

Performance Management System in a Non-profit Local Governmental Broadcaster

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Abstract

Purpose: This paper examines process of implementation of a performance measurement tool in a local government television network and how can be adapted to this non-profit organization with a variety of stakeholders.

Design/Methodology/Approach: The case study was carried out using research-action methodology.

Findings: The organization successfully implemented the BSC by (1) capturing in an organized hierarchical way the objectives of different stakeholders, (2) transmitting the strategy and aligning objectives.

Research limitations: As any other case study, the method chosen limits the statistical generalisability of the findings.

Originality/value: Adaptation of BSC to a nonprofit local government owned institution.

Keyword: Non-profit, Governmental Company, Performance Evaluation, Balanced Scorecard

Paper type: Case Study

Introduction

In recent years there has been a dramatic increase in the number of non-profit organisations brought on by the rapid changes in the environment and the demands of society. These types of organisations are playing an increasingly important role in modern economies not only as providers of goods and services but also as employers (Salamon & Anheier, 1996). The main goal of a non-profit organisation is not the profitability of shareholder investments but to achieve its objective. Even so, non-profit organisations need to acquire the management capacity of commercial companies whereas commercial companies must acquire the mission management capacity of the former (Drucker, 1990).

Non-profit organisations have widely adopted the Balanced Scorecard (BSC) as a measurement tool of effective performance (Kaplan & Norton, 1992). This paper examines process of implementation of a performance measurement tool in a local government television network, the aim of the study is to analyse how can the BSC can be adapted to this non-profit organisation with a variety of stakeholders.

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The paper is organized as follows: it begins with an introduction to performance management and evaluation as well as to the BSC and how it is used in non-profit organisations, next the research methodology is described and then goes on to present the implementation process. The final section provides conclusions and presents implications arising from the study.

Performance Management and BSC

A key element of the management process is performance evaluation. Although measuring and managing performance constitutes a difficult task in any kind of organisation, mercantile companies share three common characteristics which reduce the complexity of performance management (Speckbacher, 2003). The first of these is the pre-eminence of the owners. Despite the great variety of companies, all corporate organisations have one thing in common, they all have a clearly defined and privileged interest group; the owners' interests are a steady guide to company policy. Secondly, the owners' interests are homogeneous and measurable. In publicly traded companies where ownership tends to be very dispersed (and which have a particularly high potential for conflict in beliefs), stock prices constitute a marker of success, which all the owners acknowledge. The third element is a common currency for evaluating and delegating inside the company, financial measures provide a relatively clear and accessible final performance evaluation system which enables managers to assess their decisions.

In non-profit organisations the situation is totally different. There is no main, well defined interest group with homogeneous interests and with easily expressible objectives (via a measure of performance) which can be transferred to the organisation in order to weigh up decisions. Instead, they are built around their missions, which are hardly perceptible, because these can apply to several groups whose goals and needs may be very heterogeneous.

Moss, Kanter & Summers (1987) when discussing performance measurement in non-profit organisations concluded that the ideal performance evaluation system in a non-profit organisation should acknowledge the existence of several groups and create measurements around all these groups. It must draw a distinction between the great mission and operational goals and develop both, short and long term objectives. It should be careful not to fall into any of the foreseen traps by drawing up an explicit and complex series of performance tests which balance out the interest of customers and suppliers of financial resources, the management board and professionals, groups of managers, as well as all the other stakeholder groups in the organisation.

The success of non-profit organisations must be measured by the efficacy and efficiency with which they address the needs of different stakeholders. Financial considerations may play a facilitating or a limiting role but rarely do they constitute the main objective (Kaplan, 2001). Even profit companies have acknowledged that financial measures by themselves are not enough to measure and manage their performance, financial reports measure past performance and provide little information on value creation in the long term. Performance measurement for non-profit organisations is extensive but non-conclusive on the whole (Forbes, 1998) because these organisations lack the elegance and simplicity of financial measures such as profitability or returns for shareholders, which profit organisations use to evaluate performance.

The scorecard was drawn up in the 90's for the private sector by Kaplan and Norton (1992, 1996) in response to the different drawbacks of traditional accounting models, which are essentially based on the company's technological approach, as well as in order to address the limitations of traditional financial indicators such as tools for measuring value management for shareholders. The BSC is widely acknowledged by

non-profit organisations as an effective performance measurement tool (Kaplan & Norton, 1992). In this respect, the BSC adds non financial indicators to financial indicators, with which to measure and control the company's capacity to generate not just tangible assets but intangible assets as well such as employee skills and competencies, customer recruitment and retention, innovative services, products and information technologies. These indicators are usually grouped under four headings: financial, customers, internal, and learning and growth. These are linked by cause and effect relationships, which reflect the company's strategy (Kaplan & Norton 1992; 1996; 2001). Given that the BSC explicitly tries to capture non financial measures, the concept seems easily transferable to non-profit organisations. This opinion is supported by Kaplan & Norton (1996) as well as other authors, who see it as readily adaptable to the non-profit sector (Haine, 1999; Forgione, 1997; Chow, 1998).

Anticipating the development of the BSC, some researchers (Cameron, 1981; 1982; Connolly, Conlon, and Deutsch, 1980) were in favour of using multidimensional approaches to measure the efficacy of non-profit institutions. Hence, users could consult the organisation's ability to raise economic resources as well as to its skill in using these resources to achieve the desired results. Kanter and Summers (1987) stress the importance of reflecting results for different stakeholder groups as well as the need to provide long term measurements (results) as well as short term measurements (processes and activities). These authors also point out that conflicts may arise between internal and external stakeholders and they arrive at the conclusion that a balanced approach would facilitate information to help organisations find out whether "they are doing things right" in all the dimensions in which a stakeholder group is taking part.

One additional complexity for non-profit organisations is their difficulty in clearly defining their strategy (Kaplan, 2001). Most documents on strategy in these organisations, once the mission and the vision have been stated, consist of lists of programmes and initiatives instead of the results the organisation is trying to achieve. These organisations, when they try out a performance measurement system generally measure progress as the accomplishment of milestones in their initiatives when it should be the other way round, the initiatives should be there in order to help the organisations achieve its strategic goals. They are means and not an end in themselves. The strategy and performance measurement must be focused on the results the organisation intends to achieve, not on the programmes and initiatives it is applying. Another problem Kaplan (2001) found is that many strategy documents constitute a list of the wishes of all the stakeholders invited to take part in the strategy definition process and it is often difficult to channel the suggestions into a few points.

One particular need identified by Kaplan (2001) with regard to non-profit organisations and the BSC model used in the private sector, is that of extending the definition of who their customers are. In a private sector transaction, the customers pay for the service and receive the service in such a complementary way that most people do not think of these steps separately. But, in a non-profit organisation we have "financial resources providers" whereas another group receives the service. One solution is to place the financial resources providers and the service recipients at the top of the BSC.

Although the initial approach and the introduction of the BSC was to improve the management of profit organisations, the application of the BSC to the performance and management of these organisations can achieve better results than those obtained when applying it to businesses (Kaplan & Norton, 1996; 2004) The objective of non-profit organisations is to accomplish their mission, not to obtain profits and consequently, they require a system of financial and non financial measurements to promote and evaluate their performance. Applying the BSC to non-profit organisations can help us to focus,

improve their potential and increase the responsibility of their managers. The BSC applied to public management or to non-profit organisations and that applied to private companies differ in two aspects. First of all, the vision and the mission are more important for governments and non-profit organisations than for profit companies, and secondly, the financial focus is not the most important priority for governments and non-profit organisations (Kaplan & Norton, 2001). The original sequence of priorities can therefore be rearranged by making the customer perspective the maximum priority instead of the financial prospects. The consumers in the business model are the customers in the non-profit organisations model. However, the customers and other stakeholder groups in the non-profit organisations model are different. Non-profit organisations must place customers and contributors at the top of their BSC and use the customer perspective to develop the internal processes perspectives, and the learning and growth perspective to optimise value for the customer (Kaplan & Norton, 2001; 2004; Niven, 2002). In fact, governments and non-profit organisations can take into consideration the possibility of the long term mission.

Research Methodology

The case study was carried out using research-action methodology. Research-action is an interactive research process which combines actions targeted at solving problems carried out in a context of collaboration with data and research analysis in order to understand the underlying causes (Reason & Bradbury, 2001), thus constituting a *“juxtaposition of action and research, of theory and practice”* (McKay and Marshall, 2001).

The method was used in this study because it provides a way of analysing how can the BSC can be adapted to a non-profit organisation with a social cause. Research-action is an appropriate approach which registers, analyses and debates this participation, incorporating both theory and practice and enabling the researcher to study a contemporary phenomenon in its real context when the limits between the phenomenon and the context are not clear and when the main question that needs to be answered is how or why (Yin, 2003).

The starting point of the process was the general manager's decision to set down the objective of leading, managing and controlling the organisation in a “strategic way”. He was therefore, willing to participate and collaborate with the researcher and to use the BSC as a strategic implementation and control tool. The researcher took part in the BSC project implementation group and in planning the stages (December 2010 - January 2011) that would be followed and had access to information and data, taking part in various meetings which discussed and monitored the implementation of the model (February-July 2011). Having said this however, the real decisions were always taken by the members of the organisation. In addition to observing meetings, semi-structured interviews were carried out with television channel employees and members of local government in order to improve understanding around the application of the BSC and the role of interviewees in setting up and running systems related with the practical implementation of the BSC.

BSC Implementation

The organisation under study is *Canal Y* (pseudonym), a local municipally owned television channel associated to the *Red de Televisiones Locales* (RTL) (pseudonym) a network of seventy local Spanish television channels.

The broadcaster's main directives are decided upon by a municipal committee, appointed by the town council, in keeping with the local public interest and its broadcasts

its own in-house produced programmes as well as contents facilitated by RTL, produced either by other local television channels in the network, by the RTL itself or by outside production companies. The channel's objective is to provide a public service to the town's population which features information and local news, debates and entertainment programmes. The channel was incorporated as commercial company fully owned by a local government. The director's main function is to meet the annual expenses budget and implement the directives laid down by the council.

The first step in the analysis of the organisation was to establish the institution's general orientation and guidelines. It is *Canal Y*'s mission to offer TV viewers the chance to watch a television channel carrying plural values and at the same time is coherent with the will of the majority of the population as manifested by the local election results, with the vision of being a frontline broadcaster in general as well as a local meeting point.

The key success factors for an organisation are those activities, attributes, competencies and capacities which are regarded as critical requisites to the organisation's success at a given moment (Thompson Jr. & Strickland III 2003). During the interview with the general manager we identified the following key factors for success:

- Influence the production of contents coming from RTL. Most of the channel's contents (80%) come from RTL and the way *Canal Y* can influence the contents is either (1) by increasing the percentage of its own productions or (2) by directly influencing what contents will be produced by RTL and in order to do so it needs to have a presence and power in RTL to take part in decision making.
- Alignment with the council's values. To ensure that the channel's contents and internal personnel management do not go against municipal policies or actions. According to the general manager "*the worst thing that can possibly happen is to receive a phone call from the mayor*".
- To comply with the advertising revenue budget. The council expects to cover 50% of the cost of programmes through advertising. With the exception of news and municipal content programmes which are exempt from this requirement.
- To keep expenses within the budget. The channel is co-financed and 50% of funding is provided by the city council, which in theory must not be exceeded, although in practice the council covers deficits when these occur.

The organisation then focused on identifying what actions were necessary for the successful running of the organisation since having objectives and identifying the key factors for success is not enough if the organisation is not able to identify the actions which increase the probabilities of accomplishing these objectives. The operational strategies that the channel's management decided were appropriate in order to address these success factors are outlined in Table 1., which also lists the stakeholder group those factors are targeted at.

Table 1: Operational Strategies

Stakeholder Group		Operational Strategies
Strategy 1	RTL and TV viewers	To influence the RTL network's decisions concerning content and in this way increase the number of viewers.
Strategy 2	Municipal council	To ensure alignment with the council's policies.
Strategy 3	Municipal council	Costs control in order to ensure programme profitability.
Strategy 4	Customers (advertisers)	To improve customer service. To extend the range of customer services through special actions.
Strategy 5	TV viewers	To retain viewer loyalty with interesting programmes.

Based on these five key factors for success, stakeholders and the strategies, they decided to draw up a BSC with six perspectives. Adding two perspectives to the BSC's traditional perspectives (Financial, Customers, Internal processes and Learning and growth), the TV viewers as recipients of the service, and the municipal council as the main financial resources provider and the instigator of the channel. These two perspectives were placed above the financial factor in order to indicate their precedence over the others, as shown in Table 2:

Table 2: BSC Perspectives

TV Viewers	Municipal Council
Financial	
Customers	
Internal Processes	
Learning and Growth	

The following step in the BSC implementation process was to draw up the indicators for each of the strategies and each of the defined perspectives. The indicators are the measures, both financial and non financial which the organisation uses at different levels to evaluate its success in attaining the objectives, key success factors, strategies or plans and in this way satisfy the expectations of the stakeholder groups. Whereas some of these measures are widely used by most organisations, others which had to do with the channel's specific objectives required identifying specific measures.

Influencing RTL's Decisions

The objective of increasing influence, seen in terms of having a greater presence and influence on the local televisions network in order to take part in decision making and joint strategies which are as favourable as possible to *Canal Y's* interests. Given the difficulty in assessing influence numerically, they decided to use the type of meetings with RTL managers and their frequency as an indicator by means of a weighted index

since going to lunch with the director constitutes a greater degree of relationship and/or influence than having a conversation over the phone (Meal=5, Meeting=3, Telephone=1). Along the same lines they designed an indicator that reflects the contents of these meetings using a numerical evaluation (Receiving an instruction=0, Giving an opinion=4, Doing a favour=5). The final indicator consisted of adding up the points for each type of meeting and with each type of content.

Conformity with the Council's Policies

This point is viewed as absolutely essential but had not been used until now and it is important here to ensure that no contradictions arise between the channel's activities and the council's policies and actions. The indicator needs to measure the percentage of processes and capacities which are aligned with the council's policies.

This indicator, using a "Yes / No" format, checked whether the factors listed below were aligned or not with the council's policies: Type of workers' contracts, workers' salaries, facilities, advertising contracts, advertiser company profiles, types of programmes, participants on the programmes, programme contents, local politics news coverage, local sports, local social life.

Programme Profitability

The aim is to cover 50% of the cost of programmes with advertising revenues by means of financial control. Given the difficulty and subjectivity involved in costs allocation they also set up an indicator to measure operational costs as such in order to reduce them in the mid term, especially personnel costs, given that the management considered that personnel costs in some of the channel's departments were excessive and had been inherited from past managements/town governments.

The chosen indicators were the percentage decrease in total costs together with the percentage of the cost of programmes covered by advertising on the channel.

Special Actions for Customers (Advertisers)

The aim here was to analyse the creative and commercial departments' capacity to adapt to customers' needs, evaluating their capacity to capture and/or retain a customer by measuring the number of campaigns and especially the percentage of campaigns sold to customers over all campaign proposals. The goal was to increase the number of sales reps in order to increase turnover and, in conjunction with cost cutting, increase programme profitability. The management also intended to strengthen the link with customers in order to increase loyalty and reduce invoice payment delays.

Selecting objectives constitutes a critical aspect of performance management and hence setting objectives and using them to evaluate and recompense performance has been the subject of discussion in the literature. The objectives and goals setting process has effects on performance and moderately difficult goals for improving performance provide an incentive for improving the group's performance. In *Canal Y's* case, the general manager decided to introduce objectives unilaterally and carried out a round of consultations with the interested parties as well as benchmarking wherever possible in order to strengthen the legitimacy of the system amongst the channel's employees. The goals that were decided on for each of the measures are outlined in Table 3 together with their corresponding BSC perspective and the measurement frequency.

Table 3: Measures and Goals

Measure	Perspective	Frequency	Goal
Share of local TV viewers	TV viewers	Monthly	15%
% of locally produced programming	Internal processes	Annual	25%
Influence on RTL	Internal processes	Monthly	30 Points
% of factors in alignment with council	Municipal council	Monthly	100%
% of programme profitability	Financial	Monthly	80%
% reduction of fixed operational costs	Financial	Annual	20%
% coverage of programme costs	Financial	Monthly	50%
Number of advertising campaigns	Internal processes	Annual	12 Camp.
% of accepted campaigns	Customers	Annual	50%
Days Sales Outstanding	Financial	Monthly	45 days

The incentives system is the last stage in a performance evaluation model. It is widely recognised that the compensation system aligns individual objectives with those of the organisation (Hopwood, 1972) and that behaviours, which although desirable are not recompensed, tend to be neglected (Kerr, 1975). Even so, in drawing up the BSC for *Canal Y*, the management did not set up an incentives system linked to the new measures featured in the model because they considered that employees would only focus their attention on the new tasks and away from other aspects which they had dealt with until now and which may not have been properly featured in the new objectives and measures system. They decided to postpone this decision for later on when the model was more mature.

The last BSC perspective, Growth and development, despite the fact that it is used to identify the capacities in which the organisation needs to excel in order to achieve internal processes that are considered critical, was not addressed by the organisation because they couldn't hire new people and as the director stated, "*we have to make do with what we have*".

Conclusions

The aim of this study is to analyse how the BSC can be adapted to this non-profit organisation with a variety of stakeholders like a local government television network.

In line with previous research, we found there is no clearly defined main interest group (such as shareholders in private companies) with homogeneous expectations and objectives that can be placed at the top of the hierarchy. On the contrary, performance evaluation and management must begin one stage before. In the organisation under study, the management had to undertake an interactive process involving the main stakeholder groups in order to identify the interests of the different parties. The conclusion is that financial recourse providers (town government) and service recipients (TV viewers) are the main stakeholders and these were therefore placed at the top of the Balanced Scorecard, above the financial perspective.

In the traditional BSC model, once the strategic objectives are clear, the next step is to define the corresponding strategic measures, objectives and action plans, and the organisation must explicitly state how it is going to accomplish its objectives by identifying the chain of cause-effect relationships which outline the way that strategic objectives are attained as well as how they intend to implement the strategy. In the case under study however, a multidirectional structure of interconnections was set up between the different perspectives and strategies. In this way, an increase in resources would lead to better quality contents, more TV viewers and greater satisfaction in the

council, which will in turn attract more advertisers and may reduce the funding the council needs to provide.

We can conclude that *Canal Y* was able to develop a strategic management performance process adapting the BSC to the specificities of the organization. The model was used as a strategic control tool (1) as a way to transmit strategic objectives through strategic measures and goals to the whole organization, and (2) in order to develop a way to check their implementation by means of a comparative evaluation of objectives with results. Top management was able, based on the outlined objectives, to express those objectives through measures that will further enable them to monitor the accomplishment of the defined strategic objectives, and in this way, exercise strategic control over these objectives. It should be pointed out that the BSC was also used as an excuse to reduce staff and this was included as a financial objective at the second level (TV viewers and the council occupied the first level of this modified BSC). This objective had been set prior to the implementation of the tool.

Despite the fact that the design of the tool was considered a success by *Canal Y*'s management, there were certain drawbacks which should be pointed out. In the first place, the lack of an incentives system could lead to a misalignment between the interests of the people in charge of the measures and those of the organisation. However, this was not an omission as such but was deliberately postponed until the model was more consolidated. Secondly, it is worth mentioning that given that there should be indicators for each of the strategy areas defined as critical, the organisation's fifth "strategy", Maintain TV viewer loyalty, was left out when drawing up the BSC. It is important to observe the measures that are actually used as well as those that aren't. Not having an indicator for one of the key factors for success entails the risk that the people in charge will find alternative ways of achieving the objectives and will not concentrate on the critical factors which are aligned with the strategy.

By way of summing up we can conclude that as a result of this research-initiative the BSC was adopted by the non-profit organisation as a tool for (1) capturing in an organized hierarchical way the objectives of different stakeholders, for (2) transmitting the strategy and aligning objectives, and used to (3) influence other organisations which represented hierarchically independent interest groups such as RTL, the council and customers by means of the multidirectional interactions mentioned above.

Network top management considered the BSC enabled them to compile many of the apparently disperse management elements into a single report, oriented at the main stakeholder groups thus enabling them to reduce their response time and improve the quality of the service. According to the management, the BSC would force employees to jointly consider the important operational measures in decision making and enabled them to see whether improvements in one area would be achieved at the expense of others.

A limitation of this study is that analysed the implementation of the tool but not the subsequent success in achieving the goals. Further longitudinal research could investigate whether this implementation produced the desired effects in the long run despite the identified flaws in the system (lack of incentive system and the missing indicator for one of the key success factor). Finally, the method chosen limits the statistical generalisability of the findings.

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