capability* MAIM guiding principle (see Table 2); calling out the need for review and improvement loops for products and services not just OPM implementation (see Table 3, Element 3.5).

Table 3. A Framework for Non-acute Health Charity Performance Implementation (NCPI Framework).

A Framework for Non-acute Health Charity Performance Implementation (NCPI Framework)
OPM Implementation Factor and Operating Elements
Factor 1: OPM Implementation Plan
Element 1.1: Development and endorsement of a formal OPM implementation plan which utilises evidence
Element 1.2: Translate organisational vision and strategy into tangible objectives and measures
Element 1.3: Existence of a formal organisation strategy
Element 1.4: Articulation of organisational strategy, OPM Implementation Plan and cause-and-effect relationships in a Strategy Map
Element 1.5: Go beyond short-term agendas and pay attention to medium and long-term objectives
Element 1.6: Confirm who is responsible for which actions and activities
Element 1.7: Ensure OPM model is adapted to meet unique organisational realities and demands
Element 1.8: Acknowledge and plan for OPM deployment over extended time period
Element 1.9: Undertake a test experience to improve the balanced scorecard measures and processes
Factor 2: Commitment
Element 2.1: Demonstrated and continued Executive and Senior Management support for OPM
Element 2.2: Secure full organisational support for OPM implementation
Element 2.3: Organisational culture is appropriate and receptive to OPM implementation
Element 2.4: Creation of a OPM Implementation Steering Committee – potentially with mixed representation across staff
Element 2.5: Appointment of a OPM Implementation Coordinator as a sole role or within existing role
Factor 3: Understanding & Learning
Element 3.1: Participation of staff in OPM design and revisions
Element 3.2: Communicate organisational strategy, OPM purpose, the Implementation Plan and its status and ensure staff are aware OPM is for strategic management not just performance measurement
Element 3.3: Address any conceptual barriers to OPM within the organisation
Element 3.4: Provide feedback to learn about and improve organisational strategy and OPM Implementation Plan
Element 3.5: Facilitate structured opportunities for periodic and systematic OPM review, adjustment and improvement and to consider lessons learnt and adapt services and products
Element 3.6: Identify and support OPM champions across the organisation
Element 3.7: Skills and tools in data analysis and management, and implementing feedback and learning systems in-place
Element 3.8: Use team-based collaborative approaches among disciplines that do not regularly work together
Factor 4: Alignment and integration (inc. resourcing)
Element 4.1: Identify and align strategic initiatives
Element 4.2: Integrate OPM within existing management processes, governance mechanisms, policies and reporting systems
Element 4.3: Designate OPM implementation within the organisation's Business and Operational Plans
Element 4.4: Acknowledge and prepare for OPM deployment resourcing investment
Element 4.5: Cascading OPM accountability in departmental and personal goals throughout organisation which are linked to staff performance appraisal processes
Factor 5: Measures and indicators
Element 5.1: Measures and indicators customized to the organisation to represent all dimensions of the organisation
Element 5.2: Ensure targets are set for each measure and measures and indicators are meaningful
Element 5.3: Ensure shared vision amongst staff cohort (esp. clinicians and managers) regarding priority measures and indicators

4.1.4. Component 4: Performance Measurement Domains for Non-Acute Health Charities

As described in Table 4, MAIM recommends six performance domains to measure internal and external success – mission and purpose; quality of service; stakeholder (customers and clients); finance; governance and management; and people and culture [9, 32].

The MAIM measurement domains are important as measurement of performance is not possible without reference points to assess success [8, 24, 32]. Identification of organisational performance measures and indicators is therefore one of the major considerations necessary in OPM strategy [62, 65]. Further, as no two sectors or organisations have identical objectives it is critical for OPM to be tailored through the creation of measures and indicators customised to represent all dimensions of an organisation's strategy and

target outcomes [8, 52, 62, 66]. Suggested strategies to develop organisational measures are profiled in published literature [32] and offered in the NCPI Framework's Factor 5 (Table 3).

MAIM utilises Balanced Scorecard (BSC) methodology [5, 67, 68] to construct organisational performance domains, measures and indicators. BSC is a leading OPM method and is used extensively in for-profit, government, and non-profit organisations [5, 66, 67, 69]. It can be adapted to suit industry types and specific organisations [15] and is recognised for its ability to translate an organisation's mission, strategy and short and long term objectives into a comprehensive set of performance measures and aligned initiatives [70]. Those undertaking OPM implementation must be aware that their measures and indicators need to be meaningful and carefully developed as measurement overload is a critical risk factor for OPM implementation [34, 35].

Table 4. MAIM Performance Measurement Domains for Non-Acute Health Charities.

MAIM Performance Measurement Domains for Non-Acute Health Charities [9, 32]
Mission and Purpose
The 'Mission and Purpose' domain has been created to reinforce attention on the effective and efficient achievement of an organisation's core focus areas

MAIM Performance Measurement Domains for Non-Acute Health Charities [9, 32]

and ultimate objective [9, 32, 52].

Quality of Service

Quality of Service strengthens attention to an organisation's core service [9, 32] and spotlights capability to delivery evidence-based care for better health outcomes for service users and patients as they are "the focus of healthcare services" [85] (p. 17).

Stakeholders (Customers and Clients)

Stakeholder satisfaction and engagement is important for sustainable competitive advantage [32] and the "overall performance of charities is best measured by a set of factors that reflect the multiple and diverse stakeholders associated with charities" [8, p. 59]. Health organisations and non-profit organisations can each have seven or more stakeholder or customer group types [32] such as patients, citizens, clinicians, government, professionals, provider organisations, purchaser organisations, and philanthropists [65]. However, the diversity of stakeholders can be difficult to manage as the expectations and needs of each stakeholder group vary and not just in relation to patient outcomes [32]. Potentially organisations may consider performance indicators for each group.

Finance

Financial performance and financial management elements such as return on investment form part of the original Balanced Scorecard methodology developed by Kaplan & Norton [68]. A key element of contemporary success is to ensure the business is managed in a manner that is viable yet delivers value for all stakeholders.

Governance and Management

Measures relating to systems and procedures in governance, strategic management, management practices and risk management enable more effective service and operations [25]. In traditional for-profit BSC models these are often referred to as the internal processes domain, however as a result of the need to highlight the importance of contemporary business practices in non-profit sectors the MAIN Model has tilted this domain 'Governance and Management'.

People and Culture

Many studies across healthcare and non-profit industry identify people, learning, capability development, culture, staff engagement and growth as important performance measures [32]. Organisational learning and growth are generated from people not just systems [68] and subsequently People and Culture has been identified as a stand-alone domain in the MAIM Model.

4.1.5. Component 5: MAIM Monitoring and Improvement Evaluation Tool

The MAIM Monitoring and Improvement Evaluation Tool as described in Colbran *et al.* [34] assesses what is working well in implementation using a 5-point Likert scale survey informed by the Gervais Program Evaluation Model [40]. Aligned to OL and action implementation methodology, the inclusion of an evaluation tool within MAIM encourages feedback loops to understand what is

necessary to improve ongoing implementation [41, 46, 61]. The tool describes internal stakeholder's perception of OPM usefulness (utility and usability) and the effectiveness of OPM infrastructure and systems established to support program design and implementation. The Monitoring and Improvement Evaluation Tool is presented in Table 5. It proved effective in monitoring OPM implementation within a case study health charity [34, 35].

Table 5. MAIM Monitoring and Improvement Framework Survey Tool.

MAIM Monitoring and Improvement Framework Survey Tool**Section 1: Usefulness**

- 1.1 The existence of organisational performance measurement.
- 1.2 The level that you believe organisational performance measurement currently benefits the organisation
- 1.3 The degree to which you are encouraged to personally participate in organisational performance measurement
- 1.4 Your satisfaction with organisational performance measurement
- 1.5 The degree to which you believe organisational performance measurement could benefit the organisation
- 1.6 Please rate your level of knowledge and understanding of organisational performance

Section 2: Gervais Structural Dimension

- 2.1 The quantity of resources available to support organisational performance measurement.
- 2.2 The quality of resources, including competence of personnel, to support organisational performance measurement.
- 2.3 The adequacy of resources to provide personnel with information and training to support organisational performance measurement.
- 2.4 The degree of staff acceptability of resources available to support organisational performance measurement.
- 2.5 The degree of staff usage of resources available to support organisational performance measurement.
- 2.6 Clarity of roles and responsibilities of different personnel in relation to organisational performance measurement.
- 2.7 The level of flexibility and adaptability of organisational performance in order to solve a problem or barrier.
- 2.8 The adequacy of information and communication channels to organisational performance measurement.

Section 3: Gervais Operational Dimension

- 3.1 The degree of fairness of methods, activities and processes for organisational performance measurement.
- 3.2 The level of flexibility and quality of the methods, activities and processes of organisational performance measurement.
- 3.3 The feasibility of organisational performance measurement.
- 3.4 The level of conformity to existing norms and standards of organisational performance measurement.
- 3.5 The organisational performance measurement program's usefulness to support delivery of services and programs.
- 3.6 The ease of organisational performance measurement. (i.e. the fluidity of its processes and mechanisms of regulation).
- 3.7 The adequate use of program resources for organisational performance measurement.
- 3.8 The level to which personnel involved with organisational performance measurement are consistently available.
- 3.9 The level to which personnel are empowered to take a creative and constructive approach to organisational performance measurement.
- 3.10 The productivity of the personnel involved with organisational performance measurement.

MAIM Monitoring and Improvement Framework Survey Tool

3.11 The level of perceived satisfaction of the personnel involved with organisational performance measurement.

Section 4: Gervais Strategic Dimension

4.1 The level of stability and growth of organisational performance measurement.

4.2 The level of organisational performance linkage between politics, policies and practices.

4.3 The affordability of organisational performance measurement.

4.4 The quality of management of organisational performance measurement.

4.5 The degree to which decisions are consistent with actions for organisational performance measurement.

4.6 The level of management's formal and apparent engagement with organisational performance measurement.

4.7 The level of effective resources management for organisational performance measurement.

4.8 The level of efficient resources management for organisational performance measurement.

4.9 The degree to which resources to embed organisational performance are established.

4.10 The level that resources, means and methods for organisational performance measurement are optimised to attain objectives.

4.11 The level of conformity to the organisation's values and program principles established for organisational performance measurement.

4.12 The level of risk management for organisational performance measurement.

4.13 The level of change management processes utilised for organisational performance measurement.

4.14 The level of knowledge management processes utilised for organisational performance measurement.

Section 5: Gervais Systemic Dimension

5.1 The level of ability to build up resources for organisational performance measurement.

5.2 Availability of resources and services for organisational performance measurement.

5.3 Accessibility of resources and services for organisational performance measurement.

5.4 The complementary nature of activities to support organisational performance measurement.

5.5 The level of partnership or engagement with other programs to support organisational performance measurement.

5.6 The level of partnership or engagement with other organisations to support organisational performance measurement.

5.7 The level of satisfaction with partnership and exchanges that support organisational performance measurement.

5.8 The level to which each party undertakes their role and responsibilities in supporting for organisational performance measurement.

5.9 The level of clarity in relation to organisational performance measurement and how to engage with it.

5.10 The level of collaboration between sections to ensure coordination and transfer of information.

Section 6: Gervais Specific Dimension

6.1 The degree to which objectives for organisational performance have been attained.

6.2 The quality and quantity of products or services generated from organisational performance measurement.

6.3 The degree of information generated, and use of that information to inform practice, as a result of organisational performance measurement.

6.4 The level of satisfaction expressed by personnel with implementation of organisational performance measurement.

6.5 The level of perceived value and cost-effectiveness of organisational performance measurement.

4.2. Considerations for Boards and Executive Leaders

Organisational leaders are ultimately responsible for the success of their organisations [71, 72] and OPM can enable sustainable competitive advantage [12]. The availability of MAIM makes a compelling case for Board members and executive leaders of health charities to undertake OPM. Responsibility for the activation and delivery of OPM invariably lies with organisational leaders and MAIM fills a void in existing evidence by offering those with the responsibility of health charity stewardship an evidence based OPM implementation approach tailored specifically for their sector. Those that utilise MAIM to embrace OPM, and support its implementation, have an opportunity to address stakeholder calls for greater accountability, transparency and demonstration of effectiveness, position themselves as industry leaders and create an edge over competitors [3, 5, 16, 73]. A stronger standpoint is that with the availability of MAIM, and as beneficiaries of public, private and philanthropic funding, health charities are obliged to undertake OPM and can no longer standby idly without OPM action as other industries pursue enhanced accountability, transparency and performance.

4.3. The Need to Implement Well

The results of this broad study have demonstrated that OPM implementation is complex and does not occur

through good intent alone. In utilising evidence-based implementation methodologies MAIM offers organisational leaders the opportunity to establish and enable the structure and processes necessary for successful OPM. This includes having organisational wide acceptance and resourcing, understanding by all members of the organisation, being embedded in everyone's work and being connected to every part of the business. It is clear the capacity of those tasked with the responsibility to facilitate OPM implementation is critical for success. Facilitators are critical as they are tasked to achieve the desired outcome by helping change participant attitudes, habits, skills and ways of working [74]. Facilitation is a highly skilled task which requires appropriate knowledge, skills and personal attributes to operate across the facilitation continuum between actioning and doing things for others through to enabling and empowering others to act. So, while MAIM identifies the need to designate an OPM lead and facilitators - see NCPI Framework: Element 2.5 (Table 3), the organisation's willingness and readiness to commit to OPM overall, the support for facilitators is a key conceptual factor for OPM implementation.

4.4. Considerations for Stakeholders, Funders and Philanthropists

Most funders of health charities, such as government and philanthropists, take a project-based mindset to enable short

term delivery outputs [75, 76]. However now that an OPM implementation model is available to health charities, an alternative perspective may be to encourage OPM and OPM approaches. A re-alignment of investment decision making towards OPM may enable more contemporary technical skills, resources, infrastructure and leadership development. Such approaches would be in line with calls on funders to support more systematic understanding of, and response to, the dynamics of capability and capacity building in non-profit and voluntary sectors [75-77]. MAIM could also be used to make a stronger case for third party investment in health charities through pursuit of increased accountability, effectiveness and efficiency.

4.5. Strengthening the Sector Not Just Individual Organisations

MAIM and OPM's potential to contribute to strengthening the sector's overall performance and reputation is also worth consideration. Evidence sourced through this body of work suggests the health charity sector faces growing expectations from stakeholders in terms of their performance [3, 5, 16, 73]. This is coupled with increasing competition from for-profit and government health providers [78, 79]. The health charity sector may be threatened if it does not respond to such contemporary challenges. The World Bank's perspective is that industry groups, not just organisations, that fail to do business without continuous reflection, learning, course correction and application of modern solutions fall behind [80]. In this vein, other researchers have explored sector-wide benefits resulting from OPM [81, 82, 83, 84]. As such, the health charity sector as a whole may benefit, and in turn strengthen opportunity for individual organisations, by pursuing a sector-wide approach to OPM development and implementation. MAIM could be used as the sector-wide OPM implementation tool and this opportunity is referenced in the further research section discussed shortly.

4.6. Potential for Broader Application

MAIM may potentially also have relevance and application for the non-profit industry more broadly. While this study has found the importance for sector and organisational tailoring when designing and implementing organisational performance measurement [9], it is also acknowledged that OPM is still in its infancy and being developed within non-profit industry [16]. As such, MAIM or particular components such as the NCPI Framework could be tested within NFP sectors and organisations outside the health charity sector, or further, tested to enable other organisational change initiatives.

4.7. Limitations and Further Study

MAIM is the first attempt to develop an OPM implementation model for the health charity sector. The usefulness and utility of MAIM's elements has been demonstrated in two Australian case study organisations yet the Model in its entirety has not yet been tested in a live

operating environment and this should be the aim of future studies. It is likely the Model is not a panacea for all challenges associated with demonstrating accountability and success in the sector.

Expanding evaluations to include multiple organisations will enable comparative analysis of results and learnings. Longitudinal studies to assess whether the introduction of OPM into health charities impacts on organisational performance should also be a goal for future study. Finally, as noted earlier, the potential of MAIM to support a sector-wide approach to OPM and enhancing the sector's reputation is also worth consideration.

5. Conclusion

OPM aids organisations to achieve sustainable competitive advantage yet it is under-valued, under utilised or under-reported in the health charity sector [9]. This paper describes MAIM - the first evidence based OPM implementation model developed for health charities. MAIM addresses a dearth of extant literature by utilising Organisational Learning Theory and Action Implementation methodology to integrate five distinct yet inter-connecting components.

While validating in live case study environments is required, health charity leaders now have a sector-tailored tool which is comprised of evidence informed components available to support OPM implementation in their organisations. The authors anticipate this step-by-step guide will encourage greater uptake and utilisation of OPM in the health charity sector. Adopters can now measure organisational performance and position themselves as industry leaders by demonstrating a willingness to be accountable and in pursuit of sustainable competitive advantage. Funders and other stakeholders may now also seek clarification of healthy charity performance knowing that OPM is feasible for the sector.

List of Abbreviations

BSC: Balanced Scorecard
 KTA Framework: Knowledge to Action Framework
 MAIM: Non-acute Health Charities Measurement Advantage Implementation Model
 NCPI Framework: Non-acute Health Charity Performance Implementation Framework
 NFP: Not-for-profit organisation
 OLT: Organisational Learning Theory
 OL: Organisational Learning
 OPM: Organisational Performance Measurement
 PARiHS Framework: Promoting Action on Research Implementation in Health Services

Declarations

Ethics approval and consent to participate

The study obtained ethics approval from the Human Research Ethics Committee of Deakin University, Australia

(approval numbers HEAG-H 197_2014 and HEAG-H 89_2017) before commencement. Consent to participate in research activities were obtained in written format through direct weblink prior to participant access.

Availability of Data and Material

Data sharing is not applicable to this article as no datasets were generated or analysed during the current study.

Competing Interests

The authors declare that they have no competing interests.

Authors' Contributions

The study was designed by RC in collaboration with RR, KS, JT and GP. RC led data collection and analysis. RR, KS, JT and GP supported data analysis. RC drafted manuscript. All authors critically reviewed the manuscript, provided significant editing of the article and approved the final manuscript.

References

- [1] Griseri, P. (2013). *An introduction to the Philosophy of Management*. Sage Publications. <https://doi.org/10.1177/1350507613510835>
- [2] Jones, G. (2013). *Organizational theory, design, and change*. (7th edition). Pearson.
- [3] Gomes, J. & Romão, M. (2019). Sustainable Competitive Advantage with the Balanced Scorecard Approach. In Khosrow-Pour, M., *Advanced Methodologies and Technologies in Business Operations and Management* (pp.1415-1428). IGI Globa. DOI: 10.4018/978-1-5225-7362-3.ch106.
- [4] Sharma A. (2009). Implementing Balance Scorecard for Performance Measurement. *The ICFAI University Journal of Business Strategy*, VI (1), 7-16.
- [5] Sen, D., & Vayvay, O. (2017). Strategic Enterprise Management for Innovative Companies: The Last Decade of the Balanced Scorecard. *International Journal of Asian Social Science*, 7 (1): 97-109.
- [6] Bellante, G., Beradi, L., Machold, S., Nissi, E., & Rea, M. (2017). Accountability, governance and performance in UK charities. *International Journal of Business Performance Management*, 19 (1). <https://doi.org/10.1504/IJBPM.2018.088493>
- [7] Hyndman, N. & McConville, D. (2018). Trust and accountability in UK charities: Exploring the virtuous circle. *The British Accounting Review*, 50 (2), 227-237. <https://doi.org/10.1016/j.bar.2017.09.004>
- [8] Boateng, A., Akamavi, R. and Ndoro, G. (2015). Measuring performance of non-profit organisations: evidence from large charities. *Business Ethics: A European Review*, 25 (1), 59-74.
- [9] Colbran, R., Ramsden, R., Stagnitti, K., & Toumbourou, J. W. (2019). Advancing towards contemporary practice: a systematic review of organisational performance measures for non-acute health charities. *BMC Health Services Research*, 19 (132). <https://doi.org/10.1186/s12913-019-3952-1>
- [10] Nalwoga, M., & van Dijk, M. (2016). Organisational performance measurement models, also for poverty alleviation. *Int. J. Water*, 10 (2/3), 122: 138. <https://doi.org/10.1504/IJW.2016.075564>
- [11] Richard, P., Devinney, T., Yip, S., & Johnson, G. (2009). Measuring organizational performance: towards methodological best practice. *Journal of Management*, 35 (3), 718–804. <https://doi.org/10.1177/0149206308330560>
- [12] Carneiro-da-Cunha, J., Hourneaux, F. & Correa, H. (2016). Evolution and chronology of the organisational performance measurement field. *International Journal of Business Performance Management*, 17 (2). <https://doi.org/10.1504/IJBPM.2016.075553>
- [13] Behn, R. D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, 63 (5), 586-606. DOI: 10.1111/1540-6210.00322.
- [14] Bititci, U. (2015). *Managing Business Performance: The Science and the Art*. John Wiley & Sons. DOI: 10.1002/9781119166542.
- [15] Kaplan, R. (2001). Strategic performance and management in nonprofit organisations. *Nonprofit Management and Leadership*, 11 (3), 353–70.
- [16] Aboramadan, M., & Borgonovi, E. (2016). Strategic management practices as a key determinant of superior non-governmental organizational performance. *Problems of Management in the 21st Century*, 11 (2), 71-92.
- [17] Seaman, B., & Young, D. (2018). *Handbook of Research on Nonprofit Economics and Management*. Edward Elgar Publishing. <https://doi.org/10.4337/9781785363528>
- [18] Clancey, G. & Westcott, H. (2017). “This rabid fight for survival”: Small NGO manager's experiences of funding reform. *Australian Journal of Social Issues*, 52 (2), 163-179. <https://doi.org/10.1002/ajs4.9>
- [19] Lecy, J., Schmitz, H., & Swedlund, H. (2010). Non-governmental and not-for-profit organizational effectiveness: a structured literature review. *Voluntas*, 23, 434–57.
- [20] Mosadeghrad, A. (2015). Developing and validating a total quality management model for healthcare organisations. *The TQM Journal*, 27 (5), 544-564.
- [21] Alharbi, Atkins, Stanier, & Al-Buti (2016). Strategic Value of Cloud Computing in Healthcare Organisations Using the Balanced Scorecard Approach: A Case Study from a Saudi Hospital. *Procedia Computer Science*, 98, 332-339. <https://doi.org/10.1016/j.procs.2016.09.050>
- [22] Cacciatore, P. Kannengiesser, P., Carini, E., Di Pilla, A., Pezzullo, A., Hoxhaj, I., Gabutti, A., Cicchetti, A., Boccia, S., & Specchia, M. (2019). Balanced Scorecard for performance assessment in healthcare settings: a review of literature. *European Journal of Public Health*, 29 (4).
- [23] Grigoroudis E, Orfanoudaki E, Zopounidis C. (2012). Strategic performance measurement in a healthcare organisation: a multiple criteria approach based on balanced scorecard. *Omega*, 40 (1), 104–19.

- [24] Soysa, I. B., Jayamaha, N., & Grigg, N. (2016). Operationalising performance measurement dimensions for the Australasian nonprofit healthcare sector. *The TQM Journal*, (28) 6, 954-973. <https://doi.org/10.1108/TQM-08-2015-0109>
- [25] Mueller, J. (2007). When Doing Good Is Just the Start to Being Good: A Possible Tool to Improve the Organizational Effectiveness of Non-Profit Health Care Organizations. *Journal Of Hospital Marketing & Public Relations*, 17 (2), 45-60.
- [26] Hardwick, R., Anderson, R. & Cooper, C. (2015). How do third sector organisations use research and other knowledge? A systematic scoping review. *Implementation Sci*, 10, 84. <https://doi.org/10.1186/s13012-015-0265-6>
- [27] Cortis, N., Lee, I., Powell, A., Simnett, R., & Reeve, R. (2016) *Australian Charities Report 2015*. Centre for Social Impact and Social Policy Research Centre. UNSW Australia.
- [28] Park, Y., & Peng, S. (2019). Advancing Public Health Through Tax-Exempt Hospitals: Nonprofits' Revenue Streams and Provision of Collective Goods. *Nonprofit and Voluntary Sector Quarterly*, 49 (2): 357-379. <https://doi.org/10.1177/0899764019872007>
- [29] Hung, C. & Hager, M. (2019). The Impact of Revenue Diversification on Nonprofit Financial Health: A Meta-analysis. *Nonprofit and Voluntary Sector Quarterly*, 48 (1): 5-27. <https://doi.org/10.1177/0899764018807080>
- [30] Hunter, J. (2007). A systems approach to revenue fluctuations in non-profit human services organizations. Digital Commons @ ACU, Electronic Theses and Dissertations. Paper 61. <https://digitalcommons.acu.edu/cgi/viewcontent.cgi?article=1061&context=etd>
- [31] Laamanen, R., Øvretveit, J., Sundell, J., Simonsen-Rehn, N., Suominen, S., & Brommels, M. (2006). Client perceptions of the performance of public and independent not-for-profit primary healthcare. *Scandinavian Journal of Public Health*, 34 (6), 598-608.
- [32] Colbran, Ramsden, Stagnitti, Adams. (2017). Measures to assess the performance of an Australian non-government charitable non-acute health service: A Delphi Survey of Organisational Stakeholders. *Health Services Management Research*. 2018; 31 (1): 11-20. doi: 10.1177/0951484817725681.
- [33] Colbran, Ramsden, Stagnitti, Toumbourou & Pepin. (2021). A framework to implement organisational performance measurement in health charities. *Journal of Public Policy and Administration*. 5 (1), pp.13-23. doi: 10.11648/j.jppa.20210501.13.
- [34] Colbran, Ramsden, Pepin, Toumbourou & Stagnitti. (2022/1). *Journal of Public Policy and Administration*. 6 (3), pp. 139-150. doi: 10.11648/j.jppa.20220603.14.
- [35] Colbran, Ramsden, Pepin, Toumbourou & Stagnitti. (2022/2). Staff perceptions of organisational performance measurement implementation in a health charity. *Health Services Management Research*. 2022; 0 (0). doi: 10.1177/09514848221134403.
- [36] Moullin, M. (2007). Performance measurement definitions: Linking performance measurement and organisational excellence. *International journal of health care quality assurance*, 20 (3), 181-183.
- [37] Colldén, C., & Hellström, A. (2018). Value-based healthcare translated: a complementary view of implementation. *BMC health services research*, 18 (1), 1-11.
- [38] Damschroder, L. J. (2020). Clarity out of chaos: use of theory in implementation research. *Psychiatry research*, 283, 112461.
- [39] Li, H. & Fu, J. (2019). Application of Balanced Scorecard in Enterprise Strategic Management. International Academic Conference on Frontiers in Social Sciences and Management Innovation (IAFSM 2018). DOI: 10.2991/iafsm-18.2019.28.
- [40] Gervais, M. (2008). A journey through five evaluation projects with the same analysis framework. *Canadian Journal of Program Evaluation*, 23 (2), pp. 165-190.
- [41] Argote, L. (2013). *Organizational learning: creating, retaining and transferring knowledge*. (2nd Edition). Springer Science and Business Media.
- [42] Hernaus, T., Škerlavaj, M., & Dimovski, V. (2008). Relationship between organisational learning and organisational performance: The case of Croatia. *Transformations in business & economics*, 7 (2), 32-48.
- [43] Ricciardi, F., Cantino, V., & Rossignoli, C. (2020): Organisational learning for the common good: an emerging model. *Knowledge Management Research & Practice*, <https://doi.org/10.1080/14778238.2019.1673676>
- [44] Bergeron, K., Abdi, S., DeCorby, K., Mensah, G., Rempel, B., & Manson, H. (2017). Theories, models and frameworks used in capacity building interventions relevant to public health: a systematic review. *BMC public health*, 17 (1), 1-12. <https://doi.org/10.1186/s12889-017-4919-y>
- [45] Nilsen, P. (2015). Making sense of implementation theories, models and frameworks. *Implementation Sci* 10, 53. <https://doi.org/10.1186/s13012-015-0242-0>
- [46] Field, Booth, Ilott & Gerrish. 2014. Using the Knowledge to Action Framework in practice: a citation analysis and systematic review. *Implementation Science*. 9: 172 <https://implementationscience.biomedcentral.com/articles/a0.1186/s13012-014-0172-2>
- [47] Greenhalgh, T., Robert, G., Macfarlane, F., Bate, P., & Kyriakidou, O. (2004). Diffusion of innovations in service organizations: systematic review and recommendations. *The Milbank Quarterly*, 82 (4), 581-629. <https://doi.org/10.1111/j.0887-378X.2004.00325.x>
- [48] Rycroft-Malone. 2004. The PARIHS Framework – A Framework for Guiding the Implementation of Evidence-based Practice. *Journal of Nursing Care Quality*. 1 (4). 297-304.
- [49] Garcia-Morales, V., Jimenez-Barrionuevo, M., & Gutierrez-Gutierrez, L. (2012). Transformational leadership influence on organisational performance through organisational learning and innovation. *Journal of Business Research*, 65, 1040-1050. <https://doi.org/10.1016/j.jbusres.2011.03.005>
- [50] Prugsamatz, R. (2010). Factors that influence organization learning sustainability in non-profit organizations. *The Learning Organization*, 17 (3), 243-267. doi: 10.1108/09696471011034937.
- [51] Murray, P. (2002). Cycles of organisational learning: a conceptual approach. *Management Decision*, 40 (3), 239-247. doi: 10.1108/00251740210420192.
- [52] Bisbe, J. and Barrubés, J. (2012). The Balanced Scorecard as a Management Tool for Assessing and Monitoring Strategy Implementation in Health Care Organizations. *Revista Española de Cardiología (English Edition)*, 65 (10), 919-927.

- [53] Geerligs, L., Rankin, N. M., Shepherd, H. L., & Butow, P. (2018). Hospital-based interventions: a systematic review of staff-reported barriers and facilitators to implementation processes. *Implementation Science*, 13 (1), 1-17.
- [54] Morris, N. S., & Rosenbloom, D. A. (2017). Defining and understanding pilot and other feasibility studies. *The American journal of nursing*, 117 (3), 38-45.
- [55] Eldridge, S. M., Lancaster, G. A., Campbell, M. J., Thabane, L., Hopewell, S., Coleman, C. L., & Bond, C. M. (2016). Defining feasibility and pilot studies in preparation for randomised controlled trials: development of a conceptual framework. *PloS one*, 11 (3), e0150205.
- [56] Bowen, D. J., Kreuter, M., Spring, B., Cofta-Woerpel, L., Linnan, L., Weiner, D.,... & Fernandez, M. (2009). How we design feasibility studies. *American journal of preventive medicine*, 36 (5), 452-457.
- [57] Argote, L., & Miron-Spektor, E. (2011). Organizational learning: From experience to knowledge. *Organization science*, 22 (5), 1123-1137.
- [58] Jyoti, J., & Rani, A. (2017). High performance work system and organisational performance: Role of knowledge management. *Personnel Review*.
- [59] Graham, Logan, Harrison, Strauss, Tetroe, Caswell, Robinson. 2006. Lost in Knowledge Translation: Time for a Map? *The Journal of Continuing Education in the Health Professions*. 26. 13-24.
- [60] Kitson, A., Harvey, G., & McCormack, B. (1998). Enabling the implementation of evidence based practice: a conceptual framework. *Quality in Health Care*, 7, 149-158. DOI: 10.1136/qshc.7.3.149. Retrieved from <http://qualitysafety.bmj.com/content/7/3/149.abstract>
- [61] Metz, A. & Bartley, L. (2012). Active implementation frameworks for program success. *Zero to One*. 32: 11-8.
- [62] Zimmerman, J. (2009). Using a balanced scorecard in a nonprofit organization. *Nonprofit World*, 27, 10-12.
- [63] Lueg, R. and Vu, L. (2015). Success factors in Balanced Scorecard implementations – A literature review. *Management Revue*. 26 (4): 306-327.
- [64] Buchanan D, Fitzgerald L, Ketley D, Gollop R, Jones JL, Lamont SS and Whitby E. (2005). No going back: a review of the literature on sustaining organizational change. *International Journal of Management Reviews*. 7 (3): 189-205.
- [65] Smith, P., Mossialos, E., & Papanicolas, I. (2008) Performance measurement for health system improvement: experiences, challenges and prospects. *WHO European Ministerial Conference on Health Systems*, Tallin, Estonia. Retrieved October 10, 2018, from <http://www.who.int/management/district/performance/PerformanceMeasurementHealthSystemImprovement2.pdf>
- [66] Schalm, C. (2008). Implementing a balanced scorecard as a strategic management tool in a long-term care organization. *Journal of Health Services Research & Policy*, 1 (13), 8-14. <https://doi.org/10.1258/jhsrp.2007.007013>
- [67] Tarigan, S., & Bachtiar, A. (2019, August). A REVIEW OF THE BALANCED SCORECARD IMPLEMENTATION IN HEALTH SECTOR ORGANIZATION. In *Proceedings of the International Conference on Applied Science and Health* (No. 4, pp. 942-949).
- [68] Kaplan, R. & Norton, D. (1992) The Balanced Scorecard: Measures that Drive Performance *Harvard Business Review*, January-February, 71-79.
- [69] Paranjape, B., Rossiter, M., Pantano, V. (2006). Performance measurement systems: successes, failures and future – a review. *Measuring Business Excellence*. 10 (3), 4-14.
- [70] Inamdar, N., & Kaplan, R. (2002). Applying the Balanced Scorecard in Healthcare Provider Organizations. *Journal of Healthcare Management*, 47 (3), 179-195.
- [71] Odor, H. (2018). A literature review on organisational learning and learning organisations. *International Journal of Economics & Management Sciences*, 7 (1), 494.
- [72] Guta, A, L. (2015). An analysis of factors that influence organisational learning: The case of higher education institutions. *15th International Academic Conference, Rome*. doi: 10.20472/IAC.2015.015.067. <https://www.iises.net/proceedings/international-academic-conference-rome/table-of-content?cid=10&iid=067&rid=3387>
- [73] León, C., & Bousquet, B. (2018). A Performance Measurement Framework for NPOs. 2018 IISE Annual Conference. Retrieved October 25, 2019, from https://www.researchgate.net/profile/Hilda_Martinez_Leon/publication/325581735_A_Performance_Measurement_Framework_for_NPOs/links/5bc67a50299bf17a1c55d563/A-Performance-Measurement-Framework-for-NPOs.pdf
- [74] National Collaborating Centre for Methods and Tools [NCCMT]. (2020). PARIHS framework for implementing research into practice. Retrieved October 18, 2019, from <https://www.nccmt.ca/knowledge-repositories/search/85>
- [75] Macmillan, R., Ellis Paine, A., Kara, H., Dayson, C., Sanderson, E. & Wells, P. (2014) *Building capabilities in the voluntary sector: What the evidence tells us*. TSRC Research Report 125, Birmingham: TSRC. Retrieved October 10, 2018, from <https://www.birmingham.ac.uk/Documents/college-social-sciences/social-policy/tsrc/reports/research-report-125-building-capabilities.pdf>
- [76] Lowell S, Silverman L, and Taliento L. (2001). Not-for-profit management: The gift that keeps on giving. *The McKinsey Quarterly*. 147.
- [77] Cairns, B., Harris, M. & Young, P. (2005). Building the Capacity of the Voluntary Nonprofit Sector: Challenges of Theory and Practice. *Intl Journal of Public Administration*, 28, 869-885. <https://doi.org/10.1081/PAD-200067377>
- [78] Schmitz, J. (2019). Is Charitable Giving a Zero Sum Game?- The Effect of Competition Between Charities on Giving Behavior. The Effect of Competition Between Charities on Giving Behavior. *Management Science*. Forthcoming. <http://dx.doi.org/10.2139/ssrn.2862479>
- [79] Archambault, E. (2017). The Evolution of Public Service Provision by the Third Sector in France. *Political Quarterly*, Wiley-Blackwell: No OnlineOpen, 88 (3), 465-472.
- [80] Janus, S. S. (2016). *Becoming a knowledge-sharing organization: A handbook for scaling up solutions through knowledge capturing and sharing*. The World Bank. <https://openknowledge.worldbank.org/bitstream/handle/10986/25320/9781464809439.pdf>

- [81] Duman, G. M., Taskaynatan, M., Kongar, E., & Rosentrater, K. A. (2018). Integrating environmental and social sustainability into performance evaluation: A Balanced Scorecard-based Grey-DANP approach for the food industry. *Frontiers in nutrition*, 5, 65.
- [82] Beheshtinia, M. A., & Omid, S. (2017). A hybrid MCDM approach for performance evaluation in the banking industry. *Kybernetes*.
- [83] Neely, A., Adams, C., & Kinnerley, M. (2017). The Performance Prism: The Scorecard for Measuring and Managing Business Success. Cranfield School of Management
- [84] International Academic Conference on Frontiers in Social Sciences and Management Innovation. <https://www.atlantispress.com/proceedings/iafsm-18/55915249>
- [85] Gurd, B. & Gao, T. (2007). Lives in the balance: an analysis of the balanced scorecard (BSC) in healthcare organizations. *International Journal of Productivity and Performance Management*, 57 (1), 6-21.