

中文摘要

本研究的目的，旨在藉由平衡計分卡這套策略管理工具，建構公益社團的策略管理體系，設計一套有效且合適的組織績效指標，不但作為組織績效衡量的標準，並且用來當作組織發展的管理新思維。

本研究除探討人民團體的績效評鑑指標體系外，亦提出公益社團的業績關鍵指標體系。在公益社團績效衡量的總體面，建立實務上極具參考價值的指標；並從具體的個案分析中，深入瞭解公益社團如何使用平衡計分卡做為策略管理的工具。本研究舉「中華民國公益團體服務協會」個案為例，說明公益社團如何使用平衡計分卡作為策略管理工具，以及其策略核心組織如何將平衡計分卡整合至策略規劃流程之中。除介紹建立一套平衡計分卡途徑的步驟流程，並對公益團體服務協會試驗的經驗提出診斷，以為理論與實務驗證的寶貴經驗。

為建構公益社團組織的策略管理模型，除對策略管理的流程予以描述外，復引進系統理論的概念，將策略管理的過程予以系統化，包括：從組織構面的衡量，至策略的整合，再至策略的管理，以迄績效管理的連結，建構出一個環環相扣的策略管理體系，並經由回饋、分析和反省的流程來測試策略並調整策略，俾建立一個持續並雙向循環的策略學習，使成為一個持續不斷修正與進步的過程。

事實上，平衡計分卡這套近來管理學上重要發明，如能將之導入國內公益社團領域，為公民社會的發展奠立堅實的基礎，將是公共管理的重大發展。本研究在公益社團領域中可謂著其先鞭，寄望後續研究者能接力延續建立本土性研究，以建立具有解釋力及引導性的實地理論。

關鍵詞：非政府組織、非營利組織、策略管理、平衡計分卡

A Research on the Balanced Scorecard Applied to Non-Governmental Organizations
--Using the Federation of Non-Profit Associations as Case Study

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Abstract of Essay

The purpose of this research is to establish strategic management system of NGO (Non-Governmental Organizations). By adopting balanced scorecard this strategic management tool, we have designed a set of effective and appropriate organizational performance indicators. These indicators not only can use as a measure standard of organizational performance but also can serve a new management thinking of organizational development.

Besides researching on the performance indications system of profit organizations, this research also presents the key indicators system for NGO. This will help NGO come out an overall performance measurement system, and also provide reference values in real practice. From concrete cases analysis, we can understand in depth how NGO use balanced scorecard as the tool of strategic management. We give the example of “The Federation of Non-Profit Associations” as case study. By this case study, we provide explanations on NGO how to use balanced scorecard as the tool of strategic management and how to integrate the balanced scorecard into their processes of strategic planning. Besides introducing a set of process flow of balanced scorecard, we also present our diagnosis on experimental experiences of “The Federation of Non-Profit Associations” which can provide valuable reference in both theory and practice aspects for other NGOs.

When building up the strategic management model of NGO, we not only describe the process flow of strategic management but also implement the concept of system theory so can systemize the process of strategic management. The systemization includes: measurement from organizational aspect, strategy integration, strategy management and link with performance management. By performing the above systemization, we build up a closely linked strategic management system. By the process of feedback, analysis and reviewing, we test the strategy’s appropriateness and adjust the strategy, build up a continuous, duplex and cycling strategy learning. This kind of strategy learning is a continuously modifying and improving process.

Balanced scorecard is one of the greatest inventions in administration theory recently. We have the responsibility implement this theory into domestic NGO groups so that we can pave the solid foundation for a welfare society. This research is a first try on NGO field, and we expect that more scholars can relay this effort and keep researching on domestic organizations so that the explanatory and guiding local theory can be established.

Key Words: NGO (Non-Governmental Organization), NPO (Non-Profit Organization), Strategic Management, Balanced Scorecard