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New Management Accounting Guideline shows how to develop strategy maps to drive performance in the not-for-profit sectors

Strategy mapping, a natural evolution of the Balanced Scorecard, has revolutionized the way that strategy has been formulated and executed. Well-crafted strategy maps improve the alignment of organizational functions, including strategic planning, budgeting, monitoring, operations, and compensation. By doing so, they improve the probability of successfully executing strategy and achieving superior operating and financial performance.

This new guideline, entitled “*Using Strategy Maps to Drive Performance in the Not-For-Profit Sectors*,” has been published by CMA Canada and the American Institute of Certified Public Accountants (AICPA) to help organizations in the not-for-profit sector achieve their vision, mission and strategies and generate breakthrough results. Building on a management accounting guideline released in 2007 for private-sector companies, the new guideline provides a step-by-step strategy mapping process tailored specifically to the needs of those involved in the not-for-profit sector.

For many not-for-profit organizations, the guideline will provide a bridge between theory and implementation, specifically geared to the not-for-profit sector. Larger not-for-profit organizations that engage consultants will benefit from the strategy mapping framework provided by the guideline. As well, not-for-profit consultants themselves will learn from the principles described in the guideline, as will board members of not-for-profit organizations. In addition, the new guideline will provide an important resource for management accountants, who often play a key role in developing strategy maps.

CMA Canada members can download “*Using Strategy Maps to Drive Performance in the Not-For-Profit Sectors*” from the CMA Canada web site free of charge. To download the guideline, [click here](#).