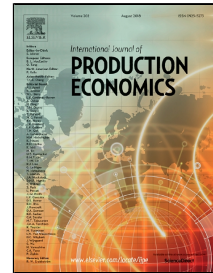


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A case study extension methodology for performance measurement diagnosis in nonprofit organizations

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Abstract

Nonprofit organizations (NPOs) differ from for-profit corporations when it comes to performance measurement. The purpose of this work is to describe a methodology composed of phases, processes, and activities that implements information extraction, organization and analysis as a tool to document case studies. The methodology considers three sources of information: semi-structured interviews, direct observations and documents, and uses qualitative and quantitative techniques to analyze and organize the results. This paper also presents a case study research protocol for gathering information that, together with the methodology, compose the tools for the information retrieval of performance measurement (PM) system characteristics in NPOs. An application case was conducted in a Brazilian foundation that offers services related to pension, retirement, and healthcare plans. The results provide an illustration of the current use of performance measures in NPOs and contribute to better understanding the characteristics of PM systems in this context.

Keywords: nonprofit organization, performance measurement, case study, protocol, method, extract information technique

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