Volume 4, No. 8 August 2026
p-ISSN 3032-3037 | e-ISSN 3031-5786

ADVANCES IN SOCIAL HUMANITIES RESEARCH

Strategic Performance Alignment Model Based on the Balanced Scorecard Using the SWOT Analysis Approach in Nonprofit Organizations Case Study: As-Syifa Al-Khoeriyyah Foundation, Subang

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Keywords:
balanced scorecard; swot analysis; strategic performance alignment; non-profit organization; strategic management.

Abstract
Nonprofit organizations increasingly require strategic management systems capable of aligning changing environmental conditions with measurable performance objectives. This study aimed to develop a Strategic Performance Alignment Model integrating the Balanced Scorecard (BSC) and SWOT analysis at Yayasan As-Syifa Al-Khoeriyyah, Subang. A qualitative single-case study design was employed using observation, in-depth interviews, focus group discussions, document reviews, and questionnaires. Data were analyzed through BSC performance evaluation, Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE) matrices, the SWOT Matrix, and the Internal–External (IE) Matrix, followed by the alignment of Unit Strategic Objectives and Key Performance Indicators (KPIs). The findings showed that performance from the customer, internal business process, and learning and growth perspectives was generally favorable, whereas performance from the financial perspective declined from 93.63% in 2023 to 77.58% in 2025. The SWOT analysis positioned the foundation in Quadrant I, indicating a growth-oriented strategy, from which 35 strategic alternatives were consolidated into six strategic typologies. The alignment results classified 65% of Unit Strategic Objectives as refined and 35% as retained, while 61% of the 194 KPIs were retained, 19% were added, 14% were refined, and 6% were merged. The study concluded that systematic alignment between strategy formulation and performance measurement was essential for sustaining organizational effectiveness in nonprofit settings. The proposed model provided a structured mechanism for translating strategic changes into measurable organizational actions.

INTRODUCTION

The dynamic development of the strategic environment requires organizations, including nonprofit organizations, to build adaptive and accountable systems oriented toward the sustainability of social value (Cheruiyot & Venter, 2024; Fonseca et al., 2026; A. N. Kazanskaia, 2024, 2025; D. A. N. Kazanskaia, 2024). Changes in external conditions, such as intensifying interorganizational competition, fluctuations in the number of beneficiaries, and increasing demands for service quality, have encouraged nonprofit organizations to focus not only on program implementation but also on the effectiveness of strategic planning and execution. In practice, many nonprofit organizations still face a gap between the strategic ideals they formulate and the realities of operational implementation, particularly in translating strategy into measurable

Strategic Objectives (SOs) and Key Performance Indicators (KPIs) (Johnstone, 2007; Llewellyn, 2006; Menkel Meadow, 2007; Murphy, 2010; Philpott, 2012).

To bridge this gap, various strategic management approaches have been applied. The Balanced Scorecard (BSC) is one of the most widely used frameworks for translating an organization's vision and mission into structured strategic objectives and key performance indicators. Meanwhile, SWOT analysis is used to identify internal and external conditions and generate alternative organizational strategies (Farajolahi et al., 2022; Kumar et al., 2025; Neolaka et al., 2023; Oktari et al., 2023; Roifah & Chotimah, 2026; Yulian & Yandri, 2022). In practice, however, these two approaches are frequently applied separately and have not been optimally integrated, particularly at the stage of aligning strategy formulation outcomes with the performance measurement system.

Yayasan As-Syifa Al-Khoeriyyah, a nonprofit organization engaged in education, da'wah (Islamic outreach), and social services, has implemented the BSC as its performance measurement framework and applies SWOT analysis in its annual strategic planning process. Each year, the foundation updates its SWOT analysis to accommodate changes in its internal and external environments, and the results are used to formulate alternative strategies for the following period. This process logically requires corresponding adjustments to the SOs and KPIs so that they remain aligned with the new strategic direction (Bial, 2026; Martino et al., 2025; Mtau & Rahul, 2024; Seyi-Lande et al., 2022; van de Ven et al., 2026). In other words, each strategic change should be followed by a structured and consistent adjustment of the organization's performance measurement system as part of the foundation's annual strategic management cycle.

However, empirical conditions at Yayasan As-Syifa Al-Khoeriyyah reveal a fundamental problem: the absence of a systematic and standardized alignment model linking strategy formulation outcomes with the SO and KPI system. Although the SOs and KPIs are reviewed annually, the organization still faces difficulties in (1) determining strategic objectives that genuinely represent the selected alternative strategies, (2) formulating key performance indicators that are appropriate and relevant to those strategic objectives, and (3) maintaining cause-and-effect relationships across BSC perspectives. As a result, the established SOs and KPIs often do not fully reflect the strategic direction generated from the SWOT analysis, creating a mismatch between strategic planning and performance implementation that reduces the effectiveness of organizational goal achievement.

This phenomenon is reinforced by the foundation's 2023–2025 performance data, which show an imbalance across the BSC perspectives, as presented later in Table 2. The Customer, Internal Business Process, and Learning and Growth perspectives show relatively high and improving levels of achievement, whereas the Financial perspective shows a declining trend across the three-year period. Approximately 90% of the foundation's funding is derived from student tuition contributions; therefore, fluctuations in student enrollment directly affect the organization's financial stability. This condition confirms that the underlying problem is not the absence of strategic management tools but rather the lack of an optimal alignment mechanism between strategy formulation through SWOT analysis and the BSC-based performance system.

Based on this background, the study addresses the following questions: (1) how does Yayasan As-Syifa Al-Khoeriyyah perform when assessed through the Balanced Scorecard perspectives; (2) what are the foundation's internal and external conditions based on SWOT analysis; (3) what alternative strategies can be formulated from the SWOT analysis; (4) to what extent are the results of SWOT-based strategy formulation aligned with the Strategic Objectives and Key Performance Indicators within the Balanced Scorecard; and (5) what effective strategic performance alignment model can integrate strategy formulation outcomes into the Balanced Scorecard? In line with these questions, the study aims to describe and analyze the foundation's performance across the four BSC perspectives as a basis for identifying strategic strengths and weaknesses; describe and analyze external factors constituting opportunities and threats; formulate alternative strategies based on SWOT analysis; analyze the alignment between SWOT-based strategy formulation and the SOs and KPIs within the BSC; and ultimately develop an effective Strategic Performance Alignment Model that integrates strategy formulation into the Balanced Scorecard system of a nonprofit organization.

The study is expected to make a theoretical contribution by enriching the strategic management literature on the integration of the Balanced Scorecard and SWOT analysis in nonprofit organizations and by proposing a conceptual Strategic Performance Alignment Model that emphasizes alignment among strategy formulation, performance measurement, and the achievement of an organization's social mission. Practically, the study provides an implementable framework for Yayasan As-Syifa Al-Khoeriyyah and other nonprofit organizations to strengthen the linkage between internal capacity building, beneficiary growth, and funding sustainability without requiring a complete redesign of the existing performance system. At the policy level, the findings are expected to inform organizational leaders in formulating more integrated, adaptive, and data-driven performance management policies.

METHOD

Research Design and Setting

This study employed a qualitative single-case study approach to examine the strategic performance alignment process at Yayasan As-Syifa Al-Khoeriyyah, a nonprofit organization operating in education, da'wah, social, and health services. The approach was selected to explore how strategy formulation was aligned with the Strategic Objectives (SOs) and Key Performance Indicators (KPIs), while considering organizational culture, institutional values, and stakeholder interactions. The case-study design was appropriate because the foundation had implemented the Balanced Scorecard (BSC) in its performance management system but continued to face challenges in aligning strategy formulation outcomes with its performance measurement system. The study focused on contextual understanding and the development of a Strategic Performance Alignment Model for nonprofit organizations. SWOT factor weighting, Internal Factor

Evaluation (IFE) and External Factor Evaluation (EFE) matrices, and questionnaire data were used as analytical support tools to strengthen the interpretation of the organization's strategic conditions. The research was conducted at Yayasan As-Syifa Al-Khoeriyyah in Subang Regency, West Java, Indonesia.

Population and Sample

The population comprised all strategic stakeholders of Yayasan As-Syifa Al-Khoeriyyah involved in the formulation, implementation, or receipt of benefit from the foundation's strategy. Sample sizes for each respondent group were determined using the Slovin formula, $n = N / (1 + N \cdot e^2)$, where n is the sample size, N is the population size, and e is the margin of error. Expert respondents (top management, middle management, and institutional partners/figures) were selected through purposive sampling, while consumer respondents (students and alumni) were selected through random sampling. The composition of the qualitative sample is presented in Table 1.

Table 1. Qualitative Sample Data

No	Respondent Group	Sample Size	Description
1	Top Management	14	Board of Trustees: 2; Supervisory Board: 4; Board of Directors: 3; Director: 5
2	Middle Management	23	Deputy Director: 4; Manager: 10; Head of School: 7; Deputy Manager: 2
3	Institutional Partners/Figures	2	Ministry of Religious Affairs partner/figure: 1; Education partner/figure: 1
4	Customers (Students)	2,898	Education
5	Alumni	18	Basic/secondary and higher education

Source: Primary data, processed (2026).

Data Collection Techniques

Data were collected through four techniques: (1) direct observation of the foundation's operational conditions to identify problems and appropriate resolution methods; (2) in-depth interviews and focus group discussions (FGD) with respondents, particularly to determine internal and external factors; (3) literature review to obtain secondary data from journals, articles, and other scholarly sources relevant to the research problem; and (4) questionnaires distributed to respondents to identify internal and external environmental factors and to provide weights and ratings for those factors.

Data Triangulation

The methodological novelty of this study lies in an integrated triangulation approach used as the principal mechanism for ensuring the trustworthiness of the qualitative inquiry underlying the Strategic Performance Alignment Model. Unlike prior studies that generally apply the BSC and SWOT separately, this study integrates both frameworks through three forms of triangulation. Technique triangulation combines observation, interviews/FGD, document review, and questionnaires, allowing cross-verification among methods—for example, interview data confirmed against organizational documents or field observation. Source triangulation draws on multiple perspectives, including foundation leadership, managers and staff, partners/stakeholders/customers, and organizational documents, reducing subjectivity bias by ensuring that findings do not originate from a single viewpoint. Analytical triangulation is achieved through the SWOT analysis itself, in which the IFE–EFE matrices, the BSC evaluation, and the SWOT formulation mutually verify one another rather than being applied sequentially in isolation. All three forms of triangulation converge on the Strategic Performance Alignment Model, reflecting the study's aim of achieving conceptual and implementation validity rather than statistical model testing.

Data Analysis Technique

Strategy formulation in this study integrates the Balanced Scorecard and SWOT analysis through three analytical stages. The Input Stage involves collecting and analyzing baseline information through the IFE and EFE matrices as well as BSC-based performance evaluation to identify Strategic Objectives, Key Performance Indicators, and the organization's overall strategic condition. The Matching Stage formulates alternative strategies by combining internal and external factors through the Internal–External (IE) matrix and the SWOT matrix. The Decision Stage uses the resulting alternative strategies as the basis for the strategic performance alignment process and the construction of a strategy map.

In the alignment stage, the primary objects of alignment are the Unit Strategic Objectives (USOs) and Unit Key Performance Indicators (KPIs); the Foundation-level Strategic Objectives were not subject to alignment, since they represent the long-term strategic direction set by foundation leadership and serve as the overarching framework guiding the cascading of performance downward. Each USO and unit KPI was evaluated and classified into one of five statuses: (1) Retained—the USO/KPI is preserved because it already fully supports the SWOT-based alternative strategy and remains relevant; (2) Refined—the USO/KPI is preserved but its wording, scope, indicator, or orientation is improved for better alignment with the new strategy; (3) Added—a new USO/KPI is introduced because the SWOT-based strategy is not yet accommodated within the existing performance system; (4) Merged—two or more USOs/KPIs with overlapping purposes, functions, or scope are combined into a single objective; and (5) Deleted—a USO/KPI is no longer relevant or is more appropriately repositioned as an operational activity. These classifications were determined through triangulation of organizational documents (the strategic plan and the SO–KPI cascading matrix), in-depth interviews, and expert validation, ensuring that alignment decisions were empirically justified rather than based solely on the researcher's judgment.

RESULTS AND DISCUSSION

Organizational Performance Based on the Balanced Scorecard

Table 2 summarizes Yayasan As-Syifa Al-Khoeriyyah's performance across the four Balanced Scorecard perspectives for the 2023–2025 period, expressed as an aggregate achievement index (%) for each perspective.

Table 2. BSC-Based Organizational Performance by Perspective, 2023–2025

Perspective	2023 (%)	2024 (%)	2025 (%)	Trend
Customer	87.36	90.63	93.55	Increasing
Financial	93.63	85.14	77.58	Decreasing
Internal Business Process	99.57	101.02	95.97	Relatively stable
Learning and Growth	98.43	95.19	96.93	Relatively stable

Source: Primary data, processed (2026).

The data in Table 2 show that the Customer perspective improved steadily, from an achievement index of 87.36% in 2023 to 93.55% in 2025, driven mainly by strategic objectives associated with realizing an excellent, nationally referenced education model. The Internal Business Process perspective remained relatively high and stable, while Learning and Growth also performed consistently well. In contrast, the Financial perspective is the only perspective exhibiting a persistent downward trend, declining from 93.63% in 2023 to 77.58% in 2025.

This pattern indicates that, although the foundation has succeeded in creating customer value, strengthening internal processes, and building organizational capacity, these achievements have not yet been fully converted into sustainable financial performance. Because approximately 90% of the foundation's funding derives from student tuition contributions, fluctuations in enrollment directly affect financial stability. This finding is consistent with (Johnstone, 2007; Llewellyn, 2006; Menkel Meadow, 2007; Murphy, 2010; Philpott, 2012) proposition that the four BSC perspectives form a cause-and-effect chain, in which learning and growth strengthen internal processes, which strengthen customer value, which should in turn strengthen financial outcomes. At Yayasan As-Syifa Al-Khoeriyyah this causal chain is not yet fully realized: improvements in customer perception and institutional image have not translated into a proportional strengthening of financial sustainability, indicating that the underlying issue is not weak performance in any single perspective, but an insufficiently optimized strategic linkage between perspectives.

Internal and External Factor Evaluation

The Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE) matrices were constructed from weighted questionnaire ratings (Likert scale 1–4) provided by expert respondents. Table 3 summarizes the leading internal strength and weakness factors, and Table 4 summarizes the leading external opportunity and threat factors, each ranked by weighted score.

Table 3. Internal Factor Evaluation (IFE) — Leading Factors

Category	Factor	Weight	Rating	Weighted Score
Strength	Distinctive curriculum of As-Syifa	0.504	2.985	1.504
Strength	Institutional image and reputation	0.010	3.275	0.031
Strength	Digital transformation of the organization	0.005	2.938	0.016
Strength	Impact of education, da'wah, and social programs	0.005	2.879	0.016
Strength	Fundraising management	0.005	2.906	0.016
Weakness	Limited learning facilities	0.374	2.219	0.831
Weakness	Contribution of business units	0.005	3.032	0.016
Weakness	Utilization of productive assets	0.005	2.871	0.015
Weakness	Strategic decision implementation and cross-unit coordination	0.005	2.581	0.012
Weakness	Dependence on tuition-based revenue	0.003	3.462	0.009
Total	Total Strength (S) = 1.708 ; Total Weakness (W) = 0.965			

Source: Primary data, processed (2026). Full IFE items are documented in the foundation's internal working papers.

Table 4. External Factor Evaluation (EFE) — Leading Factors

Category	Factor	Weight	Rating	Weighted Score
Opportunity	Alumni loyalty	0.166	2.769	0.458
Opportunity	Rising customer expectations for service quality	0.074	3.556	0.262
Opportunity	Development of digital technology and AI	0.071	3.444	0.245
Opportunity	Growing demand for Islamic education	0.064	3.111	0.200
Opportunity	Public trust toward As-Syifa	0.064	3.111	0.200

Category	Factor	Weight	Rating	Weighted Score
Threat	Increasing number of similar educational institutions	0.071	3.444	0.245
Threat	Changing societal preferences toward education models	0.055	3.429	0.189
Threat	Development of AI and digital technology (competitive pressure)	0.060	2.889	0.173
Threat	Changes in government regulation and policy	0.060	2.600	0.155
Threat	Innovation in services and marketing by competing institutions	0.048	3.000	0.145
Total	Total Opportunity (O) = 1.774 ; Total Threat (T) = 1.244			

Source: Primary data, processed (2026). Full EFE items are documented in the foundation's internal working papers.

The IFE analysis produced a total weighted score of 1.708 for strengths and 0.965 for weaknesses, indicating that the foundation's internal strengths outweigh its weaknesses. The dominant strength is the foundation's distinctive curriculum, followed by its institutional image and reputation, digital transformation, program impact, and fundraising management. The most significant weakness is limited learning facilities, followed by underdeveloped business-unit contribution and dependence on tuition-based revenue. The EFE analysis produced a total weighted score of 1.774 for opportunities and 1.244 for threats, indicating that external opportunities outweigh threats. The leading opportunity is alumni loyalty, followed by rising service-quality expectations and the development of digital technology and artificial intelligence, while the most significant threat is the increasing number of similar educational institutions, followed by changing societal preferences and competitive pressure from digital technology.

SWOT Strategic Positioning and Alternative Strategy Formulation

Based on the IFE and EFE results, the foundation's coordinate position on the SWOT Cartesian diagram was calculated as $[(S - W)/2 ; (O - T)/2] = [(1.708 - 0.965)/2 ; (1.774 - 1.244)/2] = (0.371 ; 0.265)$, placing Yayasan As-Syifa Al-Khoeriyyah in Quadrant I (Growth Strategy). This position indicates that the foundation possesses greater internal strength than weakness and can capitalize on external opportunities that outweigh existing threats, giving it sufficient strategic capital to expand its services, broaden its partnership network, strengthen human-resource quality, reinforce institutional governance, and develop new, more sustainable funding sources. From this position, 35 alternative strategies generated through the SWOT matrix were synthesized and consolidated into six growth-strategy typologies, summarized in Table 5.

Table 5. Alternative Strategy Typology from the SWOT Matrix

No	Strategy Typology	Strategic Focus
1	Market Penetration	Strengthening institutional branding, optimizing digital marketing, and increasing alumni/parent engagement to expand the student base
2	Market Development	Extending education, da'wah, social, and health services into new geographic areas or population segments
3	Product Development	Curriculum innovation, leadership-based education models, digital learning platforms, and productive business-unit development
4	Forward Integration	Strengthening direct engagement with students, parents, and alumni through integrated digital-service platforms
5	Backward Integration	Strengthening human-resource management, da'i cadre development, procurement systems, waqf-asset optimization, and productive business units
6	Horizontal Integration	Expanding collaboration with Islamic educational institutions, universities, government, business, and international partners

Source: Primary data, processed (2026).

Backward integration represents the largest cluster of alternative strategies, reflecting the priority placed on strengthening internal foundations—human resources, systems, governance, funding, and risk management—as a basis for sustainable growth. Horizontal integration emphasizes synergy and ecosystem collaboration across units and with external stakeholders to expand the partnership network, innovation capacity, funding sources, and organizational impact. Collectively, the six typologies show that the foundation's strategic direction balances service growth and market expansion with the strengthening of internal capacity, organizational resilience, and strategic collaboration, consistent with (Johnstone, 2007; Llewellyn, 2006; Menkel Meadow, 2007; Murphy, 2010; Philpott, 2012) view that internal and external environmental analysis should jointly inform the formulation of alternative strategies appropriate to an organization's actual condition.

Strategic Performance Alignment Results

The synthesized alternative strategies were subsequently aligned with the foundation's existing Unit Strategic Objectives (USOs) and Unit Key Performance Indicators (KPIs) through the retained–refined–merged–added mechanism. At the USO level, 17 of 26 objectives (65%) were classified as refined, while 9 (35%) were retained; no USO was classified as merged or added. At the KPI level, of 194 total indicators, 118 (61%) were retained, 27 (14%) were refined, 12 (6%) were merged, and 37 (19%) were newly added. Table 6 and Table 7 present the alignment status disaggregated by BSC perspective.

Table 6. Alignment Status of Unit Strategic Objectives (USO) by BSC Perspective

Perspective	Retained (%)	Refined (%)	Added (%)	Merged (%)
Customer	38	62	0	0
Financial	0	100	0	0
Internal Business Process	57	43	0	0
Learning and Growth	0	100	0	0

Source: Primary data, processed (2026).

Table 7. Alignment Status of Key Performance Indicators (KPI) by BSC Perspective

Perspective	Retained (%)	Refined (%)	Added (%)	Merged (%)
Customer	55	16	22	7
Financial	70	0	22	9
Internal Business Process	45	35	20	0
Learning and Growth	53	21	21	5

Source: Primary data, processed (2026).

As shown in Table 6, the Financial perspective requires the most extensive strategic attention: 100% of its USOs were classified as refined, reflecting both its declining actual performance over the three-year period and the need for strategic repositioning. However, Table 7 shows that 70% of Financial KPIs were retained, indicating that the core measurement instruments remain adequate; the primary issue lies instead in the strategic direction, which requires funding-source diversification, strengthened fundraising, optimized use of productive assets, business-unit development, and reinforced financial resilience. The Learning and Growth perspective also shows 100% of its USOs classified as refined despite consistently strong and improving performance, with 53% of its KPIs retained—demonstrating that refinement need not indicate weak performance but can instead reflect anticipatory alignment with future strategic demands, particularly around competency development, leadership, talent management, cadre regeneration, organizational culture, and employee engagement.

The Customer perspective shows 62% of USOs requiring refinement, with KPI-level changes comprising 55% retained, 16% refined, and 22% added, reflecting the need not only to adjust objectives but also to introduce new indicators—such as customer-experience and parental-participation measures—to strengthen institutional reputation, branding, and data-driven marketing. Table 8 illustrates this process using the Customer perspective's first strategic objective (SS1) as an example. The Internal Business Process perspective is comparatively the most stable, with relatively balanced USO alignment (57% retained, 43% refined) and KPI alignment dominated by retained (45%) and refined (35%) status, indicating that internal processes require governance refinement, standardization, system integration, and efficiency improvements rather than a wholesale restructuring.

Table 8. Illustrative Example of USO and KPI Alignment (Customer Perspective, SS1)

No	Element	Existing Element	Status	Alignment Result
1	USO	Increased customer satisfaction index	Retained	Realizing sustainable service excellence and customer experience
2	USO	Increased institutional branding	Refined	Realizing a superior, adaptive, and competitive institutional reputation
3	USO	Increased institutional marketing	Refined	Realizing data-based strategic marketing
4	KPI	Internal service excellence index	Retained	Internal service excellence index
5	KPI	External service excellence index	Retained	External service excellence index
6	KPI	—	Added	Net Promoter Score (NPS)
7	KPI	—	Added	Percentage of parental participation in institutional programs

Source: Primary data, processed (2026).

Overall, the pattern of alignment across perspectives suggests that the Financial perspective requires corrective alignment, the Customer perspective requires growth-oriented alignment, the Internal Business Process perspective requires preventive alignment, and the Learning and Growth perspective requires transformative alignment.

These findings confirm that the Strategic Performance Alignment Model is not intended to rebuild the BSC that Yayasan As-Syifa Al-Khoeriyyah already possesses, but rather to provide a systematic mechanism for determining which performance elements should be retained, refined, added, or merged so that strategic change can be consistently translated into Unit Strategic Objectives, Key Performance Indicators, and ultimately strategic programs.

These findings reinforce the strategic-management perspectives of (Johnstone, 2007; Llewellyn, 2006; Menkel Meadow, 2007; Murphy, 2010; Philpott, 2012) David et al. (2020b) and (Johnstone, 2007; Llewellyn, 2006; Menkel Meadow, 2007; Murphy, 2010; Philpott, 2012), both of which emphasize that organizational success depends not only on the quality of strategy formulation but also on the continuity between vision/mission formulation, internal–external environmental analysis, strategy implementation, and ongoing evaluation and control. The results demonstrate that the Strategic Performance Alignment process functions as a bridging mechanism connecting strategy formulation with strategy implementation, consistent with the strategic-management cycle described in the literature: through the retained, refined, merged, and added mechanisms, every strategic change can be consistently translated into strategic objectives and performance indicators, making the implementation and evaluation of strategy more effective.

Theoretically, this study extends the BSC and SWOT literature—both of which are already well established individually—by demonstrating an operational mechanism for translating environmentally driven strategic change back into an organization's Strategic Objectives and Key Performance Indicators, a gap not fully addressed by Kaplan and Norton's original framework or by David's strategic-management cycle. Practically, the findings show that strategic change does not require non-profit organizations to rebuild their entire BSC system; alignment can instead be achieved through a structured process applied to Strategic Objectives and KPIs, preserving the continuity of the existing performance-management system while remaining responsive to a changing strategic environment. The novelty of this study therefore lies not in the use of the Balanced Scorecard or SWOT analysis individually, both of which have been extensively applied in prior research, but in the development of the Strategic Performance Alignment Model itself—an integrative mechanism that systematically connects SWOT-based strategy formulation with an organization's Strategic Objectives and Key Performance Indicators, addressing both the phenomenon gap of insufficient linkage between strategy formulation and performance implementation, and the strategic gap of the absence of a systematic alignment mechanism in non-profit organizations.

CONCLUSION

This study concluded that the performance of Yayasan As-Syifa Al-Khoeriyyah during 2023–2025 was generally favorable. The Customer, Internal Business Process, and Learning and Growth perspectives improved, whereas the Financial perspective declined, indicating that the cause-and-effect relationships among the Balanced Scorecard (BSC) perspectives had not yet been fully optimized. The SWOT analysis positioned the foundation in Quadrant I (Growth), from which 35 alternative strategies were consolidated into six growth typologies: market penetration, market development, product development, forward integration, backward integration, and horizontal integration. The Strategic Performance Alignment process subsequently classified 65% of Unit Strategic Objectives as refined and 35% as retained. Among the 194 Key Performance Indicators (KPIs), 61% were retained, 19% were added, 14% were refined, and 6% were merged. These findings indicate that the foundation's primary challenge did not lie in the quality of the BSC or SWOT analysis itself, but rather in the absence of a systematic mechanism linking strategic changes to performance measurement. This issue was addressed through the proposed Strategic Performance Alignment Model. Based on these findings, Yayasan As-Syifa Al-Khoeriyyah is recommended to apply this alignment mechanism consistently in each strategic planning cycle, with particular attention to strengthening the Financial perspective through funding diversification, business unit development, and enhanced fundraising and stakeholder loyalty programs. Other nonprofit organizations may also consider the model as a reference for integrating strategy formulation with performance measurement. Future research should extend the model to strategic program and budgeting levels and examine its applicability across a broader range of nonprofit and public-sector organizations using quantitative, mixed-methods, or comparative approaches to strengthen its validity, reliability, and generalizability.

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