

Formulation of Objective and Key Result and Key Performance Indicator Framework as a Performance Measurement System in Yayasan Perdamaian Indonesia

Khisi Kinanti¹, Dwi Hartanti²
Universitas Indonesia, Indonesia
khisi.kinanti@ui.ac.id

Submitted: 11th Nov 2025 | **Edited:** 27th Nov 2025 | **Issued:** 01st Dec 2025

Cited on: Kinanti, K., & Hartanti, D. (2025). Article Tittle Formulation of Objective and Key Result and Key Performance Indicator Framework as a Performance Measurement System in Yayasan Perdamaian Indonesia. *INOVASI: Jurnal Ilmiah Ilmu Manajemen*, 12(2), 558-569.

Abstract

Nonprofit organizations increasingly face pressure from donors to demonstrate accountability, transparency, and measurable impact beyond program outputs. Yayasan Perdamaian Indonesia (YPI) has experienced a sustained decline in external funding over the past six years despite expanding program activities, indicating the absence of an effective performance measurement system to support fundraising credibility. This study aims to formulate an integrated Objectives and Key Results (OKR) and Key Performance Indicators (KPI) framework as a performance measurement system to strengthen YPI's external fundraising capacity. A qualitative single-case study approach was employed, with YPI as the unit of analysis. Data were collected through semi-structured interviews, a focus group discussion, non-participant observations, internal document analysis, and benchmarking with nonprofit organizations in Malaysia and the Philippines. The data were analyzed using thematic narrative analysis. The findings reveal critical organizational challenges, including weak program documentation, fragmented impact reporting, limited strategic communication, and underdeveloped partnership management. Based on these findings, four strategic OKR objectives were formulated and translated into a set of operational KPIs covering documentation, fundraising, communication, and partnerships. The proposed OKR KPI framework provides a structured and measurable mechanism to align strategic objectives with operational performance, enhance organizational accountability, and improve YPI's ability to attract sustainable external funding.

Keywords: Nonprofit Organization; Performance Measurement; OKR; KPI; Fundraising

INTRODUCTION

In a national economic system, organizations are generally classified into three main sectors: the public sector, the private sector, and the nonprofit sector. While the public sector focuses on regulation and public service delivery and the private sector generates economic value through market-based activities, nonprofit organizations play a crucial role in addressing social, humanitarian, and

environmental needs that are not fully served by the other two sectors. As the scope and complexity of social challenges continue to grow, the role of nonprofit organizations becomes increasingly significant. However, the sustainability of nonprofit organizations is highly dependent on their ability to secure adequate and stable funding, particularly from external donors.

In practice, many nonprofit organizations face persistent difficulties in attracting external funding, especially when they are unable to demonstrate transparent, accountable, and measurable performance outcomes (Kim et al., 2019). Donors have become more selective and increasingly emphasize accountability, effectiveness, and evidence-based impact when allocating resources and as a result nonprofit organizations are required to adopt credible performance measurement systems that can clearly demonstrate how organizational resources are transformed into meaningful social value and public benefits.

Yayasan Perdamaian Indonesia (YPI) is an international nonprofit organization that has operated in Indonesia since 2010 with a mission to promote peace through a shared-value approach. Despite nearly fifteen years of operation, YPI remains highly dependent on funding from its headquarters. Approximately 90% of its annual funding is centrally sourced, while only 10% is derived from external donors. This funding structure contrasts sharply with other field affiliates in the Asia-Pacific region, such as Malaysia and the Philippines, where external funding contributes 70% and 50% of total annual funding, respectively. Empirical data from 2019 to 2024 show a consistent decline in YPI's external funding, particularly in the last three years, despite a simultaneous increase in program output and participant numbers. This condition suggests that output growth alone is insufficient to attract donor support when organizations are unable to present measurable outcomes and demonstrable impact.

Amid increasingly competitive funding environments, donors demand comprehensive performance reporting that goes beyond activity counts and participant figures. They require clear evidence of outcomes and social impact. Prior studies emphasize that nonprofit organizations are expected to operate in a more professional manner by implementing performance measurement systems that address accountability, transparency, and program effectiveness (Cestari et al., 2022). Moreover, narrative-based success stories are no longer sufficient; without meaningful performance indicators, organizations struggle to communicate program value in a way that convincingly supports funding decisions (Dillard, 2020).

The absence of a structured performance measurement system at YPI has contributed significantly to these challenges. The organization lacks a coherent framework for setting strategic targets, monitoring progress, and evaluating impact. Consequently, management faces difficulties in assessing organizational performance and communicating value creation to donors and other stakeholders. This limitation restricts YPI's ability to improve external fundraising performance and achieve long-term financial sustainability.

To address this issue, nonprofit organizations require a performance management approach that aligns strategic objectives with measurable indicators. One framework that has gained increasing attention is Objectives and Key Results (OKR). OKR is a goal-setting methodology designed to establish

ambitious yet measurable objectives, enhance strategic focus, encourage cross-functional alignment, and foster continuous evaluation (Niven & Lamorte, 2016). OKR enables organizations to prioritize high-impact goals and track progress through clearly defined key results.

Nonprofit organizations, particularly those operating with project-based programs and dynamic funding cycles, require flexible performance management systems. OKR offers adaptability through shorter goal-setting cycles and allows organizations to adjust objectives in response to changes in funding availability, partnerships, or strategic priorities. Prior studies suggest that OKR is particularly suitable for nonprofit contexts due to its flexibility, participatory nature, and emphasis on transparency and alignment compared to more rigid traditional frameworks (Nasution & Rossietta, 2023; Rompho, 2024).

However, OKR alone is insufficient for operational performance monitoring. Organizations also require stable and operational metrics in the form of Key Performance Indicators (KPI). In this context, OKR provides strategic direction, while KPI translates strategic objectives into measurable operational indicators that support day-to-day performance management (Akhtar & Sultan, 2022). The integration of OKR and KPI allows organizations to demonstrate performance comprehensively, from strategic planning to operational execution.

This study aims to develop an integrated OKR-KPI framework as a performance measurement system for Yayasan Perdamaian Indonesia, with a specific focus on supporting external fundraising growth. By formulating strategic OKR objectives and deriving measurable KPIs, this research seeks to enhance YPI's ability to monitor performance, communicate impact, and strengthen donor credibility. From an academic perspective, empirical studies on OKR implementation in nonprofit organizations particularly in small to medium-sized social foundations remain limited, especially in Indonesia. Therefore, this study contributes to the performance management literature by demonstrating how an integrated OKR-KPI framework can be adapted to the nonprofit context to support accountability, legitimacy, and funding sustainability.

LITERATURE REVIEW

Nonprofit Organizations and Funding Sustainability

Nonprofit organizations operate with the primary objective of delivering social value rather than generating financial profit. Unlike for-profit entities, nonprofit organizations do not distribute surplus funds to owners but reinvest resources to advance social, humanitarian, educational, or environmental missions. As a result, accountability in nonprofit organizations extends beyond financial performance and encompasses social outcomes and public value creation (Salamon, 2002). Funding sustainability remains a critical challenge, as many nonprofit organizations rely heavily on external donors whose expectations increasingly emphasize transparency, effectiveness, and measurable impact (Kim et al., 2019).

Empirical studies show that donor decision-making is strongly influenced by the organization's ability to demonstrate credible performance information rather than solely program volume or activity intensity. Kim et al. (2019) argues that nonprofit organizations must communicate clear evidence of value creation to justify continued donor support. Consequently, performance measurement

systems play a central role in strengthening organizational legitimacy and donor trust, particularly in environments characterized by intense competition for limited funding resources.

Performance Measurement in Nonprofit Organizations

Performance measurement refers to the systematic process of evaluating organizational activities by comparing predefined targets with actual outcomes to assess effectiveness and efficiency. In nonprofit organizations, performance measurement serves both internal and external purposes. Internally, it supports managerial decision-making, learning, and performance improvement. Externally, it functions as a mechanism for accountability and legitimacy toward donors, beneficiaries, and other stakeholders (Moxham, 2014).

Prior research highlights that nonprofit organizations face unique challenges in performance measurement due to the complexity of social outcomes, difficulties in quantifying impact, and limited organizational capacity (Hastuty & Priono, 2021). Despite these challenges, the absence of structured performance measurement systems often leads to weak reporting practices and undermines donor confidence (Dillard, 2020). Meaningful performance indicators should be derived directly from organizational missions, goals, and strategic objectives to ensure relevance and coherence (Poister et al., 2015).

Several performance measurement frameworks have been adopted in nonprofit settings, including Balanced Scorecard (BSC), Key Performance Indicators (KPI), and Objectives and Key Results (OKR). Each framework offers distinct strengths and limitations, particularly in terms of flexibility, alignment, and operational applicability.

Objectives and Key Results (OKR)

Objectives and Key Results (OKR) is a strategic performance management framework designed to align organizational goals with measurable outcomes. OKR consists of qualitative and inspirational objectives supported by quantitative and time-bound key results that indicate progress toward goal achievement (Niven & Lamorte, 2016). Unlike traditional performance measurement systems that emphasize operational stability, OKR encourages ambitious target setting and continuous adaptation through shorter evaluation cycles.

Empirical studies suggest that OKR enhances strategic focus, organizational alignment, and employee engagement across various sectors. Rompho (2024) finds that OKR improves acceptance of performance indicators and strengthens alignment between strategy and execution by promoting participatory goal-setting processes. In nonprofit contexts, OKR has been shown to be more flexible and context-sensitive than rigid frameworks such as the Balanced Scorecard, particularly for small and medium-sized organizations with limited resources (Nasution & Rossieta, 2023).

However, research also identifies challenges in OKR implementation, including unclear objective formulation, difficulties in measuring key results, and misalignment between strategic goals and operational indicators (Suriyanti et al., 2025). Without appropriate operational support, OKR risks becoming a symbolic planning tool rather than a driver of performance improvement.

Key Performance Indicators (KPI)

Key Performance Indicators (KPI) are quantitative metrics used to monitor and evaluate the performance of specific organizational activities, processes, or

outcomes. KPIs can be classified into financial and non-financial indicators, with nonprofit organizations relying heavily on non-financial KPIs to capture program effectiveness, stakeholder engagement, and operational efficiency (Al Thinyan et al., 2022).

Empirical evidence indicates that KPIs provide valuable insights into operational performance and serve as leading indicators for long-term organizational success. However, KPI-based systems often face criticism for being overly static, top-down, and disconnected from strategic objectives when implemented in isolation (Akhtar & Sultan, 2022). This limitation is particularly problematic in nonprofit organizations, where strategic priorities may shift rapidly due to changes in funding availability and program scope.

Integration of OKR and KPI

Recent studies emphasize the importance of integrating strategic and operational performance measurement frameworks. OKR provides strategic direction and prioritization, while KPI translates strategic objectives into stable and measurable operational indicators (Akhtar & Sultan, 2022). Empirical research demonstrates that organizations adopting integrated OKR-KPI systems achieve stronger alignment between planning and execution, improved accountability, and more credible performance reporting (Hani & Kustini, 2025).

Despite growing interest, empirical studies examining integrated OKR-KPI frameworks in nonprofit organizations remain limited, particularly in the context of external fundraising performance. Existing research has primarily focused on for-profit firms, public institutions, or large nonprofit organizations with established management systems (Al-Saadi et al., 2023; Garcia et al., 2021). This gap highlights the need for context-specific research that examines how small and medium-sized nonprofit organizations can adapt OKR and KPI frameworks to strengthen accountability, legitimacy, and funding sustainability.

METHOD

This study adopts a qualitative research approach using a single-case study design to examine the formulation of an integrated OKR-KPI performance measurement framework within a nonprofit organization. A case study design is appropriate when the research seeks to explore organizational processes and managerial practices in depth within their real-life context, particularly where contextual boundaries are not clearly defined (Yin, 2021). Yayasan Perdomaan Indonesia (YPI) was selected as the unit of analysis due to its long-standing dependence on headquarters funding and its strategic need to strengthen external fundraising performance. A qualitative approach enables the exploration of organizational dynamics, strategic decision-making, and performance management challenges that are difficult to capture through quantitative methods alone (Creswell & Poth, 2019).

Data collection was conducted in 2025 using multiple qualitative techniques to enhance credibility and triangulation. Primary data were obtained through semi-structured interviews and a focus group discussion involving three key internal managers responsible for strategy, programs, and partnerships. To enrich contextual understanding and provide comparative insights, additional interviews were conducted with senior managers from YPI affiliates in Malaysia and the Philippines, which have demonstrated stronger external fundraising

performance. Secondary data were collected through non-participant observations and analysis of internal documents, including strategic plans, program reports, and fundraising records. Although the number of informants was limited, the purposive selection focused on individuals with direct decision-making authority and comprehensive organizational knowledge, thereby strengthening the depth and relevance of the findings (Saunders et al., 2019).

Data analysis employed thematic narrative analysis to identify recurring patterns and themes across interview transcripts, discussion records, observations, and documents. An iterative coding process was applied to capture key themes related to performance measurement gaps, fundraising constraints, documentation practices, and strategic priorities. Analytical rigor was enhanced through constant comparison across data sources and systematic triangulation (Poister et al., 2019). The resulting themes informed the formulation of strategic Objectives and Key Results (OKR), which were subsequently translated into operational Key Performance Indicators (KPI) aligned with YPI's organizational capacity. This approach ensured that the proposed OKR-KPI framework was empirically grounded, context-sensitive, and feasible for implementation in a nonprofit setting (Yin, 2021).

RESULT

Objectives and Key Results (OKR) Framework

Based on empirical evidence gathered from in-depth interviews, focus group discussions, document analysis, and benchmarking with comparable nonprofit organizations, this study formulates an Objectives and Key Results (OKR) framework as the strategic layer of the performance measurement system at Yayasan Perdamaian Indonesia (YPI). The formulation of this framework responds directly to the organization's previously identified lack of an integrated and outcome-oriented performance system, which limited its ability to demonstrate program impact, ensure accountability, and strengthen external fundraising performance. Consistent with prior studies, the findings confirm that nonprofit organizations without structured performance frameworks often struggle to communicate value creation to donors, despite high levels of program activity (Kim et al., 2019; Dillard, 2020).

The OKR framework developed in this study articulates YPI's strategic priorities by defining clear organizational objectives and linking them to measurable key results. Objectives represent the organization's main strategic directions derived from diagnosed challenges, while key results specify observable outcomes that indicate progress toward those objectives. This results-oriented approach reflects a shift from activity-based monitoring toward strategic performance management, which previous research identifies as essential for strengthening legitimacy and donor trust in nonprofit organizations (Cestari et al., 2022). By limiting the number of objectives and key results, the framework aligns with OKR best practices that emphasize focus, prioritization, and strategic clarity rather than excessive measurement (Rompho, 2024).

Table 1. Objectives and Key Results (OKR) Framework of YPI

| Objective | Key Results (KR) |
|--|--|
| O1. Strengthen Program Documentation and Impact Reporting | KR1. Standardize program documentation through formal SOP implementation. KR2. Produce consistent and timely program reports. KR3. Establish a centralized digital impact repository. KR4. Publish an annual impact report. |
| O2. Enhance External Fundraising Capacity | KR1. Develop institutional fundraising tools. KR2. Increase outreach to potential partners and donors. KR3. Improve proposal development and submission processes. KR4. Achieve growth in external funding and donor retention. |
| O3. Strengthen Strategic Communication and Public Visibility | KR1. Establish an organizational communication strategy. KR2. Increase the production of impact-oriented public content. KR3. Improve digital engagement across communication channels. |
| O4. Expand and Institutionalize Strategic Partnerships | KR1. Increase the number of formal strategic partnerships. KR2. Strengthen proposal-based collaborations. KR3. Develop a structured donor engagement system. |

Source: Research Data Analysis Results, 2025

As summarized in Table 1, the OKR framework consists of four strategic objectives that reflect YPI's core institutional needs. Objective 1 focuses on strengthening program documentation and impact reporting through standardized procedures, timely reporting, centralized data management, and the publication of an annual impact report. These key results directly address weaknesses in documentation practices identified during the empirical diagnosis and align with prior findings that emphasize the role of systematic reporting in improving nonprofit accountability and funding sustainability (Poister et al., 2019). By institutionalizing documentation processes, YPI is better positioned to demonstrate credible evidence of impact beyond program outputs.

Objective 2 aims to enhance external fundraising capacity by developing institutional fundraising tools, increasing donor outreach, improving proposal development processes, and achieving measurable growth in external funding and donor retention. The emphasis on formalized tools and outcome-oriented funding targets reflects empirical evidence that donor decisions are increasingly influenced by professional fundraising practices and performance transparency rather than organizational mission statements alone (Kim et al., 2019). This objective also addresses YPI's high dependence on headquarters funding, which

contrasts with more diversified funding structures observed in benchmarked organizations.

Objective 3 addresses the need to strengthen strategic communication and public visibility by establishing a formal communication strategy, increasing the production of impact-oriented content, and improving digital engagement. The empirical findings indicate that YPI's communication efforts were previously fragmented and largely narrative-based. This objective responds to research highlighting that nonprofit organizations must move beyond anecdotal success stories toward structured and impact-focused communication to enhance credibility and stakeholder engagement (Dillard, 2020; Garcia et al., 2021). Improved communication performance is therefore positioned as a strategic enabler of fundraising and partnership development rather than a supporting function.

Objective 4 focuses on expanding and institutionalizing strategic partnerships through formal agreements, proposal-based collaborations, and a structured donor engagement system. The inclusion of partnership institutionalization reflects empirical observations that YPI's external relationships were heavily dependent on informal, individual-based networks. Prior studies emphasize that sustainable nonprofit funding is more likely when partnerships are embedded within formal organizational systems rather than personal relationships (Al-Saadi et al., 2023). By translating partnership development into explicit key results, the OKR framework supports long-term relationship management and organizational resilience.

Overall, the OKR framework functions as a strategic compass that clarifies what YPI seeks to achieve at the organizational level while maintaining alignment with empirical challenges and established performance management literature. While the OKRs provide strategic direction and focus, they do not yet specify detailed measurement mechanisms. Therefore, to enable systematic monitoring and evaluation, each key result is subsequently translated into specific Key Performance Indicators (KPI), which operationalize the framework and are presented in the following section. This integration reflects existing research that emphasizes the complementary roles of OKR for strategic alignment and KPI for operational performance control in nonprofit organizations (Akhtar & Sultan, 2022).

Key Performance Indicators (KPI) Framework

Following the formulation of the Objectives and Key Results (OKR) framework, this study develops a Key Performance Indicators (KPI) framework as the operational layer of the performance measurement system at Yayasan Perdamaian Indonesia (YPI). While the OKR framework defines strategic priorities and desired outcomes, the KPI framework translates these priorities into measurable indicators that enable systematic monitoring and performance control. This alignment between strategic intent and operational measurement responds to empirical findings that previously identified fragmented reporting practices and limited use of measurable indicators within YPI. Prior studies emphasize that nonprofit organizations require operational metrics that directly reflect strategic objectives in order to strengthen accountability and managerial decision-making (Akhtar & Sultan, 2022; Cestari et al., 2022).

The KPI framework is constructed based on three guiding principles: relevance, measurability, and feasibility. Each KPI is derived directly from a corresponding key result to ensure a clear line of sight between strategy and execution. This approach addresses a common weakness in nonprofit performance systems, where indicators are often disconnected from strategic priorities and used primarily for descriptive reporting (Moxham, 2014). By anchoring KPIs to OKRs, YPI can shift toward an evidence-based performance management system that supports organizational learning and continuous improvement, as recommended by Poister et al. (2019).

Table 2. Key Performance Indicators (KPI) Framework of Yayasan Perdamaian Indonesia

| Objective | Key Performance Indicator (KPI) | UOM | Target |
|--|--|---------------|------------|
| O1. Strengthen Program Documentation and Impact Reporting | SOP completion rate | % | 100% |
| | Timely submission of program reports | % | ≥90% |
| | Digital impact repository availability | Status | Active |
| | Annual impact report publication | Report | 1 report |
| O2. Enhance External Fundraising Capacity | Availability of fundraising tools | Status | Available |
| | Number of outreach activities | Count/year | ≥12 |
| | Number of funding proposals submitted | Proposal/year | ≥6 |
| | Growth in external funding | % | ≥15% |
| O3. Strengthen Strategic Communication and Public Visibility | Communication strategy completion | Document | 1 document |
| | Number of impact-based public contents | Content/year | ≥24 |
| | Social media engagement growth | % | ≥20% |
| O4. Expand and Institutionalize Strategic Partnerships | Number of formal partnerships | MoU/LoA/year | ≥5 |
| | Number of partnership-based proposals | Proposal/year | ≥30 |
| | Donor engagement system availability | Status | Active |

Source: Research Data Analysis Results, 2025

As presented in Table 2, the KPI framework is structured around the four strategic objectives defined in the OKR framework. For Objective 1, which focuses on strengthening program documentation and impact reporting, the selected KPIs emphasize process standardization and reporting discipline. Indicators such as SOP completion rate, timely submission of program reports, availability of a digital impact repository, and annual impact report publication reflect YPI's transition from fragmented documentation toward standardized and

impact-oriented accountability. These indicators align with empirical research suggesting that consistent documentation and reporting systems are essential for improving transparency and donor confidence in nonprofit organizations (Kim et al., 2019; Dillard, 2020).

Objective 2 addresses the enhancement of external fundraising capacity. The KPIs under this objective combine preparatory indicators, such as the availability of institutional fundraising tools, with outcome-oriented indicators, including the number of outreach activities, proposal submissions, and growth in external funding. This combination reflects findings from prior studies indicating that successful nonprofit fundraising depends not only on funding outcomes but also on the institutionalization of fundraising processes and capabilities (Garcia et al., 2021). The inclusion of external funding growth as a KPI directly responds to YPI's empirical challenge of high dependence on headquarters funding and provides a measurable benchmark for diversification efforts.

For Objective 3, the KPI framework highlights the strategic role of communication in building organizational credibility and public trust. The completion of a formal communication strategy establishes a coherent narrative foundation, while indicators related to impact-based content production and social media engagement growth measure the effectiveness of YPI's external communication. Empirical studies suggest that structured and impact-focused communication significantly enhances stakeholder engagement and supports fundraising outcomes in nonprofit organizations (Al-Saadi et al., 2023). The KPIs under this objective therefore position communication as a strategic performance driver rather than a supporting activity.

Objective 4 focuses on expanding and institutionalizing strategic partnerships. KPIs such as the number of formal partnerships, partnership-based proposals, and the availability of a donor engagement system reflect YPI's efforts to convert informal, relationship-based collaborations into structured and sustainable institutional arrangements. This emphasis is consistent with research highlighting that long-term funding sustainability in nonprofit organizations is more likely when partnerships are formalized and managed through systematic relationship management mechanisms (Cestari et al., 2022; Poister et al., 2019). The donor engagement system indicator further reinforces the importance of maintaining ongoing and structured interactions with partners and donors.

Overall, the KPI framework complements the OKR framework by specifying how strategic objectives are translated into measurable and manageable performance indicators. While OKRs clarify what the organization seeks to achieve, KPIs define how progress toward those objectives is assessed and controlled. Together, the integrated OKR-KPI system provides YPI with a coherent performance measurement architecture that enhances strategic alignment, strengthens accountability, and supports continuous improvement. This integration is consistent with prior research that identifies combined OKR-KPI frameworks as an effective approach for improving performance transparency and fundraising credibility in nonprofit organizations (Akhtar & Sultan, 2022).

CONCLUSION

This study concludes that the development of an integrated Objectives and Key Results (OKR) and Key Performance Indicators (KPI) framework provides a viable performance measurement system to support the improvement of external fundraising at Yayasan Perdamaian Indonesia (YPI). Based on empirical evidence from interviews, focus group discussions, document analysis, and benchmarking with comparable organizations in the Philippines and Malaysia, the study identifies critical organizational challenges, including weak documentation practices, fragmented impact reporting, unstandardized strategic communication, and underdeveloped fundraising and partnership systems. The OKR framework establishes four strategic objectives that clarify organizational priorities and shift performance management from activity-based monitoring toward results-oriented governance, while the KPI framework operationalizes each key result through measurable, verifiable, and weighted indicators covering output, process, and outcome dimensions. Together, the OKR-KPI system enhances strategic alignment, accountability, and organizational credibility, thereby strengthening YPI's capacity to demonstrate impact, reduce dependence on headquarters funding, and improve access to sustainable external funding.

REFERENCES

- Akhtar, M. W., & Sultan, S. (2022). Integrating OKRs and KPIs for performance management: A strategic alignment perspective. *International Journal of Productivity and Performance Management*, 71(5), 1483-1502.
- Al Thinyan, A. A., Al Rasheed, R. A., & AlGhamdi, A. A. (2022). Key performance indicators and organizational performance: Evidence from nonprofit organizations. *Journal of Management Development*, 41(6), 391-405.
- Al-Saadi, R., Abdallah, A. B., & Dahiyat, S. E. (2023). Strategic performance measurement systems and organizational performance: Evidence from nonprofit and public sector organizations. *Public Performance & Management Review*, 46(2), 345-369.
- Cestari, J. M. A. P., Tavares Treinta, F., Moura, L. F., Munik, J., Pinheiro de Lima, E., Deschamps, F., Gouvea da Costa, S. E., Van Aken, E. M., Rosa Leite, L., & Duarte, R. (2022). The characteristics of nonprofit performance measurement systems. *Total Quality Management & Business Excellence*, 33(11-12), 1295-1325.
- Creswell, J. W., & Poth, C. N. (2019). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.
- Dillard, J. (2020). Accounting and accountability in nonprofit organizations. *Accounting, Auditing & Accountability Journal*, 33(2), 337-366.
- Garcia, A., Calvo-Mora, A., & Picón-Berjoyo, A. (2021). The use of performance management systems in nonprofit organizations: Effects on strategy and results. *Total Quality Management & Business Excellence*, 32(9-10), 1032-1050.
- Hani, S., & Kustini, E. (2025). Integrating OKR and KPI to improve organizational performance accountability. *Journal of Performance Management*, 12(1), 45-58.

- Hastuty, R., & Priono, H. (2021). Performance measurement challenges in nonprofit organizations: Evidence from social foundations. *Jurnal Akuntansi dan Auditing Indonesia*, 25(2), 101-115.
- Kim, S., Kim, Y., & Kim, Y. (2019). Performance measurement and donor decision making in nonprofit organizations. *Nonprofit Management and Leadership*, 29(4), 485-503.
- Moxham, C. (2014). Understanding third sector performance measurement system design: A literature review. *International Journal of Productivity and Performance Management*, 63(6), 704-726.
- Nasution, F. A., & Rossieta, H. (2023). Objectives and key results versus balanced scorecard as strategic control systems in nonprofit organizations. *Journal of Accounting and Organizational Change*, 19(3), 412-430.
- Niven, P. R., & Lamorte, B. (2016). *Objectives and key results: Driving focus, alignment, and engagement with OKRs*. John Wiley & Sons.
- Poister, T. H., Aristigueta, M. P., & Hall, J. L. (2019). *Managing and measuring performance in public and nonprofit organizations* (2nd ed.). John Wiley & Sons.
- Poister, T. H., Pasha, O. Q., & Edwards, L. H. (2015). Does performance management lead to better outcomes? Evidence from the U.S. public sector. *Public Administration Review*, 75(1), 1-11.
- Rompho, N. (2024). Do objectives and key results solve organizational performance measurement issues? *Benchmarking: An International Journal*, 31(3), 669-682.
- Salamon, L. M. (2002). *The state of nonprofit America*. Brookings Institution Press.
- Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.
- Suriyanti, L., Wijaya, H., & Putri, D. A. (2025). Challenges in implementing objectives and key results in nonprofit organizations. *Journal of Accounting and Organizational Change*, 21(1), 88-105.
- Yin, R. K. (2021). *Case study research and applications: Design and methods* (6th ed.). SAGE Publications.