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# Chapter 6

# The Balanced Scorecard for a Museum as a Non-Profit Organisation

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A Balanced Scorecard (BSC) is becoming an increasingly popular tool in the Performance Management concept. In addition to profit-oriented enterprises, it is also increasingly used by local government units and non-profit organisations. The primary purpose of this chapter is presenting the idea of using a balanced record of achievements in a museum that carries out a specific mission in strategic terms and for which it is essential to obtain various sources of financing, including subsidies, targeted subsidies, funds from sponsors, and own revenues. In connection with the above, the thesis is that the BSC is significant support for implementing the museum's mission and financial stability. Kaplan and Norton prepared the most popular BSC. The other versions of this tool were not used in Polish museums. The chapter uses research methods such as literature studies, deduction, case studies, and inference.

## 6.1. The Concept of the Balanced Scorecard

The concept of the BSC appeared in France in the second decade of the last century. However, the literature usually indicates the American version in the late 1980s. The pioneers in this regard are Kaplan and Norton, who developed a tool for measuring the achievements and effectiveness of activities carried out in the

company. New versions of the BSC were created in the following years, including the German BSC, the Skandia Navigator, and the Performance Prism.

The BSC, developed by Kaplan and Norton, is based on measures grouped in four perspectives: financial, customer, internal processes and development (Kaplan & Norton, 2011). In this approach, the measures present the cause-and--effect relationships of individual activities through goals, measures, ways of achieving them, and target values that show the planned effectiveness, productivity or increase in the company's value. In this form, a company receives a strategy map supporting the achievement of strategic goals and, thus, the implementation of the mission. This map is essential to achieve ground-breaking results in applied solutions. Its main task is to harmonise the activities and priorities of employees with strategic goals (Kaplan, 2010, p. 18; Kaplan & Norton, 1992, 2004).

The strategy map connects the organisation's high-level goals, mission, and vision with meaningful and actionable steps every employee can take. Presented in a diagram, it describes how an economic unit creates value by combining strategic goals into transparent cause-and-effect relationships (Kaplan, 2010, p. 21).

From the financial perspective, measures determining the entity's success are presented, focusing mainly on creating a sustainable increase in its value. Financial measures are guidelines for positioning an organisation on the market and its economic security.

A value proposition for the customer's target segments appears from the customer's perspective. The company's success depends on them because meeting their needs can increase sales revenue, market share, etc.

The internal processes perspective focuses on strengthening processes that deliver customer value. In this perspective, measures related to the assessment of product improvements will translate into increased sales, product profitability, etc.

The perspective of growth and learning focuses on the innovativeness of the company's operations. The individual's future does not depend on it because only competitive, modern products give a competitive advantage.

Non-profit organisations and local government units, i.e., those that pursue shared goals, can use the BSC of Kaplan and Norton. This card allows for modifications according to the needs of the unit.

In addition to the United States, various variations of the BSC have also been prepared in other countries. These include:

- Tableau de Bord – French solution,
- Balanced Scorecard of Friedag and Schmidt – German solution,
- Navigator Skandia – Scandinavian solution,
- Performance Prism,
- EFQM Excellence Model (Kotłowska & Kowalak, 2016).

The French Scorecard by Lauzel and Cibert (1962) is considered the prototype of all scorecards. It contains indicators connect by cause-and-effect relationships. This charter is linked to the centres of responsibility and focuses on the key indicators of business unit success. It is created based on two processes that run in parallel. These are:

- the top-down process that starts with the creation of tables for the management, then based on them, for lower management centres, gradually moving to lower and lower levels,
- the bottom-up process, which starts with creating boards for the lowest level of responsibility; each makes its card, later in the board of the higher-level centre.

This system consists of three stages:
1) defining the mission and vision of the organisation (political dimension),
2) determining the critical success factors (strategic dimension),
3) identification and selection of measures (economic dimension).

The French Scorecard allows a company to examine both financial and non--financial metrics. It also makes it possible to present the links between them and determines the data selection method, documentation, and interpretation of results.

The German Scorecard by Friedag and Schmidt is based mainly on the structure of the card proposed by Kaplan and Norton. Their solution has additional perspectives and abandoned balancing measures and goals. Also, they do not use the strategy map and propose matrixes of the strategic process framework. The implementation process is also different. It consists of the following six stages:

- defining strategic goals, mission, and vision,
- developing the strategic framework,
- collecting ideas and filling the strategic framework with concrete actions,
- grouping activities according to specific strategic projects and budgeting,
- determining the scopes of responsibility and linking them to the incentive system,
- organising the learning process (Friedag, Schmidt, Lewandowska, & Likierski, 2004, p. 17).

In addition to the four perspectives from the BSC by Kaplan and Norton, the authors proposed the implementation of optional views, such as suppliers, shareholders, public, communication, implementation, and organisation. They also indicate the implementation of additional perspectives, such as competition, cooperation, concern, performance, internet, innovation, and offices. They see the application of their BSC in two areas: reporting and management, presented in Table 6.1.

**Table 6.1.** Reporting and management areas of the BSC

| Criterion | Reported Scorecard | Management scorecard |
|---|---|---|
| Purpose of use | Needs relating to the proper allocation of resources and communication of achievements | Needs related to business management, strategy implementation and development |
| Orientation | Goals and measures of achieving these goals | Activities that are performed by employees |
| Areas of application | Utilising the organisation's reporting potential | Development of the organisation's strategic potential |
| Recipients of information | External stakeholders (investors, lenders, shareholders) | Managers and employees |

Source: (Friedag et al., 2004).

The reporting scorecard uses to report performance. The scope of its use is narrower than that of the management card, as is the range of information it provides. Not all should communicate to a broad audience. The management scorecard is strategic and oriented towards activities to serve the strategy's development and implementation.

Another performance measurement system, similar to the BSC, was developed in the mid-1990s by Edvinsson and others at Skandia, a Swedish company. This concept is called Skandia Navigator and mainly focuses on measuring intangible assets, especially intellectual capital. This system forms a house in which the company's strategy refers to the past, present, and future (Figure 6.1).

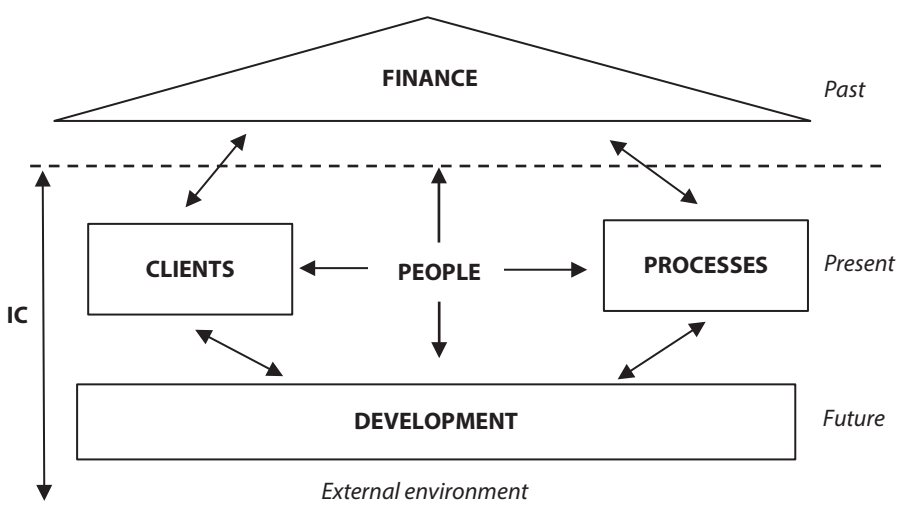


**Figure 6.1.** Skandia Navigator

Source: (Edvinsson & Malone, 2001, p. 56).

The tool consists of five areas of focus:

- financial which reflects the organisation's past performance,
- client, related to current achievements,
- processes concerning the future,
- renewal and development,
- human, related to the present, which is at the centre, is the heart and soul of the enterprise (Edvinsson & Malone, 2001, p. 21).

Skandia Navigator was created from the need to provide important information that could not be found in traditional financial statements, which concerned primarily intangible assets. They make a complete assessment of the company's achievements possible. The three main tasks to which this concept are the following:

- creating a set of measures that combine into appropriate categories that make a coherent image of the organisation, which is to enable the indication of its position, directions, and speed,
- enabling the processing of all data to create a set of meta-indicators that serve to quickly analyse the strength of the organisation's intellectual capital and facilitate its comparison with other units,
- supplementing the financial statements with necessary information concerning the entity's functioning and enabling external stakeholders to evaluate it more fully.

The last interesting solution is Performance Prism, created in the late 90s. Neely, Adams, and Kennerley (2002) developed their new model in response to emerging criticism of the traditional BSC, raising the issue of the rigidity of perspectives and stakeholders. Performance prism introduces a revolutionary approach to management. Namely, it first identifies critical stakeholders and then formulates a strategy to consider their needs and strive to create value for them in the next step. There are five fundamental perspectives in this performance measurement method:

- Stakeholders satisfaction: Who are the key stakeholders, and what do they want and need?
- Stakeholders contribution: What contributions do we require from our key stakeholders?
- Strategies: What strategies do we have to put in place to satisfy these two sets of wants and needs?
- Processes: What critical processes do we require to execute these strategies?
- Capabilities: What capabilities do we need to operate and enhance these processes?

Users should select appropriate quantitative and qualitative measures for each perspective. The practical application of the performance prism is a complex process because each stakeholder group assesses through the prism of all five perspectives using many different measures (Neely et al., 2002, p. 180).

The popular EFQM model, developed by the European Federation of Quality Management, is also used to measure performance. The model uses the assumptions of Total Quality Management. The company uses it to assess the company and determine the degree of maturity of the quality management system and areas for improvement. The EFQM model defines excellent organisations as striving to satisfy all stakeholders. It is difficult to achieve in the modern world due to rapid technological development, global competition, and changes in the social and economic environment (Michalak, 2008, p. 122). It consists of nine following assessment areas:

1) leadership,
2) strategy,
3) people,
4) partnership and resources,
5) processes, products and services,
6) customers results,
7) people results,
8) society results,
9) business results.

Each of these criteria has many sub-criteria, posing questions that need to be answered during the analysis (Brajer-Marczak, 2015, p. 61).

## 6.2. Performance Measurement in Non-Profit Organisation

The non-profit sector has undergone profound changes in recent years. The number of organisations is growing, and financial support from society and enterprises is increasing (Sargeant, 2004, pp. 22, 23). Between 1990 and 1995, the sector grew by an average of 24% in major OECD countries, like the United States, France, Germany, the Netherlands, Belgium and Japan (Anheier & Kendall, 2005, p. 1). The scope of activities of this type of unit is also expanding, and they increasingly affect the lives of people worldwide, including Poland. However, the experiences in Poland are not very extensive. Changes influence the development of non-profit organisations in economic conditions and societal expectations. The state's approach is also changing, which in 2023 increased the possibility of transferring part of our taxes from 1% to 1.5% to public benefit organisations. The number of taxpayers moving this write-off is growing year by year.

In Poland, there is no legal definition of non-profit organisations which are also known as third-sector organisations, non-governmental organisations, non-profit organisations, NGOs, civic organisations, and public utility organisations. Drucker (1997) stated that non-profit organisations are complementary to for-profit entities. It means that these organisations are not businesses, but it does

not mean that they are non-governmental organisations (Courtney, 2002, p. 46). In Poland, non-governmental organisations are governed by the Act on public benefit activities and volunteer work (Ustawa z dnia 24 kwietnia 2003), the Law on associations (Ustawa z dnia 7 kwietnia 1989), and the Act on foundations (Ustawa z dnia 6 kwietnia 1984).

For the study, a definition is the following: a non-profit organisation is an entity that, thanks to the collection and redistribution of resources, and thus the provision of goods and services, serves to improve the general standard of living and not to generate profits or other benefits that it does not share among shareholders or members. However, these organisations may employ staff and engage in profit-generating activities that may further their mission. Their funding, even partly, comes from taxes, donations, and part or all of their services are distributed based on the needs of society, not on the effective demand for them.

In the literature, there are various classifications of non-profit organisations. The United States NTEE (National Taxonomy of Exempt Entities) distinguishes entities exempt from income tax. Another type, ICNPO (International Classification of Non-Profit Organizations), concerns the international division of non-profit organisations and includes the following 12 categories:

- culture and recreation,
- education and research,
- health protection,
- social services,
- environment,
- housing construction and housing management,
- ombudsmen and politics,
- philanthropy and promotion of volunteering,
- international activity,
- religion,
- business, associations, and trade unions,
- other not specified elsewhere.

Considering the strategy map and the related BSC, it should be noted that the value creation model in non-profit organisations is similar to the model for the private sector. The mission and vision that set strategic goals are different. Some organisations pursue other purposes, and profit does not measure their success. Non-profit organisations are assessed in terms of their impact on society, i.e., a specific group of clients, such as voters, people using their services, and stakeholders cooperating with them (Katsioloudes, 2006, pp. 249, 250).

Zimmerman (2009, p. 11) proposes non-profit organisations expand four measurement perspectives of BSC into six categories:

- revenues and funding,
- resource allocation (including budgets),

- product and service recipients,
- donors and board members,
- internal operations,
- staff development.

## 6.3. Balanced Scorecards in Museums

In Poland, the activity of museums regulates by the Act on museums (Ustawa z dnia 21 listopada 1996). It defines a museum as a non-profit organisation. The objectives of this unit are:

- permanent protection and collection of the cultural and natural heritage of humanity, both tangible and intangible,
- dissemination of information about the values of the collected collections and their content,
- popularising the fundamental values of history, science, and Polish and world culture,
- shaping cognitive and aesthetic sensitivity,
- sharing the collected collections.

These goals are achieved through activities such as:

- collecting exhibits specified in the statute,
- scientific study and cataloguing of the collected collections,
- storing the collections in conditions that ensure the safety and proper preservation of monuments, as well as keeping them while maintaining their availability for scientific purposes,
- securing and maintaining monuments, as well as, if possible, securing immovable archaeological monuments and other immovable objects of material culture and nature,
- organising exhibitions,
- organising research and scientific expeditions,
- acting for scientific purposes,
- supporting and conducting artistic and cultural activities,
- making collections available for scientific and educational purposes,
- ensuring appropriate conditions for visiting and using the collections, as well as the collected information,
- conducting publishing activities.

Each state and local government museum has a museum council of 5–15 people. The term of office of its members is four years. They supervise the fulfilment of the museum's obligations towards the collections and the public, evaluate the institution's activities based on the annual report and give opinions on its annual activity plan. State or local government bodies appoint members.

To confirm the high level of substantive activity and the importance of the collections and to record the institutions that meet these conditions, they register into the State Register of Museums. Such institutions are called registered museums. They are under special protection and financial assistance from the state.

The main source of information on the activities of museums is their statutes issued by order of the Minister of Culture and National Heritage, which include:

- the scope of the museum's activities and the type of collections collected,
- supervisory authorities and the management body and the manner of their appointment,
- information related to the organisation of the museum,
- advisory bodies,
- information on the financial management of the museum.

According to information for 2021 published by the Central Statistical Office, 939 museums and museum branches operate in Poland. About 25.3 million people visited it. At that time, they presented 2.5 thousand permanent exhibitions and organised 3.6 thousand temporary exhibitions (Główny Urząd Statystyczny [GUS], 2022).

Reasons, why museums should use the BSC are:

- better identification of performance measures related to the achievement of the museum's goals – the chart can help the board select the best ratios and understand the relationship between them,
- demonstrating responsibility and communicating the value of the museum – the card can help in better communication with funders and other stakeholders, presenting a balanced view of the organisation and its impact on the local community,
- focus staff on achieving goals – the BSC can be a management tool for museum staff to measure their performance concerning how effectively the museum implements its mission and strategic priorities.

A fundamental decision for a museum is to define what results the museum needs to achieve to be considered successful. Given the number and variety of goals these institutions pursue, we can conclude that no single Key Success Factor (KSF) and related key performance measure exists. The activities of museums are different (archaeology, art, history, photography, etc.), which affects the forms of the offer prepared each year for visitors. Weil (2005) defined four key pillars which contribute to the success of the museum: target, resources, effectiveness, and results.

Weil also identified four dimensions of a successful museum. These are:

- ability to formulate a clear goal,
- ability to gather the resources necessary to achieve this goal,
- having the skills needed to spend resources to create and present public programs that achieve the goal (effectiveness),

- managerial skills necessary to effectively create and present these public programs (efficiency).

Effectiveness indicates the degree to which a museum can achieve its objective. Efficiency measures the level of resources the museum has invested in the pursuit of effectiveness. According to Weil (2005), a successful museum can bring positive results to the societies it tries to serve. A positive effect is preserving the collections for future generations and positively impacting the communities in the museum's attempts to operate with its programs (Weil, 2005, p. 33).

Worldwide museums that use the BSC include the Benaki Museum in Athens, The British Museum in London, and the Tate Gallery chain. At the Benaki Museum in Athens, it applies the following perspectives: artistic contribution, public benefit, growth and development, and financial and supervision (Zorloni, 2018). The British Museum uses the audience's perspective, development processes, finance, and investing in the future (British Museum, n.d.). The Tate Gallery (four art galleries) adopted the following perspectives: public and founders, internal processes, and growth and development (Villaespesa, 2015).

In Poland, the BSC uses such units as the Karkonosze Museum in Jelenia Góra, the Historical Museum of the City of Kraków, the Royal Łazienki Museum, and the Museum of Gdańsk. The Karkonosze Museum in Jelenia Góra has assigned an individual BSC to strategic goals. These scorecards have four perspectives: development, customer/market, operations and procedures, infrastructure, competencies, and organisational culture. These perspectives connect to the mission and vision formulated for the museum. The strategy describes four possible solutions:

A – infrastructure and marketing, collections and science,
B – qualitative and relational,
C – marketing and relational,
D – internal development.

They are assessed in terms of attractiveness, necessary expenditures, and the scale of organisational changes and assigned to individual sub-goals. In addition, following the guidelines of Kaplan and Norton, each goal is set by a person responsible for its implementation.

The Historical Museum of the City of Kraków has also implemented the BSC. The museum changed the strategy twice. In the first document, the BSC does not appear. The museum described only strategic goals, operational goals, and tasks to perform, and responsible persons were assigned (Muzeum Narodowe w Krakowie [MNK], n.d.). The museum prepared a SWOT analysis and developed a schedule for implementing individual changes. In 2012, the museum updated the strategy with a BSC, which consists of the following perspectives:

- owner – Kraków City Council, Mayor of the City, and Kraków City Hall (Department of Culture and National Heritage),

- client – visitors and guests,
- internal processes – organisational structure, organisational culture, regulations, processes, procedures, internal regulations of the museum, etc.,
- knowledge and development – current, former, and potential employees, intellectual capital management, knowledge, and other information resources.

Each perspective has strategic objectives, with quantitative goals and persons responsible for implementation assigned. Users select the measures with planned values for the purposes. Strategic projects and processes have also been identified (Muzeum Historyczne Miasta Krakowa [MHK], 2011-2012). The strategy for 2017–2021 defines a new vision and mission museum. The strategy for 2017–2021 defines a new vision and mission of the museum, which indicate the values that the organisation follows to fulfil. The museum has also carried out a SWOT analysis with elements of the PESTEL analysis, thanks to which the strategy was determined and expansion plans were outlined. The BSC outlook has not changed. The museum changed the strategic and sub-goals. It implemented a new approach to all goals to realise projects assigned to coordinating teams. The museum also changed the process of implementing the strategy. It set the synthetic measures to assess the degree of its implementation, which include:

- frequency,
- income structure,
- degree of satisfaction with the offer,
- degree of employee satisfaction,
- museum brand value.

The strategic objective of 'acquiring new sources of financing' was applied in the ownership perspective. It is important because only about 50% of revenues came from subsidies. The rest comes from ticket sales. Another goal of the 'museum with a balanced budget' is in the perspective of internal processes.

The museum that also uses the BSC is the Royal Łazienki Museum. The development of a long-term strategy began in mid-2010. It has been based on the mission, vision, and action programs. As part of the BSC, goals, measures, and key programs enabling the achievement of objectives were established. The museum developed a map of the museum's strategy which describes the organisation's sustainable development strategy (Ciszewska-Mlinarič & Obłój, 2017). There are four perspectives in the BSC:

- recipient,
- internal processes,
- science and development,
- financial.

The recipient's perspective is the most important for the museum due to its cultural mission. The financial perspective is placed at the bottom because it is not the most important for the museum. The financial resources are only to secure

the stable development of the institution. Activities in this perspective include increasing own funds, obtaining other sources of financing (except subsidies), and cost optimisation.

The key measures used by the museum in the BSC include (Zielniewicz, 2015):

- visits to the gardens (measured by the number of people),
- online museum community (measured by the number of users),
- museum in the media (measured by the number of publications in the press, internet, a television),
- subsidy (PLN),
- special-purpose subsidy from the Ministry of Culture and National Heritage (PLN),
- patrons of the museum (PLN),
- own revenues (PLN),
- the ratio of own revenues and funds from patrons to the specific subsidy (%).

From 2010 to 2015, sales revenues, the number of internet views, and the number of visits to the Gardens grew. Another success is the increased funds obtained from patrons, which, together with internal revenues, amount to 30% of the subsidy. Total funding more than doubled.

The museum has undergone three stages of change:

- matching benchmarks of other museums – streamlining internal organisational processes and developing the offer,
- strengthening the position of a museum in Poland – cooperation with other museums and building the brand of the Four Museums of Royal Residences,
- international development and implementation of cooperation programs with partners from all around the world.

In 2015, the Museum in Łazienki Królewskie began to implement the strategy for 2015–2022, which consolidated areas related to strategic development for 2011–2014.

The program activity 'From a local brand to a European brand' included the following strategies so far:

- disseminating knowledge and raising service standards,
- strengthening identity and prestige,
- maintaining and developing resources.

The organisational activity of 'Modern Museum' integrates the following strategies:

- people and innovation (efficient organisation).
- providing financial resources for stable growth.

Directions of action connect to the new areas, which assume an increase in own revenues to 30% of the subsidy and energy self-sufficiency of the museum until 2025.

The Museum of Gdańsk, formerly the Historical Museum of the City of Gdańsk, has developed its strategy for 2016–2018. The museum examined the surroundings using a SWOT analysis, preparing the assumptions. It also chooses the competitive strategy as a strategy. The next step was to create the BSC related to the museum's mission. The BSC consisted of four perspectives:

- owner,
- customer,
- operational (internal processes),
- knowledge and development.

Financial goals there are in the owner's perspective. Attributed to her:

- increase in revenues, including total revenues, own revenues, funds obtained from sponsors, funds from non-subsidy sources,
- development of educational activity (revenue from museum lessons),
- increase in the value of harvested crops,
- development of conservation activities (increase in outlays).

All objectives have persons responsible for their implementation. Forecasts have individual measures for three years, together with a reporting system (Muzeum Historyczne Miasta Gdańska [MHMG], 2017b).

The BSC helped meet and even exceed the museum's financial goals. The Gdańsk Museum successfully implemented its strategy in the given years (MHMG, 2017a, 2018, 2019). In conclusion, other museums can also successfully introduce the BSC concept to their management model.

BSC is an essential tool to support the mission and strategy of a non-profit organisation. As in the classic chart of the accomplishments of enterprises, it is possible to distinguish perspectives related to the assessment of the unit's achievements, which can highlight measures supporting the implementation of the non-profit organisation's strategy. These measures should focus on this type of organisation and its activities and functions. A museum is a specific unit that provides specific services to society, so it requires adjusting the BSC to its needs. According to Nieplowicz (2017, p. 284), BSC can be successfully used to agree on a strategy and implement it effectively, as in companies with private capital.

## 6.4. Conclusions

According to the Act on museums (Ustawa z dnia 21 listopada 1996), these entities are non-profit organisations. Such institutions focus on fulfilling the mission of public utility. By popularising cultural life in a given environment, they act for the benefit of society. The available financial resources condition the fulfilment of the mission. Most come from subsidies, while the museum's management must work the rest out. Museums occasionally evaluate their achievements, as shown in the

case studies presented in this chapter, and do not link them to the assessment of strategy implementation and achieved goals. The BSC is, therefore, an excellent tool that can translate the strategy into the current goals pursued by the museum. None of the surveyed museums used a BSC other than that of Kaplan and Norton, which was adapted to the activities of non-profit organisations.

A severe limitation of using the BSC is the lack of qualified staff who would be able to implement and use this tool. Hiring such a person would increase the operating costs of the museum, which by definition, has limited financial resources. It should therefore assume that it will be implemented only by large, reputable museums that can count on a large number of visitors and which finance a significant part of their expenses from ticket sales.

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