

The Propositions of a Business Model for Non-profit Organizations: The Value Chain Theory

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Abstract: Non-profit organizations have played an essential role in both compensation of government policy and vacancy of public welfare provision. However, as social demands become diverse, to strengthen systematic management, non-profit organizations need to adopt corporate management mechanism internally whereas externally they need to compete with governmental and civic organizations out of the limited resources and budgets. Generally speaking, the nature of non-profit organization is between welfare-driven government and profit-driven business enterprises. Thus, how non-profit organizations play the role in creation of social value becomes extremely significant in a society. To consolidate its competitiveness, non-profit organizations need to constantly create social value. The aim of this study is to discuss the correlations and relationships of the four variables, Operation Strategy, Project Planning, Resource Link, and Performance Measurement, based on the construction of “Value Chain Theory.” The study includes four variables and five propositions. Proposition 1 suggests Operation Strategy has a positive impact on Performance Measurement. Proposition 2 suggests Operation Strategy has a positive impact on Project Planning. Proposition 3 suggests Project Planning has a positive impact on Performance Measurement., proposition 4 suggests Project Planning has a mediation effect between Operation Strategy and Performance Measurement. Finally, proposition 5 suggests resource link has a moderation effect between Project Planning and Performance Measurement in non-profit organizations. It is hoped that the results of this study can shed new lights on the enhancement of competitiveness of non-profit organizations and on the continuation in non-profit business development.

Keywords: Non-profit organization, Operation strategy, Project planning, Resource Link, Performance Measurement, Value chain Theory

I. INTRODUCTION

As the needs in society rapidly change, in addition to non-profit organizations such as government and other corporations, organizations promoting public welfare have become multi-functional and complicated in characteristics. For example, concepts such as social enterprise, social entrepreneurship and corporate social responsibility (CSR) will be challenging to the management of the traditional non-profit organizations.

The best policy is to enhance their ability and to make them competitive by identifying their goals and by infusing creative operation concepts into management such as theoretical and practical tools like Value Chain Theory (VCT) and Balanced Scorecard (BSC). Thus, it is of crucial significance for non-profit organizations to inspect the level of their corporate standards and create new value-added features of their own. The research studies on the infusion of corporate management into non-profit organizations have become multidimensional and ubiquitous, worth being investigated in this current study.

Based on Value Chain Theory (VCT), proposed by Porter & Millar (1985), value is not created in every single stage of value-added campaigns despite of involvement of various types of organization. In fact, few values are created in some unique value-added activities. The latter activities,

generating core values (missions), include three parts, which match the three specific links stated in VCT. These links in value-added procedures are operation strategy, project planning, including short-term, medium, and long-term plan, resource link, and performance measurement. This is consistent with the “Structure-procedure-Result” model, proposed by Donabedian (1980) in that the quality of service in an organization can be enhanced by analysis of its service structure, service procedure, and service result.

To sum up, the purpose of this study is to examine the position and the direction of non-profit organizations based on the previous relevant literature reviews to discover the cause-and-effect relationship among operation strategy, project planning, resource link, and performance measurement in the hope of obtaining a niche point to assist non-profit organizations to overcome the competitive market nowadays and to acquire the limited government budgets and resources.

It is vital for policy makers of non-profit organizations to frequently consider how to cope with the constant changes of environment, to conceive appropriate management strategies for long-term development, and to achieve the best quality in service and performance evaluation by internal and exterior management mechanisms. These three tasks as criteria for performance evaluation in non-profit organizations play an important role in sustainable development.

Thus, the purpose of this study is to determine the most crucial element and the best route for non-profit operation by examining the cause-and-effect relationship among operation strategy, project planning, resource link, and performance measurement and by comparing the Correlational Hypothesis in previous research structures with the practical operation.

The result of this study is significant in that it helps construct a mechanism more suitable for hands-on operation in future evaluation research on non-profit organization and that it offers a model for self-evaluation for policy makers to examine operation and to specify criteria for internal evaluation.

II. LITERATURE REVIEWS

Tai (2012) advised that macro view of management strategy include from top to bottom management concepts (e. g., missions, visions, crucial value), operation strategy (e.g., corporate direction), operation tactics (e.g., integration of the concepts mentioned above) and that strategy should be implemented from high to low levels, corporate strategy, business strategy, and functional strategy.

In other words, from a practical perspective, non-profit organizations can plan and create their value and development by means of inspecting their unique positions, achieving their goals, strengthening crucial value of their missions, and systematic and strategic planning and implementing.

To begin with the definitions of non-profit organization and incorporated organizations and their operation strategy are provided as followings:

1. Definitions of non-profit organizations and incorporated organizations

Salamon and Anheier (1992b) pinpoint the characteristics of non-profit organizations consist of six features: official organizations, private nature, non-distributable profit, complete self-management, willing involvement of volunteers, and public-welfare feature.

Hsiao (1998) proposes non-profit organizations be divided into two specific categories: Incorporated organizations and Financial Corporates. The former type, based on a group of people, grouped as an association or an organization, is also called non-governmental organizations (NGOs.) The latter, based on an amount of valuable property and finance, is also called foundations.

To clarify the relevant terms, the sole difference between non-profit organizations and corporations lies in the revenue shares of organizations. Revenue shares are distributed to owners or stakeholders in private corporations. On the other hand, revenue shares are not distributed in non-profit

organizations based on the legal or moral constraints. Specifically, an non-profit organization is a juridical person, a non-human legal entity, an entity that is not a single natural person but is authorized by law with duties and rights and is considered as a legal person and as having a distinct identity. It can file or accept lawsuits.

This includes any incorporated organizations including corporations, government agencies, and NGOs. In fact Non-governmental organizations are recognized as the most popular type of legal persons among these categories as Table 1 shows.

Table 1 Typical categories and Laws of Juridical person

| Legal entity | Type of law | Typical category |
|--|--------------|--|
| Public legal entity | Public laws | Nation |
| | | Public legal organization based on people |
| | | Public legal organization based on finance |
| | | Public architecture organization Independent administrative institution |
| Private legal entity | Private laws | Incorporated organizations (based on a group of people) |
| | | 1. Profits: company, corporation |
| | | 2. Non-profits: Middle legal entity (School association, Clan association), Charitable trust |
| | | Financial corporate (based on an amount of valuable property and finance) |
| | | 1. Foundation |
| | | 2. Religious group |
| 3. Special groups: Private hospitals, private schools and others | | |

Source: this study.

2. Operation Strategy

It is essential that non-profit organizations have a series of strategies to accommodate their missions in order to achieve their goals and targets on human affairs or public welfares. Thus, strategy plays an extremely important role in business management and strategy. Table 2 demonstrates definitions and dimensions of strategy according to different previous research studies.

Table 2 Definitions and Dimensions of Strategy

| Source | Definition of strategy and Clarification of dimensions |
|-----------------------------|---|
| Chandler (1962) | Strategy is defined as conceived long-term goals by the corporate, as well as targeted chosen actions and necessary allocated resources. |
| Andrews (1965) | Strategy is the means and ends of the pattern. It is primary policy and planning which inform the present and the future business and corporate type. |
| Ansoff (1965) | Strategy is an organized campaign and business product. Strategy has played a role of connection between markets, serving a purpose of explanation on the present and future operation of the corporate. |
| Hofer & Schendel (1978) | Strategy is a fundamental pattern which resource allocations and interactive activities in the environments are operated in a body in which the corporate attempts to achieve its goals |
| Thomas & Venkatraman (1988) | Strategy is an organized activity and idea, which match its target with its mission effectively in an environment where its operation can suit its market. In other words, strategies, being the most fundamental tool for performance measurement, are used for organizations to achieve their goals |
| Jauch & Glueck (1988) | Consistent and integral planning, strategy relates corporate advantages to challenging environment and ensure goal achievements. |
| Cameron & Quinn (2005) | Strategy is well-planned arrangement, which integrate organization's missions, policies and activity priorities. |
| Chang (2005) | Strategy is how organizations differentiate it from environment and how organizations take actions in order to undertake the challenge. The concept of strategy contains the purpose, the means and its relationship. |

Source: this study.

Based on the definitions provided above, it is identified that the characteristics of operation strategy include long-term goals, project selection, resource allocation, modelization, market orientation, environment interaction, mission-oriented goals, coordination and integration, advanced solutions, secondary goals, and so forth.

3. Project Planning

In order to achieve its goals, it is essential for non-profit organizations to adopt brand-new and systematic management approach under the pressure of complicated and various environments. To make management effective, it is important to enhance the ability of project planning.

Hu et. al. (2011) proposed that project planning is the integration of management knowledge, techniques, tools and general technology and the application of implementation to practical projects. The essence of project planning involves (1) needs analysis of both parties, (2) project planning and execution, taking care of the needs, public concerns, and expectations of relevant stakeholders, (3) constraints on fair competition, including scope, schedule, budget, quality, resources, and risks. In a similar vein, project planning is the solutions and procedures to successfully and effectively carry out a project. What concerns project planning is how to achieve organizations' goals, including the achievement and satisfaction of punctuality, quality, quantity and budget, as Table 3 explains.

Table 3 Definitions and Dimensions of Project Planning

| Content of project planning | Definitions and Dimensions |
|-----------------------------|--|
| Project Scope | To carry out its goals, non-profit organizations take control of project contents and procedures, including delimitation of project scope, designing of project scope, and adjustment of project scope. |
| Project Time | To ensure tasks and assignments in project can be done on time, including priorities of tasks, time evaluation, arrangement of schedules, and time management. |
| Project Cost | To make sure actual expense in project cannot exceed budget, including allocation of resources, making cost and expense budgets, and budget control. |
| Project Quality | To ensure achievement or result can satisfy customers' needs, including quality planning, quality control, and quality guarantee. |
| Project Human Resources | To ensure staff skills and capacities be fully used and ambitions be developed in project execution, including organization team planning, team construction, staff selection, and specific project team creation. |
| Project Communication | To ensure reasonable collection of project information and to ensure effective communication of project message, including communication planning, message transmission, and project progress report. |
| Project Risk Management | To handle unspecified risks in project planning, risk management is essential, including identification of risks, evaluation of risks, relevant regulations and policy making, control of risks |
| Project Purchasing | To obtain resources or services needed in the execution of projects from institutions other than its own organization, including purchasing planning, purchasing and acquiring, resources selection, and management of purchasing contracts. |
| Project Integration | To ensure coordination and integration of tasks in project can be carried out efficiently in project management process or task procedures, including formulation of project integration, execution of project integration, and control of project variations. |

Source: this study.

To sum up, dimensions of project planning include scope, time, cost quality, human resources, communication, risk management, purchasing, and integration. Enterprise Resource Planning (ERP), one of the most popular, systematic, professional management tool for strategy making communication between executive administrators and staff. ERP, proposed by Gartner Group Incorporated in 1990, was recognized an information system for software application, including six crucial sections, engineering data management, production management, project management, customer service management, materials management, financial management (Jacobs, 2007). This has been applied in project planning and resource integration in social enterprises for many years and has been adopted by management of non-profit organizations.

Seetoo (1999) thinks that CORPS model should be adopted and applied in a successfully non-profit organization. They are, P for human resource, R for financial and material resources, O for systematic organization, S for services for creation of values, C for services offered to a specific group of people. Seetoo thinks that keys to successful management of non-profit organization should have higher levels of missions and social acceptance, cost controls and operation efficiency, finance, material and people resources, satisfactions and operations among C, P, and R, balance among COPRS, and finally, interaction of C, P, and R and their aggregation to organizations. Next, based on this model, the final phase, performance measurement, can follow systematically.

4. Resource Link

Understanding of environments and resources of a society is important especially for non-profit organizations due to their mission of solving social problems. Thus, non-profit organizations should take into accounts the development of society and the situation of fund raising and resourcing to check thoroughly for their completion of each assignment no matter what projects they are undertaking. It is of tremendous significance to discuss how to acquire governmental and societal resources. Thomas (2007) discovered that most non-profit organizations felt that mission drift was observed in charitable organizations when entrusted by government, alternatively focusing on revenue creation rather than implementation of social obligation. Therefore, the purpose of this study aims to investigate whether non-profit organizations' resource link has a positive effect on project planning and performance measurement when acquiring resources from government and other associations. Thus, it is essential to know the working modes between government and non-profit organizations. Wei (2015) mentioned 4C model in his discussion of interaction between non-profit organizations and government and categorized this activity into four parts depending on non-profit organizations' mission and operation strategy: Cooperation, Confrontation, Complementarity, and Co-optation (Najam, 2000; Guan, 2003). Young (2000) and Guan (2003) categorized the interactive activity between non-profit organizations and government from organizational behaviour perspective into three kinds of models: Supplement, Complementary, and Counter-balance.

Since human resource and time are limited and since some projects are experimental, government might be constrained to carry out tasks and projects. Thus, outsourcing, one of the most popular delegating transfers by governments, is to entrust non-profit organizations to undertake projects. Previous research found that outsourcing management is composed of a series of activities involving information exchange and transmission (Mani, Barua, & Whinston, 2010). Salamon and Anheier (1997) called non-profit organizations partners in public services when they are entrusted by government to undertake public services.

Hsieh et. al. (2012) concluded that corporate resources and information technology resources have a positive effect on corporate outsourcing. Especially when corporate needs are indefinite, corporate resources and information technology resources have a moderation effect on corporate outsourcing.

5. Performance Measurement

The last but not the least phase is for organization leaders or project managers to return to inspect service performance right after project planning. The most popular tools for performance management in non-profit organizations are PDCA, MBO, and BSC, which are explained in the followings:

(1) PDCA: Plan-Do-Check-Act cycle (PDCA cycle)

Plan-Do-Check-Act cycle, called PDCA cycle or Deming cycle, a constantly changing model, involves constant improvement and continuous learning in these four stages repeatedly, namely, planning, doing, checking, and acting in order to uninterruptedly follow performance (Moen & Norman, 2006).

(2) MBO: Management by objective (MBO)

In non-profit organizations, specific goals are their missions and assignments. Without specific goals, tasks are not emphasized and not carried out. Thus, an excellent organization executive should manage staff by means of analysis of goals. Administrators of the highest rank should at first specify organization goals, next analyze goals and missions effectively, and transfer these goals to each individual staff. Finally, administrators will evaluate, praise, or punish staff's performances according to their achievement of their goals (Drucker, 1954).

(3) BSC: Balanced Scorecard (BSC)

Balanced Scorecard (BSC) is a pioneering tool to evaluate staff's performance. Balanced Scorecard can transform the designated objectives into concrete balanced indices for performance evaluation. The evaluation and examination of BSC allow managers to check project procedure for further evaluation. This is a vital stage and a fundamental step towards successful accomplishment of organization goals. BSC defies the traditional methods of evaluation, which focused on the financial management; however, it could not estimate prospective investment.

Therefore, it is important for non-profit organizations to gain powers to develop continuously by putting more efforts in customers, suppliers, staff, organization procedure, technology and evolution. In other words, performance self-evaluation should be taken from four perspectives; innovation and learning, sales procedure, customers, and finance (Kaplan & Norton, 1996).

To sum up, being the last phase of organization operation, performance evaluation takes and needs to borrow many quantitative tools to monitor staff how to work effective and how to give the best service. Thus, performance measurement can enhance satisfaction of internal and external customers.

III. Chain value and research propositions

1. Value Chain Theory

Porter and Millar (1985) suggested that internal and external corporate value was divided into two categories: primary activities and support activities. The former includes activities relating to inbound logistics, operations, outbound logistics, marketing and sales, and after-sale service whereas the latter contains activities relating to firm infrastructure, human resource management, technology development, and procurement. The value chain model of the incorporated organization consists of both primary and support activities as Figure 1 demonstrates.

Wu (2000) thinks under this competitive world it is necessary to emphasize cost and scope of company's value chain and to familiarize the core competency of corporation to gain the advantages of market. Thus, to gain and to consolidate corporations' advantages in market competition, it is important to cultivate self-value competencies and to pay attention to allocation of resources by means of value chain analysis.

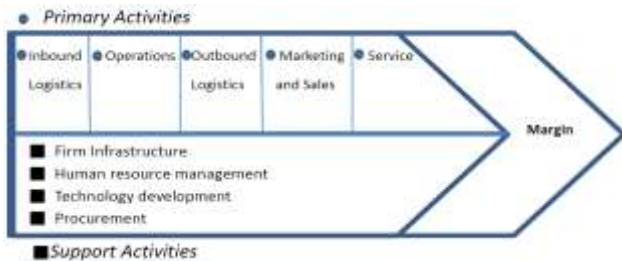


Figure 1 Value Chain Theory (Porter & Miller, 1985)

Source: Michael Porter's Value Chain Theory and this Study

2. Propositions

The purpose of this study aims to analyse relationship and interaction among operation strategy, project planning, resource link, and performance measurement of non-profit organization by means of value chain theory, on which the propositions suggested in this study are based (Porter & Millar, 1985). Thus, four variables proposed in this study are shown in Table 4. In fact, targeting non-profit organizations in Taiwan, Chiu (2010) investigated the manipulations of variables and dimensions as Table 4 demonstrates:

Table 4 Crucial Variables Influencing Operations of Non-profit Organizations

| Variable | Operation Strategy | Project Planning | Resource Link | Performance Measurement |
|-----------|---|--|--|--|
| | Independent variable | Mediate variable | Moderation variable | dependent variable |
| | <ul style="list-style-type: none"> Monitoring resources Staff's capabilities Fund raisings Organization structure | <ul style="list-style-type: none"> Internal management mechanism Relationship of trust | <ul style="list-style-type: none"> The extent of integration of organization structures The results of cooperation and integration | <ul style="list-style-type: none"> General administrative efficiency Innovation and interaction efficiency Maintenance of external relationship Confidence building Professional service and efficiency |
| Dimension | <ul style="list-style-type: none"> Human resource development Goal achievement Leadership Support and authorization | | | |

Source : Chiu (2010) and this study

Based on these previous studies mentioned above, the issues and order covered were the four variables: operation strategy, project planning, resource link, and performance measurement. In addition to that, Lee (1996) stated that non-profit organizations should integrate all value-added activities equipped with systematic beliefs to create the best value. It is proven that there is a definite relation among system culture, strategic leadership, knowledge management,

information technology, and performance measurement (Chih, et. al., 2009; Chen, & Kuo, 2004).

Previous studies have demonstrated that project planning is not only beneficial to management but also supportive to operational efficiency. To begin with, Clarke and Turner (2004) and Yli-Renko et. al. (2001) agreed that knowledge management is irreplaceable and instrumental to organization operation (Mentzer, Flint, & Hult, 2001). In addition, McAfee (2002) agreed that information and technology management belonging to project planning can definitely enhance efficiency. Likewise, Sohal et. al. (2001) emphasized that research and development of information technology can be instrumental to creative and competitive capacities of organizations. Furthermore, Jen and Lo (2009) stressed that the contribution of finance and source of human resources is also highly related to performance efficiency. In addition, Liu et. al. (2011) found that higher administrators' supports of operation strategy variable are highly correlated to performance efficiency of project planning variable.

Wang and Lai (2008) stated that development and management of knowledge of project planning variable is highly correlated to performance measurement variable.

Chiu and Yang (2015) demonstrated that ERP, resource planning in organizations of the project planning variable is highly correlated to performance measurement. Thus, based on the findings of previous studies, there are correlations among operation strategy, project planning, resource link, and performance measurement. Therefore, Proposition 1, Proposition 2, and Proposition 3 are suggested in this study as follows:

Proposition 1:

Operation Strategy has a positive effect on Performance Measurement in non-profit organizations.

Proposition 2:

Operation Strategy has a positive effect on Project Planning in non-profit organizations.

Proposition 3:

Project Planning has a positive effect on Performance Measurement in non-profit organizations.

Furthermore, Li and Zhou (2010) state that operation strategy has a positive effect on market-oriented performance measurement by concluding that non-profit organizations can establish the competitive advantages and enhance service performance by means of market-oriented investigations.

Chen (2009) concluded that if staff and administrators are consistent in value, the consistency will have a positive effect on relation quality (e.g., the qualities of staff abilities and administrators' leadership abilities). In turn, this will lead to a positive effect on performance measurement. In a similar vein, relation quality serves as a positive mediation

effect between operation strategy and performance measurement.

Mckim and Hughes (2000) conclude that increasing new customers, keeping old customers, upgrading customers' services are evaluation indicators for efficiency of customers' relation. In other words, relation management of customer groups of the project planning variable is also a mediation variable between operation strategy variable and performance measurement variable (Chen et. al., 2015).

Based on the findings of previous research, Proposition 4 and Proposition 5 are generated as can be seen as followings:

Proposition 4:

Project Planning has a mediation effect between Operation Strategy and Performance Measurement in non-profit organizations.

Proposition 5:

Resource link has a moderation effect between Project Planning and Performance Measurement in non-profit organizations.

Based on the proposition mentioned above, the structure of the study is illustrated as can be seen in Figure 2:

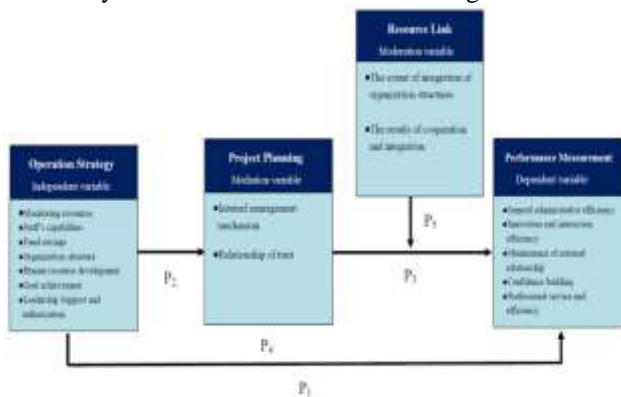


Figure 2 Structure of the current study

IV. CONCLUSION AND SUGGESTIONS

Since a management-oriented issue has become the key to a successful operation of non-profit organizations recently, it is hard to choose the best policy because of various emphases of different theories.

To recognise the competitive crucial advantages, the purpose of this study aims to analyse relationship and interaction among operation strategy, project planning, resource link, and performance measurement of non-profit organization by means of VCT (Porter & Miller, 1985).

The characteristics of non-profit organizations are organized, private, profit non-distributable, self-governing, voluntary, and public-welfare (Salamon & Anheier, 1997). In the value-added creation process, to begin with, it is of vital importance for non-profit organization to devise operation strategy suitable for their corporate culture and

proper for the various adjustment of the competitive market. Next, the systematic arrangement of project planning is to allocate and integrate the different resources. The final, but not the least, phase of management is to measure performance by means of integration and compensation of various skills and knowledge to transform and to achieve the best organization world wide, beneficial to gain a competitive advantage in the market.

Practically speaking, unlike private enterprises, non-profit organizations' purpose is not to make profit. Quite on the contrary, for the creation of value-added social benefits, non-profit organizations need to constantly enhance concept of high-quality evaluation and to improve as time changes.

Brown (1996) proposed eight effective characteristics of criteria for performance measurement. 1. Criteria items should be concise. 2. What performance measurement assesses should match organization's strategies. 3. Measurement criteria should include the past, the present, and the future. 4. The design of measurement criteria should be based on customers, stakeholders, and other relevant beneficiaries. 5. Performance measurement should start from the executive level to the entry level to ensure the consistency in performance measurement. 6. Several criteria items should be integrated into one in order to ensure a better and more complete measurement. 7. Performance measure should be adjustable and flexible according to the changes of organization and environment. 8. Performance measure should match the aims and the objectives of organization and its target missions.

Ko and Jhuo (2008) proposed that key performance indicators (KPIs) in personal evaluation can be conducted from seven perspectives. First of all, evaluation result should be goal-oriented. Secondly, evaluation should be observed and testified, suitable for the subsequent assessment procedure. Next, goals of evaluation should be precise and concrete. In other words, evaluation items should be consistently and fairly categorized and indexed. Scores of evaluatees' KPI should at least match 80% of their job performance. Fifthly, on creation of evaluatees' KPI, evaluators should attend internal and external employees' viewpoints and needs. Sixthly, it is necessary for non-profit organizations to follow up and to monitor the implementation of KPI, specifically recording involvement and contribution of relevant people, things, and locations and the consequences resulting from this. Finally, establishment of KPI should be conceivable and reachable, suitable for evaluatees. If evaluatees exceed the expectation, regarded as the result of challenges, rewards and relevant regulations should be composed and encouraged and inspired. To sum up, this private-corporation approach applied in non-profit organization is the focus of performance evaluation.

Based on value chain theory found in previous studies, the five propositions suggested in this current study aim to construct the ability of value-added creation and the

competency of crucial competitive skill. These propositions can make contributions in evolving into practical hypotheses, in providing evaluation criteria for non-profit organizations, and in serving a stepping stone for further relevant research. Practically speaking, these five propositions can build a common ground and to strengthen the evaluation mechanism in order to avoid the complication of fragmented and disorderly information.

On the contrary, because the five propositions are based on VCT (Porter & Miller, 1985), this will be non-applicable for bigger non-profit organization of various types. The influence of value chain approach is not limited to explanation and interpretation of single-path variable. Thus, relevant future research should include more theories for further analysis. It is believed this type of research will be instrumental for operation capacity of non-profit organization.

For future research, these propositions can be examined practically to see the positive impact on each other. It would be of great interest to investigate the acquisition time of resources for non-profit organizations. Previous research on when and how non-profit organizations acquire their resources have been of scarce. Especially, relevant topics on this have not revealed whether resources should come in before or after project planning or whether resources can be appropriately allocated and distributed. Findings of topics for this future research can shed new lights on how non-profit organizations should be managed.

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