

## IMPLEMENTATION OF A BALANCED SCORECARD IN A NON-PROFIT EDUCATIONAL FOUNDATION

### IMPLEMENTACIÓN DE UN CUADRO DE MANDO INTEGRAL EN UNA FUNDACIÓN EDUCACIONAL SIN FINES DE LUCRO

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#### Abstract

The educational sector in Chile is now in the midst of great changes. Some of those changes result in improvements in the quality of education and strategic management as well as free education to which people are given equal access. In terms of strategic management, it could be very useful to implement managerial support tools in educational organizations that are commonly deployed in the private sector. The Balanced Scorecard could be a reliable alternative to help meet the information and managerial needs of different educational organizations that are involved in the above changes. This paper explains how a Balanced Scorecard is being implanted in a non-profit organization dedicated to furthering early childhood education in Chile. There is only a small amount of literature on the implementation of a Balance Scorecard in this type of organization in both Chile and Latin America.

*Keywords:* BSC, NPO, Articulation.

#### Resumen

El sector educacional en Chile se encuentra hoy envuelto en un gran contexto de cambios. Mejoras en la calidad de la educación, gratuidad para apoyar a través de la inclusión el acceso con igualdad y mejoras en la gestión estratégica son algunos de estos cambios. Con respecto a gestión estratégica, implementar en organizaciones educacionales herramientas de apoyo gerencial que comúnmente implementan organizaciones del sector privado podría resultar muy útil. El cuadro de mando integral (CMI) puede ser una opción fiable para satisfacer las necesidades de información y gestión de distintas organizaciones educacionales que se enfrentan a los cambios mencionados. En este artículo se explica cómo un CMI es implementado en una organización sin fines de lucro (OSFL) dedicada a impulsar la educación inicial en Chile. Existe en Chile y Latinoamérica poca literatura sobre implementación del CMI en este tipo de organizaciones.

*Palabras clave:* BSC, OSFL, articulación.

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## Introduction

Chile is currently experiencing a change in its educational system. Social demands have put several topics on the table for discussion, such as improving the quality of education at all levels, implementing a system of free public education and, above all, establishing better conditions that start with early childhood education. This concern for early childhood education is nothing new. A few decades back, the present network of government-funded nursery schools grew out of a response for the need to provide education and free care to working class children under the age of four in Chile. In the first few decades of their existence, the main focus in terms of the strategic management of these networks was growth, in order to ensure coverage for low-income families. They offered a service that prioritized the wellbeing and care of the children. Today, additionally, the focus of offering quality early childhood education is being added to the initial concentration of coverage and wellbeing. This has led nursery schools to work on creating learning processes that are key to young children's education.

In this scenario, it is important to incorporate planning and control tools into nursery school networks, similar to those implemented by the private sector when it wishes to communicate and evaluate the achievement of its business strategies. The Balanced Scorecard (BSC) is currently one of the best known Planning and Control tools (Lucianetti, 2010) and it has been adopted not only by companies in the private sector, but also by non-profit organizations (NPO). Studies on developed economies provide different applications of the BSC in NPOs (Chen, 2010; Martello, Watson & Fischer, 2011; Retolaza, Torres & San-José, 2012). There have been a smaller number of applications that can be analysed for Latin America (Montoya & Bárbaro, 2011; Tejedor & Huertas, 2012), but none in nursery schools.

The objective of this paper is to report on the design and implementation of a BSC in a NPO that manages a network of more than 200 nursery schools throughout Chile. We have seen some key elements in the results after the BSC's first year of implementation: (1) the communications unit focused its work on disseminating the strategic objectives of the organization through a strategic map in all nursery schools; (2) strategic nursery school initiatives were devised with the aim of meeting strategic objectives; and (3) there is a lot information and control of the managerial staff using key management indicators. Finally, for the BSC's second year of implementation, the managerial team set prioritised working with the coordination of units in order to attain certain common strategic objectives.

Applications of the BSC in NPOs can be identified in this paper, along with the reality of other Latin American organizations that wish to provide support to their strategic management.

## Systems of NPO Planning and Control

Any organization that wishes to attain certain long-term objectives needs a system that will make its objectives explicitly clear to the different units and by which it can evaluate results over time.

### Strategic Planning and Control Systems (SPCS)

According to Berry, Coad, Harris, Otley and Stringer (2009), the SPCS and the Balanced Scorecard (Kaplan & Norton, 1996), the Intangible Asset Monitor (Sveiby, 1997), and the Skandia Navigator (Edvinson & Malone, 1997) have become very popular tools in aligning an organization's objectives and strategies. The importance of these SPCS lies in the fact that firms are not only able to identify and specify their *key success factors* (KSF), but they are also able to monitor and track them with the aim of evaluating compliance with the firm's global goals (Ferrerira & Otley, 2009). Thompson and Strickland (2003) believe that the KSFs must be tracked constantly, as they are perceived to be important to the firm's competitive success.

The BSC is perhaps the best known and most widely studied of all the above-mentioned SPCS (Lucianetti, 2010). The BSC is a conceptual work system that translates the organization's vision into a set of performance indicators that are distributed in four perspectives: financial, the client, internal processes, and, learning and growth. According to Kaplan and Norton (1996), companies can use the BSC to communicate strategy to all levels, align personal objectives and department objectives to those of the organization, link strategic objectives to long-term objectives, and plan their business in a way that allows them to correctly allocate resources.

Studies for developed economies show many cases of the design and implementation of BSCs in NPOs (Beard, 2009; Chen, 2010; Kong, 2008; Lawrence & Sharma, 2002; Martello *et al.*, 2011; Retolaza *et al.*, 2012; Wilson, Hagarty & Gauthier, 2003). However, in Latin America, different efforts to implement the BSC have been documented in areas such as higher education (Tejedor & Huertas, 2012; Vásquez & Carrillo, 2010), the theatre (Asuaga, Cambeiro, Cami & Mouradian, 2007), libraries (Montoya & Bárbaro, 2011), and hospitals (Leiva & Flamm, 2007; Martínez, Dueñas, Miyahira & Dulanto, 2010). To date, no study has provided evidence of BSC application in nursery schools.

## The Predicament of Non-Profit Organizations (NPOs)

NPOs have become subject of research due to their critical and distinctive role in modern society. Based on the theory of public goods, Weisbrod (1977) suggests that NPOs are private institutions that fulfil the mission of providing public goods when government institutions are incapable of satisfying the demand. Additionally, Nelson and Krashinsky (1973) say that NPOs are especially necessary when the consumer is incapable of evaluating the system's final results (contract failure theory). For example, in the case of nursery schools, it may be difficult for parents to judge the quality of the education their children are receiving. Under these circumstances, a for-profit organization has the incentive and the opportunity to provide a service that is lower in quality than what was offered and for which it has received payment. Finally, Salamon, Hems and Chinnock (2000) suggest that, based on the interdependence theory, a close and cooperative relationship is required between NPOs and government organizations in order to respond to the demand for public goods. A fundamental feature of NPOs is, nonetheless, the absence of an owner requiring a return on his investment. Instead, there are donors willing to finance the creation of this public good. In order to be sustainable in the long-term, this type of organization must ensure that it performs well in two areas: (1) it must be capable of efficiently providing its proposed social value; and (2) it must render an account of the use of the funding to those who have provided it.

With this in mind, evaluating performance in NPOs is not trouble-free. First of all, unlike lucrative organizations in which there is an owner who requires the financial return on his investment to be maximized, the financial aspect of the NPO may be a facilitating factor but not the goal itself (Kaplan & Norton, 2001). Measuring success in NPOs becomes a much more complex task than using financial indicators. Secondly, this type of organization generally receives funding from a private client or government agency, but it provides a good or service to a completely different client. This may mean that the beneficiary has less influence on the value proposal compared to the influence that the client has in a for-profit organization (Kanter & Summers, 1994). Thirdly, the focus on rendering accounts often leads to efforts being concentrated on controlling the implementation of different initiatives. Initiatives only make sense if they help attain the strategic objectives. The performance measurement should focus on the result that the organization wishes to obtain and not on which initiatives are implemented (Kaplan & Norton, 2001).

In summary, the challenge of evaluating performance requires that executives, managers and employees alike see performance from a broader perspective. The system should not be one that just sees the organization's outputs, but rather one that evaluates the progress when fulfilling its mission (Niven, 2003). The BSC could be an effective tool in attaining that objective, provided social information is added to existing financial information to evaluate whether objectives are attained and how efficient management is.

## Objective of the Paper and Methodology

The objective of the paper is to report on the design and implementation of a BSC in a non-profit early childhood educational organization in Chile. In order to protect the confidentiality of the data, we will call it the EDUCA Foundation, or simply EDUCA.

Case studies and methodology have been an essential part of the research on enterprise management (Yin, 1993). For Chile and Latin America, where BSCs are not commonly found in early childhood education NPOs, it is fundamental to develop a line of investigation around the implementation of the BSC in these organizations.

## Background on the organization under study

EDUCA Foundation is an NPO that was founded in 1990 and has ample experience in nursery school education. By the year 2014, it dealt with more than 200 free nursery schools that were located in the highest risk sectors of the nation. Each day, more than 15,000 children attend the establishments that employ more than 3,000 people. EDUCA Foundation has a three-tier organization structure: national office, regional offices, and nursery schools. The main function of the national office is to define the institutional policies and guidelines and to provide assistance to, and control, the sixteen regional offices on which the nursery schools depend.

## Methodology for Design of the Balanced Scorecard in the EDUCA Foundation

The steps taken to develop its BSC involved a set of activities that enabled a BSC to be constructed with the participation of the managerial team and the principals of the EDUCA Foundation's nursery schools. Shared learning and collaboration between these two groups increased the probability that the process of implementing its BSC would be successful in the long-run.

The first activity consisted of holding several *information survey meetings* with the foundation’s managerial team—individual meetings lasting one hour. The goal was to gain an understanding of the organization’s reality from the viewpoint of EDUCA’s managers. This information was used to conduct the second activity, namely a *strategic planning workshop* that was attended by more than 40 managers, among them national managers, regional managers, and the principals of the nursery schools. This workshop resulted in strategic objectives that were set in relation to the social value proposal of the EDUCA Foundation. These objectives are: to provide quality education on the basis of *learning of excellence*, to protect and promote the *wellbeing of children*, and to offer the broadest *coverage and targeting* possible. After stating these objectives, a planning committee was given the task of preparing

and proposing an institutional strategic map. The committee was comprised by regional managers, nursery school principals, and the EDUCA Foundation Planning Unit.

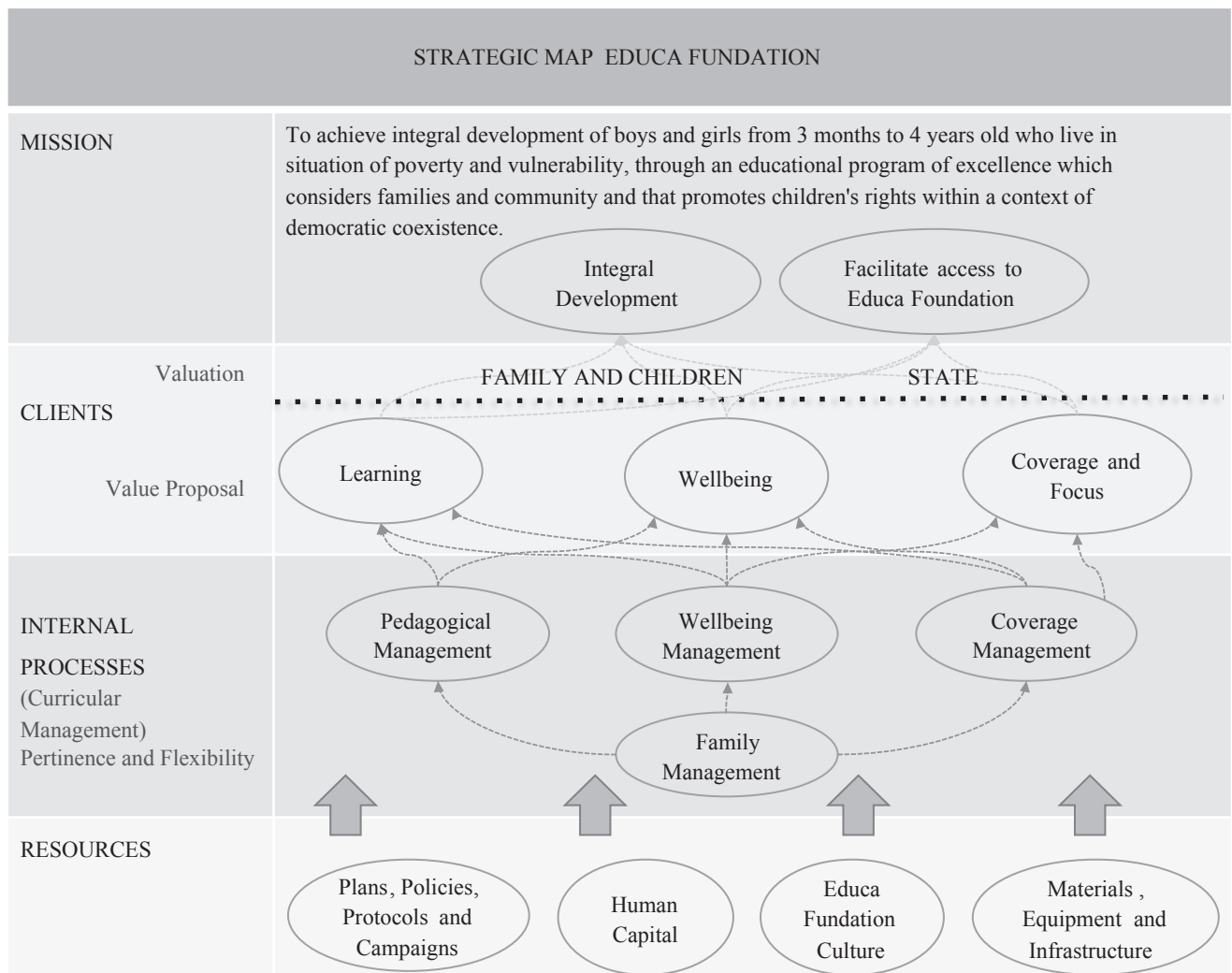
### Results of the Design and Implementation of the BSC

This Committee undertook the task of proposing the processes and key resources for a regular evaluation in order to attain the social value proposal’s strategic objectives. The result is the organization’s first strategic map (See Figure 1).

#### Institutional Strategic Map

EDUCA Foundation’s first strategic map provides a visual representation of its strategy to specify the areas of interest with its planning and control (see Figure 1). Next, each perspective declared in the strategic map is explained.

Figure 1: EDUCA Foundation’s strategic map



As in any NPO's strategic map (Kaplan & Norton, 2001), the traditional *financial perspective* was changed to an *institutional mission perspective*. EDUCA's strategic map shows us that, from the perspective of its mission, the organization wants to achieve *integral development* for children and *satisfy existing demand*, particularly for the poor and vulnerable members of the population.

In the strategic map's second perspective, *client perspective*, we identified two major players. Firstly, we defined the role of the users of the Foundation's services, represented by families and children who attend the different nursery schools on a daily basis. Secondly, the additional client, namely the Chilean Government, which, above all, values: (1) increasing the national coverage of the services with a focus on the most vulnerable segment of the population; and (2) attaining certain obligatory minimum quality standards in early childhood education.

Four macro-processes were identified in the *internal process perspective* that must be articulated and managed within the EDUCA Foundation in order to attain its proposed social value. These processes are the following: *pedagogical management, wellbeing management, coverage management, and family management*.<sup>1</sup>

Finally, what was traditionally known as the *learning and growth perspective* has been changed to the *resource perspective*. This is to facilitate nursery school staff in using the concept to communicate the importance that some key elements, a part of the processes given priority, have. The key resources are: *human capital*, developing

and fostering an *EDUCA culture*, establishing permanent *plans, policies, protocols and campaigns*, and, lastly, assuring the supply of *materials, equipment and infrastructure*.

The strategic map proposed by the planning committee was approved by the entire managerial team at the EDUCA Foundation, both on a regional and national level, and by the principals 'representatives at the nursery schools. Based on this approval, the planning committee proposed a BSC for the EDUCA Foundation (see Table 1).

The proposed BSC contains the key indicators and measurements for each of the strategic objectives declared in the strategic map. These indicators and key measurements provide information that is useful for the managerial team to attain specific results, desirable when implementing the strategic plan.

### Articulation through strategic cascading

The BSC cascade is based on a participative methodology that seeks to guide staff at all levels of the EDUCA in generating a commitment to the common cause: the proposed social value. It is vitally important that this process guarantees that all areas know the strategic objectives so as they can align themselves with the institutional strategic map. Otherwise, the units could end up working alone, allocating resources poorly, and creating confusion and frustration among collaborators (Niven, 2003).

In this case study, after approving the strategic map and its BSC, several *strategic cascading workshops* were held at which all units involved in the processes and the key resources presented in the strategic map defined their own objectives and then aligned them with EDUCA's strategic objectives. More than 12 workshops were held for the different areas in which the institutional strategic

<sup>1</sup> This is an across-the-board process that seeks to involve families in order to improve the protection of the wellbeing and the rights of children under four, as well as the teaching and learning results.

**Table 1. Balanced Scorecard of EDUCA Foundation**

Perspective	Objective	Indicator
Mission	Integral development of children by the Educa Foundation	Primary education insertion rate
	Facilitate high-risk children's access to the Foundation	Satisfied demand percentage
Clients	Obtain the best results possible in the teaching and learning process	Profile of learning achievements in early childhood education
	Ensure that the children's wellbeing is protected and promoted	Cumulative number of critical events
	Maximize children's education with the installed capacity	Coverage and focus rate
Internal Processes	Meet the pedagogical management's quality standards	Pedagogical Management Quality Indicator
	Meet the wellbeing management's quality standards	Wellbeing management quality indicator
	Meet the coverage management's quality standards	Coverage and focus management quality indicator
	Meet the family management's quality standards	Family management quality indicator
Resources	Socialize the Educa Foundation Culture within the educational community	Percentage compliance with proposed initiatives
	Employ competent, committed and satisfied people and teams	Human capital performance indicator
	Provide policy and planning tools to the nursery schools	Plans and Policies Performance Indicator
	Provide resources to nursery schools efficiently and opportunely	Materials, equipment and infrastructure performance indicator

map served as the basis to make maps for the more operative processes.

We will call these operating process maps *management scorecards*. These have the function of explaining in more detail which sub-processes in the EDUCA Foundation are relevant within each of the macro-processes that the institutional strategic map has declared to be a priority. The logic behind the *management scorecards* is that the units themselves are able to connect and recognize their contribution to the whole strategy. Five management scorecards were constructed in the EDUCA cascading process; two are described below to provide an example:<sup>2</sup> *pedagogical management* and *wellbeing management* (see Figures 2 and 3).

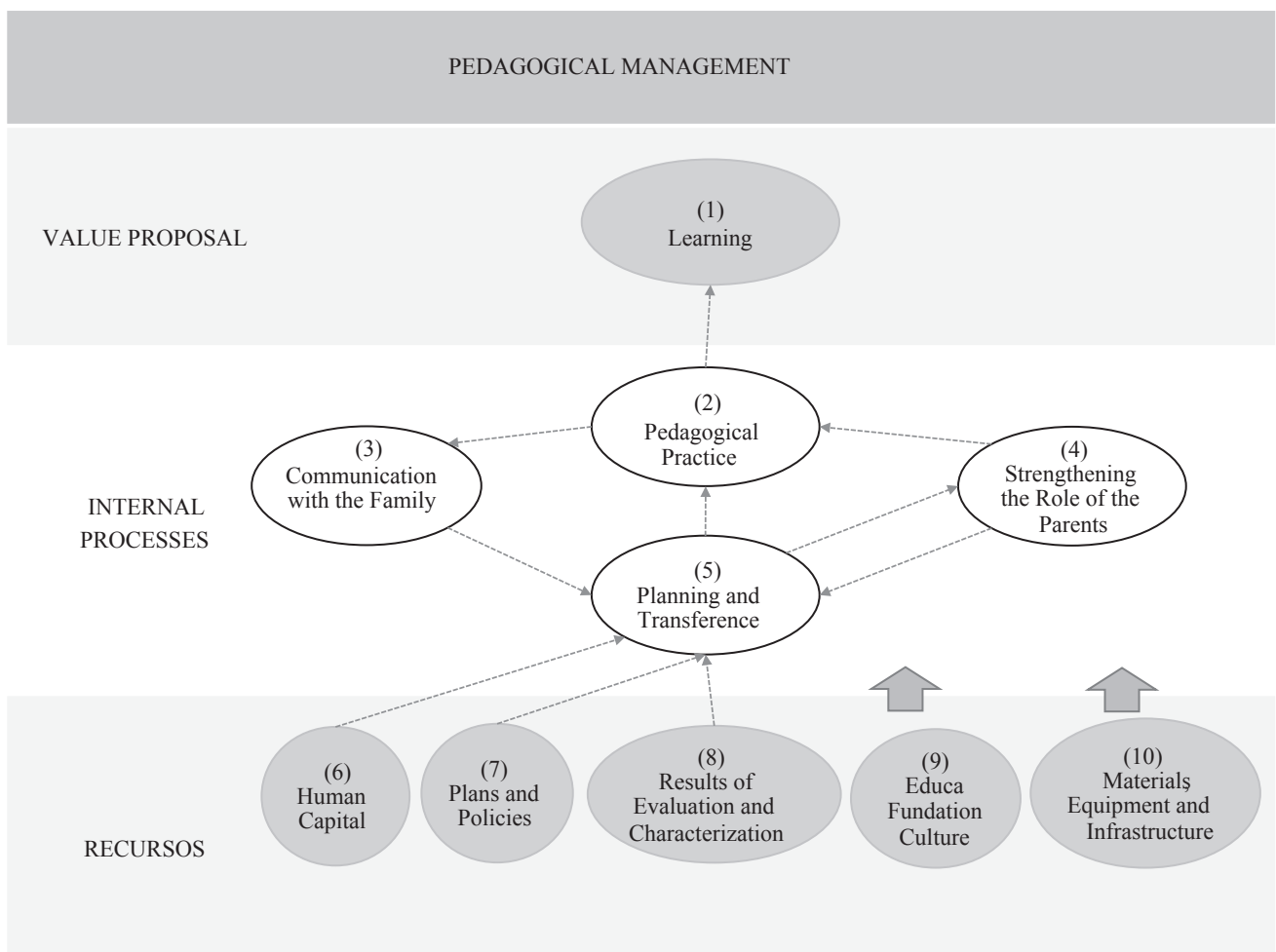
The sub-processes and the cause-effect relationship between them can be seen in each of these scorecards, which together provide a response to a macro-process that is strategically relevant. We can see that the *pedagogical*

*practice*, and *planning and transference* sub-processes, as well as the *human capital, plans and policies, EDUCA Foundation culture and materials, and equipment and infrastructure* resources are present in the *pedagogical management* and *wellbeing management* macro-processes. There are cause-effect relationships between both areas, so performance in the *pedagogical management* processes and the way in which its resources are allocated will have an effect on *wellbeing management* and vice versa. Thus, the articulation process forces EDUCA to further explore the complexity of these relationships.

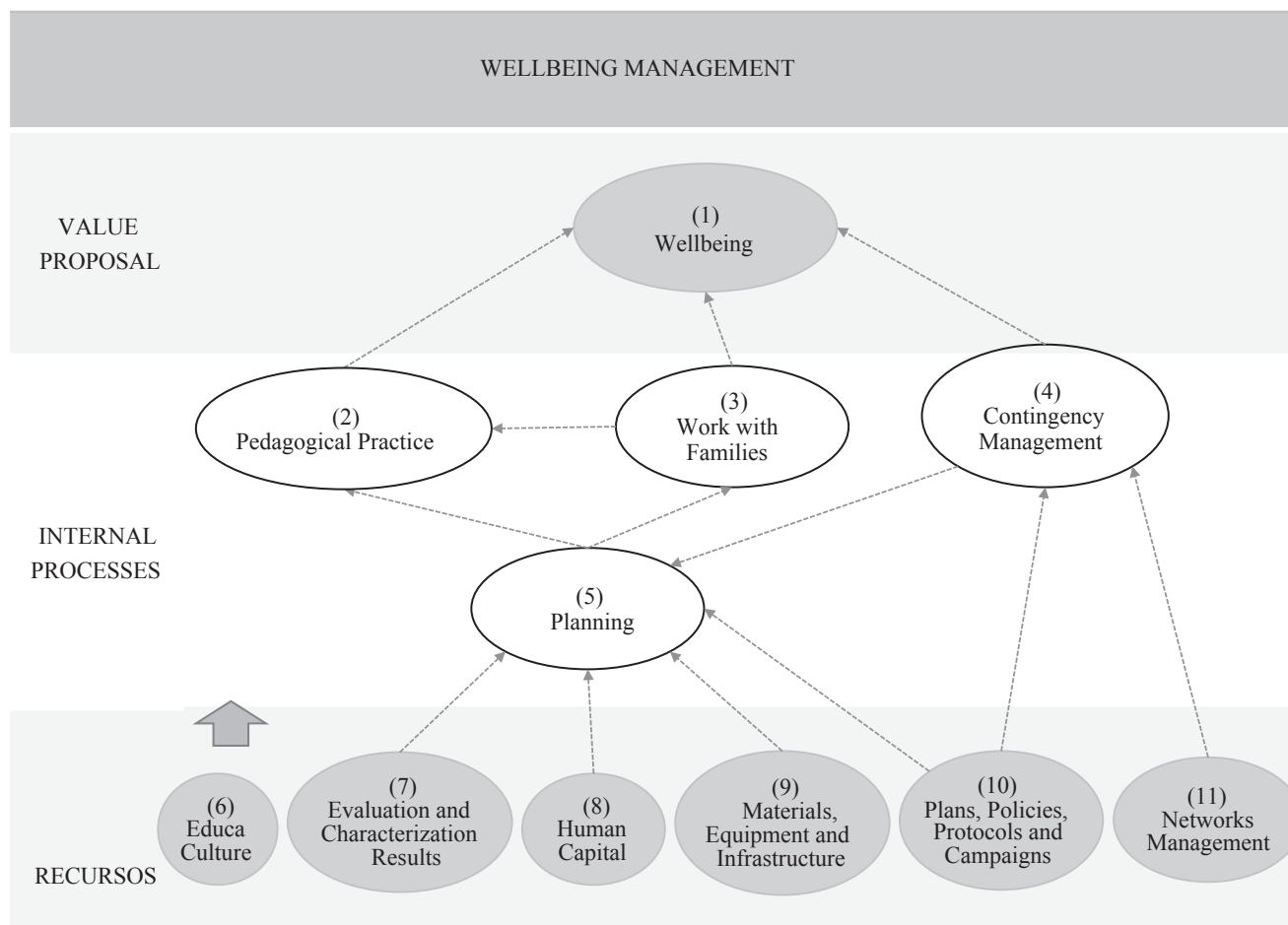
By way of example, *materials, equipment and infrastructure* are resources linked to *pedagogical management* and *wellbeing management*. The organization's investment in audiovisual equipment will enable *pedagogical management* to provide educational interaction to both teachers as well as children, which enhances learning. These machines could also be used by *wellbeing management* to promote pedagogical and communication practices that reinforce, both in the teams and in the

<sup>2</sup> Confidentiality commitments did not allow us to present all the management scorecards. However, two scorecards suffice to describe how the methodology is applied in this organization.

**Figure 2. Pedagogical Management Scorecard**



**Figure 3. Wellbeing Management Scorecard**



families, the importance of protecting children’s rights in the early stages of their lives.

We could use the same reasoning for the organization resource of human capital. Establishing profiles that are in harmony with the changing needs of the environment, reflected in the selection and recruitment processes, will mean that personnel who have the job skills required to provide a better pedagogy are available. They will also be able to establish an appropriate communication with the children’s family and strengthen the role of parents. Adequately articulating this relationship between human capital and *pedagogical and wellbeing management* will bring the EDUCA Foundation closer to its goal of integral development through learning and wellbeing. The management scorecards thus allow the different units to coordinate when, as a whole, they affect the common strategic objectives, even though they are not interdependent.

Just as the strategic map has a BSC associated with it and indicators that control EDUCA’s global performance, each *management scorecard* described above also has an associated *control scorecard*, including indicators that are intended to align each unit’s efforts. These

indicators may already be in the BSC, but they must be broken down into more operative levels in order to effectively facilitate the focus of specific efforts.

### **Discussion of the Results and Scopes of the BSC’s Implementation during the First Year**

The EDUCA Foundation is currently progressing in their implementation of the BSC. In the first year, the main activities involved three areas of action: (1) disseminating and communicating the *strategic map* and the different *management scorecards* in all areas of the organization; (2) linking the projects and the initiatives undertaken by the EDUCA units to the declared strategic objectives and providing justification for them; and (3) monitoring the strategy’s implementation by the managerial staff.

The BSC was disseminated and communicated through different channels, such as the organization’s intranet, formal strategy documents (for example the 2013 Annual Report, which highlights the Foundation’s new strategic map); work meetings; and national, regional, and individual nursery school workshops. Pilot exper-

periments were also conducted where the principals of the nursery schools made videos explaining the EDUCA strategy using the strategic map. This was vital in transmitting the message that the senior managers of the organization wanted to communicate to the other principals; however, it came from colleagues. In this first year of implementation, the organization has learned, from its evaluation, that it must, in order to properly implement the BSC, first teach and disseminate the organizational focus explained in its strategic map.

Justifying projects in relation to the macro-processes or to key resources also proved to be one of the activities that was strengthened in the first year of implementation. One example of this is the justification of improvements to educational spaces. Changes have been made in nursery schools from the benefit of children, and there are now first-level playground equipment, technological support, and more green areas designed especially for the children. Focusing these resources on this objective has helped contribute to attaining the *learning* and *wellbeing* strategic objectives and has also been of benefit to *pedagogical management* and *wellbeing management*. In order to strengthen the educational teams, make personnel more professional, and improve their skills, a training programme was devised exclusively for the Foundation. The focus on this resource relates to pedagogical management, wellbeing management and also the management of the EDUCA Foundation culture resource. The year 2015 was set as the deadline to begin using BSCs in measurements; this would allow indicators aimed at achieving the goals and value proposal to be tracked and regularly evaluated.

Among the notable benefits that the managerial team has obtained by implementing its BSC are the following: (1) the strategic map has enabled them to more clearly identify who the main beneficiaries are; (2) a social value proposal has been communicated that justifies managing key processes and resources; (3) through design of management scorecards, units understand the need to prioritize coordination between areas that collaborate in attaining the common strategic objectives; and finally, (4) it is easier for managers to link performance to all parts of the institution: this will help the different teams to understand and commit to the process.

### Conclusions, Limitations and Future Research

After a participative and consensual process to design a BSC, today EDUCA plans its work around strategic lines and objectives in the medium and long-term. Similarly to companies in the private sector, NPOs can also make use of BSC benefits as a system of strategic planning and

control. This paper is preliminary research that provides information on a methodology that will facilitate the design and implementation of a BSC in an NPO focused on early childhood education. Thereafter, it will be important to be able to evaluate these findings for other organizations that wish to learn about and use some of the results.

NPOs are generally comprised of individuals who are intrinsically committed to the mission, and many of them provide the institution with significant experience. Their everyday efforts, however, may be diluted due to the lack of a strategic focus. Implementing the BSC through the proposed participative methodology enables the NPO to harness that motivation and expert knowledge by defining a concrete proposal for social value that is in line with the mission. For EDUCA, the collaborative construction of the social value proposal's attributes facilitated the objectives to be identified at unit level and, consequently, communicated the efforts to collaborators. Thus, the organization will be able to fulfil its mission.

The BSC, and particularly the management scorecards, allow collaborators in the NPOs to visualize the impact of decisions, initiatives, and activities that they implement every day as well as the interdependence that their work has with other units. This specifies the criteria according to which scarce resources and responsibilities are allocated. EDUCA's collaborators greatly appreciated this. They felt that the BSC not only helps the managerial team monitor the strategy but also aids them in improving everyday decisions and facilitates cooperation among peers.

We encountered two limitations in this paper. The first was that only the first year of BSC implementation was evaluated. The second is the lack of BSC cases in other NPOs involved in early childhood education, which limits the possibility of comparing results. We expect to have more information in the coming years on the scope of implementation of the BSC in the EDUCA Foundation and, thus, the results discussed in this paper can be expanded.

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