ACFI 2208 Performance Measurement in Organisations 2017/18

Assessment Three – an individual written assignment

PERFORMANCE MEASUREMENT FOR NON-PROFIT ORGANISATIONS IN THE CONTEXT OF SUSTAINABILITY ACCOUNTING AND REPORTING (50% of the overall module grade) British Heart Foundation is a UK charity whose vision is “a world in which people do not die prematurely or suffer from heart disease”.

Question 1: You will need to provide an analysis of the financial and non-financial performance of British Heart Foundation (BHF) using BHF’s annual reports of recent years. Relevant financial ratios must be used in your financial analysis. In the non-financial analysis, you need to evaluate the sustainability performance of BHF using relevant Key Performance Indicators (KPIs). Whereever information about both the BHF group and BHF charity is provided, information regarding the group should be used.

Question 2: Someone argues that a non-profit organisation will never achieve all three sustainability areas since they are not working toward earning profit, which is one of the three areas. To what extent do you agree or disagree with that statement? Support your answers with the relevant literature. Referencing: Harvard referencing should be used. You should not reference to lecture handouts – use Google Scholar or other search method to find articles and text books to refer to.

Word limit: Indicative: 2,200 words, including 1800 words for question 1 and 400 words for question 2, excluding tables, figures and references. You have 10 percent (220 words) variance allowance. No appendix should be used, all relevant information should be included in the essay. Please state the word count on the front sheet.