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<th>Author Name</th>
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<td>Alasdair Rutherford</td>
<td>&quot;Come on and do the Conga&quot;: The Distribution of Pay in the UK Voluntary Sector</td>
<td>Recent public outcry over senior executive salaries in the UK voluntary sector has focussed attention on how non-profit organisations set pay. The debate over executive compensation has highlighted the gulf between how the general public think a non-profit organisation should operate (primarily with volunteers), and how many of the larger voluntary organisations increasingly operate (with growing paid workforces). However, concentrating on senior pay in a small number of large organisations does not do the sector justice. For organisations where the perceptions of donors, service-users, volunteers and funders are all important there is a risk that voluntary sector organisations employing staff are ‘tarred with the same brush’. In this paper we explore how pay has evolved at different points in the earnings distribution over the past 15 years to better understand how the growth in voluntary sector pay has been experienced by the sector’s workforce. Wages in the voluntary sector are often found to be lower than equivalent wages in the private or public sectors. This is usually attributed to a ‘warm glow’ (Andreoni, 1990) or pro-social motivation (Francois &amp; Vlassopoulos, 2008). However, against this background of lower voluntary sector pay has been the dramatic growth of the voluntary sector workforce. Between 2001 and 2011 the voluntary sector workforce grew by 40% (National Council of Voluntary Organisations, 2011). In previous work (Rutherford, 2013), we have shown that over this period wage growth was faster in the voluntary sector than the private or public sector. The dataset used is the UK Labour force survey (LFS). The LFS is a quarterly rotating panel social survey, collecting information on 60,000 workers in the UK each quarter that is used to produce a range of workforce statistics and trends. Firstly, we describe the changes in sector pay ratios. This involves looking at how many times more workers towards the top of our distribution earn than those towards the bottom. Secondly, we estimate wage equations using quantile regression which allows estimation of different points in the earnings distribution, rather than estimation of the conditional mean that would be provided by more traditional OLS estimation. Lastly, we split the sample into nine different broad occupational classifications and explore how the earnings differences within occupations have developed. This repeats the quantile regression modelling above for each of the nine occupations in turn. Our analysis shows that the dramatic growth in relative voluntary sector earnings in the UK has been driven mostly by growth at the bottom end of the pay distribution. In the past three years, in the period in which concern about charity executive pay has reached its peak, voluntary sector workers at the top of the pay distribution have actually seen a dramatic decline in their relative pay. Focussing wage growth on the lowest paid fits with the ethos of the voluntary sector, and may reflect moves by many organisations to pay ‘living wages’. This paper demonstrates the importance of understanding both the dynamics and distribution of voluntary sector pay when studying employment.</td>
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Xunyu Xiang, The University of Hong Kong
Lucy Jordan, University of Hong Kong

A Collaborative Window Approach to Partnership Building among NSO and NPOs: A China Case Study

Contemporary challenges facing nonprofit organizations (NPOs) have called for partnership within or cross sector (Conner et al., 1999). The discussion about the partnership among NPOs has mainly focused on practical organization (Zheng, 2012). Little attention has been paid to the interaction between nonprofit support organizations (NSOs) and practical organizations (Smith, 2008; Klein-Collins, 2008; Mosley, 2014). In this study, the collaborative window (CW) approach will be employed to explore how NGOs build and sustain the partnership with NPOs in a rapidly changing external environment. The collaborative windows is a new approach to explore collaboration from the temporal and spatial conditions. It draws on Kingdon’s (1984, 2011) and Gray’s (1989) work on ‘Policy Windows’. Lober (1997) and Takahashi and Smutny (2002) adapted the main idea, refining and developing a ‘Collaborative Windows’ approach to explore collaboration and partnership with four identified streams: problem stream, solution stream, political/social stream, economic stream, and development stream (Cornforth et al. 2014). These independent streams are seen as the window of opportunity for collaboration, and also a way to investigate how partnership is governed and developed. This paper will adapt CW’s perspective to explore and answer the research questions.

In China, the development of NPOs is at different stages of the organizational life cycle, which means organizational needs and capacities would be different among organizations (Li and Guo, 2015). On the other hand, the bureaucratic hurdles derived from government and low public trust (Kuhn and Zhang, 2014) may have some influences on NSO-NPO partnership. We assume, as a result, the particular background in China may lead to a different dynamic in NSO-NPO partnership.

Partnership will be used in this study for indicating all interorganizational relationships. Terms like collaboration, coordination, alliance and network are frequently used interchangeably (Ibidelli, 2007). However, partnership is a more flexible arrangement where organizations have more autonomy without any formal agreements or contract to limit its responsibilities during the process (Sullivan and Schleifer, 2002; Rees et al. 2012).

The research adopts an embedded case study method using one urban area in southern China as an exploratory pilot study. The research questions addressed are as follows: (1) What are the potential conflicts or tensions in the NSO-NPO partnership? (2). How do NSO respond to the conflicts and in what way? (3). What influences does the external environment bring into NSO-NPO partnership? One NSO and different NPOs with current or previous involvement in a professional relationship with the selected NSO comprise the research sample.

This study findings suggest that NSOs need to be more sensitive to NPOs’ changing and active when dealing the interaction with NPO. NSOs need to modify the particular type of interactive dynamic based on organizational needs and capacity immediately. Furthermore, NSOs also need to consider the influences that stem from the government when involved is the process. The pilot study findings will be used to inform fuller scale research on the topic of NSO-NPO partnership, and also contribute to the development of CW perspectives and its practice on partnership within nonprofit sector.

Andrea Bassi, University of Bologna
Dennis Young, Andrew Young School of Policy Studies
Jung-In So, Andrew Young School of Policy Studies, Georgia State University

Applying the Benefits Theory of Nonprofit Finance to Social Cooperatives: A Case Study Analysis

Benefits theory connects the mission of a social purpose organization to its sources of finance (Young 2007). Specifically, the theory stipulates that social purpose organizations provide a variety of benefits as reflected in their missions, services and beneficiaries. Alternate types of benefits include public benefits which accrue to the general public in the form of public goods; private benefits which are enjoyed by individuals; and group benefits (or relational benefit, Bassi 2013) which accrue collectively to particular groups. In turn, the types of benefits provided underwrite the ability of the organization to attract alternative sources of funding – from government, the market and philanthropy, respectively.

Benefits theory was developed specifically for nonprofit organizations and has been verified empirically in this context. Specifically, public benefits have been linked to government revenue and charitable contributions while private benefits are found to be associated with fee revenue in the United States nonprofit context (Fischer, Wilker and Young, 2011). Wilker & Young (2010; Young, Wilker, & Grinfielder, 2010) have also shown that benefits theory itself is generic and conceivably applies to other forms of social purpose organization including social businesses and social cooperatives. This paper explores its application to the latter.

In general, cooperative organizations feature shareholding owners, or members, who engage in transactional relationships with their cooperatives and also govern the organization through voting rights (Jones & Kalmi, 2013). Members may be consumers, employees, or suppliers of resources to the cooperative. For instance, agricultural cooperatives help farmers in different agricultural markets (Valentinov & Iliopoulos, 2013). For child care cooperatives, parents are the members (Leviten-Reid, 2012). Social cooperatives (Bassi, 2010), in addition to serving the particular interests of their members, address public goals as well, such as providing social services for disadvantaged populations (Mancino & Thomas, 2005). As such, like nonprofit organizations, social cooperatives offer a variety of public, private and group benefits. Hence, benefits theory predicts that they can finance themselves from a variety of different sources.

Social cooperatives are more common in the European context than in the U.S., so cultural and political context may be a factor in their utilization and financing. Hence, our methodology employs a comparative case study framework that allows comparison of two Italian and two American social cooperatives. We select a convenience sample based on accessibility to particular organizations that agreed to respond to a brief questionnaire about their financial sources and programs. Questionnaire data is supplemented by content analysis of websites and other documentation. We expect that all of the studied cooperatives will feature more diversified funding than conventional cooperatives, reflecting the social benefits they produce. We also expect differences in financial portfolios between the Italian and American cooperatives, given the differential availability of government and philanthropic funding and market opportunities in the two countries. Overall, we expect to find a connection between each cooperative’s specific mission, program and benefits, and its particular sources of funds, suggesting that benefits theory can be applied to understand the financing of this form of social purpose organization.
The last two decades have seen an upsurge of Chinese non-governmental organisations (NGO) in terms of scale and scope. Chinese NGOs now populate major cities in China, and have developed more amicable relations with various central and local governments (see Hsu & Hasmath, 2013, 2014). They now operate in a spectrum of activities ranging from education, poverty alleviation, community development, the environment, and health, and offer a variety of services and support for marginalised groups in Chinese society.

The NGO literature predicts that as Chinese NGOs mature and ‘grow-up’, they should begin to develop an appetite for different roles and functions. Foremost, they will seek to become part of the policy making process, or to focus on establishing transnational linkages to heighten the importance of certain issues (see Avina, 1993; Edwards, 1997). A significant part of this maturation process is the movement to establish or become part of an epistemic community, where shared normative and causal beliefs are displayed (see Haas, 1992). In this transition to be part of an epistemic community, an organisation develops the expertise to inform on evidence-based policy matters (see Binney, 2001; Gazley, 2007; Hess, 2009; Young, 2000). Such developments are yet to take shape in the Chinese NGO sector.

The overwhelming majority of NGOs interviewed and surveyed for this study, across four major cities in China, Chengqing, Kunming, Nanjing and Shanghai, indicate that NGOs are hesitant to regard themselves as part of an epistemic community. Moreover, a proportion of respondents indicated that they do not believe NGOs have either a primary or secondary role to produce and develop new knowledge. This is perplexing given that studies looking at the life-cycle of NGOs predicts otherwise, begging the analytical question of this article: why are Chinese NGOs adverse to establish, and be part of, an epistemic community? Conversely, what role does knowledge and professionalisation play in the current Chinese NGOs development trajectory?

As argued elsewhere by scholars of Chinese NGOs, the relationship with the state is a critical factor in any NGOs work and development (see for example, Alpermann, 2010; C. Hsu, 2009, 2010; Hsu & Hasmath, 2013, 2014; Hasmath & Hsu, 2014; Lu, 2007; Salmenkari, 2014). Consequently, we argue that while the notion of an epistemic community is new for many Chinese NGOs, the political and institutional environment dictates to a large extent how Chinese NGOs perceive themselves within the broader landscape of social issues and policies. Building trust with government authorities is a crucial aspect in the trajectory of a NGOs existence. Nevertheless, we suggest that building trust with the government is seen as a substitute for fostering and strengthening a full-fledge epistemic community in China’s NGO sector.

Our analytical framework is anchored in new institutionalist organizational theory, more specifically in the concepts of institutional work and institutional logics (Alford & Friedland 1985, Lawrence & Suddaby, 2006, Lawrence et al 2011). While conflicting institutional logics have received attention in organizational studies in recent years (Pache & Santos, 2010; Purdy & Gray, 2009), we focus on a hitherto under-researched dimension, namely how individual actors and actions within organizations containing potentially conflicting logics affect the production and re-production of such logics (Lawrence & Suddaby, 2006; McPherson & Sauder, 2013; Thornton et al, 2012).

Our theoretical aim is to study how actions by intra-organizational actors translate into the production and reproduction of organizationally situated institutional logics in settings with seemingly incompatible logics. Empirically, the project aims to contribute to our knowledge of think-tanks in general and how they take part in politics and the political debate in Sweden in particular.
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<th>Douglas Ihrke, Helen Bader Institute for Nonprofit Management</th>
<th>Board Chairs' Satisfaction with their Role in Nova Scotia and Wisconsin</th>
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<td>Nathan Grasse, School of Public Policy and Administration, Carleton University</td>
<td>The purpose of this paper is to explore how satisfied board chairs are with their role. While numerous studies have documented the importance of board chairs to the success of nonprofit organizations (Kearns, 1995; Taylor, Holland and Chait, 1996; Jager and Rehli, 2012), relatively few studies have examined board member satisfaction (Burke, 1993; Preston and Brown, 2004), and even fewer have looked at board chair satisfaction. To our knowledge, none of these studies have compared board chair satisfaction in two countries. Therefore, there is a gap in the literature that needs to be filled. In this research, we first examine the extent to which board chairs are satisfied with their role on the board, and then attempt to explain satisfaction levels using variables from several different relevant categories. The first category of variables centers on board dynamics and the ways in which board members interact with one another in meetings and at events. The second category of variables centers on the demographic characteristics of board chairs, include their time in position. The final category of variables centers on the budget and financial data of the organization the board chairs serve. Data for this research comes from a survey of nonprofit officials in Nova Scotia and Wisconsin. Our response rates for board chairs were 8.3% for Wisconsin and 12.7% for Nova Scotia. We first report board chair satisfaction levels in the two locations and we then analysis satisfaction levels using ordinary least squares (OLS) regression techniques. Our findings reveal that a number variables in each category help to explain board chair satisfaction levels in the two locations and that some of the variables overlap while others do not.</td>
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<th>Inigo Garcia, Autonoma University of Madrid</th>
<th>Board composition and financial vulnerability of nonprofit organizations</th>
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<td>Financial vulnerability of nonprofit organizations (NPOs) is an emerging topic since the seminal study conducted by Tuckman and Chung (1991). Previous researches (Greenlee &amp; Trussel, 2000; Hager, 2001; Keating et al., 2005; Trussel, 2002) have focused on finding financial indicators (equity, surplus margin, revenue concentration, etc.) of financial vulnerability, although their results are not conclusive (Jegers, 2008). We go a step further by studying whether governance characteristics influence this variable. In this way, the main goal is to analyze the relationship between the board composition, as the final responsible for the allocation of resources, and the financial vulnerability of NPOs.</td>
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<td>In the for-profit sector, the impact of board has already been studied not only on organizational performance, but also on bankruptcy and financial distress of companies (Daily &amp; Dalton, 1994a, 1994b; Lee &amp; Yeh, 2004; Platt and Platt, 2012; Simpson &amp; Gleason, 1999). On the contrary, previous literature of the nonprofit sector has only studied the relationship between the board and the efficiency of the NPO (among others, Andrés-Alonso et al., 2006; Brown, 2005; Callen et al., 2003, 2010), apart from Hodge and Piccolo (2005) who have analyzed the effect of board effectiveness and private contributions on financial vulnerability. This study is based on a multi-theoretical approach, including different aspects from agency and resource dependence theories. In this sense, we do not only consider size and independence of the board (traditional variables from agency theory perspective), but also others aspects of board members, such as professional experience, education, knowledge and experience in other boards of directors (human and social capital). Alongside these variables, the analysis takes a contingent approach (Ostrower &amp; Stone, 2010), considering the moderating effect of organizational characteristics, such as age, size, legal form or proportion of public revenues. We proxy financial vulnerability by using two of the most used variables in the literature: variation of net assets over time (three years period) and insolvency (total debts exceed total assets). This research is focused on one particular sector: international cooperation and development, which has its own features (more difficult monitoring because a significant proportion of NPOs' budget is allocated in other countries, great importance of the Official Development Aid, etc.). The sample is composed by Non-Governmental Development Organizations (NGDOs) from Spain that are members of the Spanish Platform of NGDOs (CONGDE) during the crisis period. The data has been manually obtained from the individual financial statements of each NGOO and from the annual report elaborated by the CONGDE. In conclusion, this study introduces the analysis of a novel relationship in the nonprofit sector, giving great importance to the role carried out by the board of directors during a critical period. Our final aim is to find the most appropriate board composition to reduce the financial vulnerability in a key nonprofit subsector like the international cooperation.</td>
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Sigrun Leipnitz, University of Hamburg
Larissa Sundermann, University of Hamburg

Catch them if you can: Direct mailing effects on early career donors

Building a loyal and reliable donor pool is critical for blood services and a more volatile environment that leads to greater variation in the number of blood donors is critical. Moreover, shortages arise, which makes a base of loyal donors constantly returning to donate more important to secure a stable blood supply. Especially, establishing a relationship in the early blood donor career stage is suggested meaningful. Prior literature confirmed that the time between the first and second donation (Owenby et al. 1999) and also the number of donations within the first donation year (Schreiber et al. 2005) is crucial to build a long donor relationship. Consequently, one of the main challenges for blood services is to sustain the motivation of first-time donors and to encourage them to donate again. One way to prevent that first-time donors stop donating blood at the beginning of their donor career and to trigger return rates is optimizing the marketing performance of blood services (Schreiber et al. 2005). But despite such efforts, many first-time blood donors do not return for a second donation (Schreiber et al. 2003). Prior research shows that personalized solicitation is another powerful retention tool for early career donors, rather than the just mentioned broader marketing strategies (Chamla et al. 2006). As research on direct, personal solicitation for early career donors is scarce, the purpose of this study is to determine whether a personal mailing, in addition to the regular invitation, has an effect on the returning behavior of first-time blood donors.

To fulfill this purpose a field experiment among first-time blood donors (N=399) of the German Red Cross Blood Service North-East was conducted. The sample comprises the basic population of first-time blood donors, which were able to donate for the second time during the field experiment. While in this between subject designed experiment one half of the sample only got one regular invitation letter (control group), the other half received the regular invitation letter and an additional, more personal reminder mailing (experimental group). While both groups received the first invitation at the same time, two weeks before the advertised blood donation event, only the experimental group received the personal reminder mailing one week before the advertised blood donation event.

At the conference, we will present the results of our field experiment, providing insights into the return behavior of first-time blood donors. Specifically, we will show for which group of first-time blood donors the double mailing and for which the simple invitation works best, by analyzing and comparing within as well as between group characteristics. Next to advancing the literature, the results of our study can be used by blood donation organizations to improve their first-time blood donor relationship management and to advertise blood drives more cost-efficient. First-time blood donors, on the other hand, will be only confronted with the advertising they need to maintain their motivation for a second donation, which is the first step to become an active blood donor.

Filip Wijkström, Stockholm School of Economics
Torbjörn Einarsson, Stockholm School of Economics
Erik Sjöstrand, Stockholm School of Economics

Civil Society Project Managers – an understudied group in the non-profit sector work force

Civil society organizations (CSO) – voluntary associations and non-profit institutions – have complex work forces often consisting of both regular paid employees and unpaid volunteers. Both these groups have been thoroughly mapped and studied in earlier research. The demographics of volunteers and motives for volunteering have been studied (e.g. Curtis et. al 2001; Knoke 1988) while salary levels and commitment have been compared for paid employees in CSOs compared to employees in other sectors (e.g. Goul et & Frank 2002). An increasing literature deals with the challenges in the re-balancing between paid and unpaid staff going on in many organizations, often termed “managerialism”, “commercialization” or “marketization” (Dart 2004; Eikenberry & Klüver 2004; Steen-Johnsen & Enjolras 2011; Maier & Meyer 2011).

There are however a special group of paid employees in CSOs – project managers (PM). Since large parts of society can be said to have become more “projectified” there are many PMs both in for-profit firms and in public administration. But it could be hypothesized that they have a very special function in civil society. A large part of the projects in CSOs solely come to exist because of external financiers organizing their grants in the form of project funding. This turns the PM into a bridge between its own organization and the financing organization. The PM becomes in her/himself a hybrid character, turning the organization in to a hybrid form (Billis 2010; Donnelly-Cox 2015; Maier et al 2015) or an organizational centaur (Ahre 1994) between the non-profit and the (often) public institution that offers finance.

This hybridity character and bridging function makes PM an interesting group to study. In this paper we present results from a total questionnaire survey to all 392 PMs found in on-going projects funded by the Swedish Heritage Fund. This fund allocates grants to projects for children, youth and disabled persons from the estate of deceased persons without heirs. The questions of the survey presented and analyzed in this paper reached from demographic variables of the PMs and the organization, working conditions to what the PM does in his or her work. Among the primary results we can see that the average PM is a highly educated, middle-aged woman. From an analytical perspective this is interesting. The PM is undeniable important in and have often control of a large share of an organizations resources. But does this mean that project finance bring equality to the organizations or is it just an expression of the trend that males get the secure positions while females get the insecure jobs? We can also see that both the applying organizations and the individual PMs are recurrent in the applications to the fund. They might have “mastered the code” for getting project funds for their activities but it also seems – from our preliminary data – to be a sub-group of the PM that have project employments as a lifestyle. The PMs clearly seem to be something different from a “traditional” volunteer, but they are also exhibiting features distinguishing them from “normal” employees.
In this study, we explore how leaders at nonprofit organizations embedded in complex arts ecologies perceive another nonprofit arts organization’s community engagement efforts. We use data on thirteen different nonprofit capital projects in counties across the United States between 1994 and 2008 (i.e., project-pursuing organizations) coupled with data on 444 nonprofits in the same geographic region (i.e., community organizations). We find that overall community organizations with leaders who expressed opposition to a capital project were more likely to indicate that the project-pursuing organization was engaged throughout the process of building. Community organizations within close proximity to a capital project were also more likely to have leaders perceive the project-pursuing organization engagement strategy as positive. We discuss the management implications stemming from these results in the conclusion, especially as they relate to positioning nonprofit community engagement strategies.

Keywords: capital campaign, arts and culture, collaboration, competition
In the United States, Community Health Centers (CHC) are the largest subset of safety net clinics in the nation, providing preventive services to 22 million uninsured, underinsured, and other socio-economically vulnerable patients (NACHC, 2013). However, CHCs are financially vulnerable, operating with very low (or negative) margins and thus may have little financial reserves for adapting to major changes in funding (NACHC, 2013; McAlieaney, 2002). Insurance expansions under the Affordable Care Act (ACA) of 2010 create greater financial uncertainty for CHCs through increased populations seeking service and increased competition. This study will examine the changing financial environment of CHCs, the potential shifting demographics of the patients served, and the impact of the ACA expansion on CHCs’ financial stability. It is unclear how CHCs will adapt to changes under the ACA. Three scenarios are possible that may impact CHC’s patient mix and warrant different policy and management responses. First, Medicaid expansion in some states may increase beneficiary enrollment in managed care contracts, thereby leading to higher competition for the Medicaid patient ‘market’ (Sparer, 2012). CHCs may ill equipped to compete with non-safety net providers, some of whom will be for-profit clinics with no incentives for treating highly vulnerable clients and greater incentives for capturing “healthier” Medicaid patients. Second a potential influx of new privately-insured patients that may result in a two tiered healthcare system with CHCs becoming the primary service provider for Medicaid patients while non-safety-net providers capture higher-paying and less vulnerable patients. Third, CHCs may reduce enabling services in response to a broader and higher income client base in order to maintain financial stability. This study will contribute to the knowledge of CHC financial viability and provide a timely assessment of the impact of coverage expansions on CHCs. Thus, the current paper has the following objectives:

1. To examine the relationship between the composition of Medicaid recipients, the uninsured, and CHC net margin at the national level and by county from 2008-2011.

2. Provide policy and management recommendations to maintain CHC financial viability under the post-Affordable Care Act of 2010 health care regime.

Methods

This paper will employ data from three sources: IRS Form 990 obtained from the National Center for Charitable Statistics (NCCS) for fiscal years 2008-2011; American Community Survey (ACS) one year data by county from 2008-2011; and Health Resources and Services Administration (HRSA) list of grantees and Federally Qualified Health Centers (FQHCs).

Financial viability will be measured by net margin or profits drawn from IRS Form 990 data. Like all businesses, CHCs require profits to ensure long-term financial viability (Finkler et al, 2013). The population of Medicaid recipients and uninsured at the county level will be drawn from the American Community Survey (ACS) one year data. Federally Qualified Health Centers (FQHCs) will be drawn from HRSA data.

The data will be analysed using a multilevel random effects model with organizations nested within counties and across years, from 2008-2011.

Introduction: At first sight, there are no commonalities between entrepreneurship and monastery life. However, Benedictine communities are characterised by their ambition for economic autonomy in order to ensure independence. In the sense of sustainability, economic thinking and acting are necessary to guarantee the long-term existence of a monastery. However, nowadays, abbey leaders are confronted with complex economic challenges, such as strong competitors, decreasing returns, re¬invoicing problems and obsolescence. The implementation of management accounting as a support-ing management system thus seems self-evident. Nevertheless, the resulting change processes can evoke resistance and they should therefore be planned carefully.

Purpose: The purpose of the present paper is to point out the frame conditions that are relevant to adopt a well-performing controlling system in an abbey. Recommended courses of action to construct a controlling system are also derived under the consideration of possible resistance problems. Re¬garding this context, the following research questions are deduced:

• Which special frame conditions should be considered when constructing a man¬agment accounting system in a monastery?
• Which recommended courses of action could be derived from this to prevent re¬istance to change processes?

Methodology: The article is based on qualitative interviews, document analysis and workshops in an Austrian Benedictine Abbey during a biannual management accounting implementation process. Theoretical Basis: Principal-agent theory serves as the theoretical founda¬tions for this paper in order to explain the hierarchical relationships of Benedictine organisations. Furthermore, the potential of management accounting as an adequate supporting instrument to cope with principal-agent problems is presented. Stakeholder theory forms the theoretical basis for the derivation of the specific frame conditions. In this regard, the need satisfaction of stakeholders influence the long¬term success of an organisation in a significant way.

Findings: By constructing a management accounting system in a monastery, the specific frame con¬ditions that characterise these institutions should be respected both to meet the requirements of effec¬tiveness and efficiency and to preclude resistance by stakeholders. In this respect, a limitation on income and liquidity targets, similar to non-profit organisations, is not expedient. In fact, the objectives of the entire institution, such as “god-seeking, contentedness of the stakeholder and accomplishment of sustainability targets” are greater priorities than financial goals.

Particular attention has to be drawn to the resistance problem. Resistance prevalently occurs in the course of strategic changes connected with deep-rooted values and is often the reason for the failure of change processes. In the researched monastery, we found a low willingness to deal with change processes as a consequence of differing expectations about life systems and aims. Drawing on principal-agent theory, conflicting interests between the abbot (principal) and officials (agents) may arise and provoke deferrals of change processes. However, collective thinking in mon¬asteries, characterised by loyalty and trust, usually predominates. This should be regarded as expedi¬ent for conducting strategic and structural changes.
Many executive-level positions across the public, private, and nonprofit sectors are occupied by aging baby boomers, and labor forecasts predict organizations of all types will confront significant turnover in coming years. For example, a 2011 survey of nonprofit executive directors found that 67% were planning to leave their position in the next five years (Cornelius, Moyers, & Bell, 2011). Not surprisingly, considerable scholarly attention has been devoted to executive turnover, but much of this research is from the public and for-profit sectors with less attention paid by nonprofit researchers.

For nonprofits, the executive position is critical to the nonprofit’s daily operations and organizational sustainability (Heimovics and Herman, 1993). Tierney (2006) characterized executive leadership and financial resources as the two most important elements for the nonprofit mission’s fulfillment. Given the import and relations of the position, Gibelman and Gelmen (2002, 66) described that nonprofit executive turnover, even in the best-case scenario, creates a period of “organizational instability and uncertainty.”

A nonprofit executive operates in a shared leadership structure with a volunteer board of directors. Responsible for the governance and strategic direction of the nonprofit, boards of directors are responsible for hiring, supervising, and firing executives. Executive transitions require proactive as well as reactive leadership from boards through their role in succession planning; executive performance reviews; executive recruitment, selection, and orientation; as well as ensuring executive functions are covered in the transition. Accordingly, board members hold a unique perspective into the dynamics of nonprofit executive transitions, but beyond offering practical ‘how-to’ guides, nonprofit research has not sufficiently explored board roles in executive transitions. To help fill this gap, exploratory research is underway to ask board members about their roles in managing executive turnover, as well as their perceptive of causes and outcomes of these transitions.

This study will report on the results of surveys and interviews with board members of nonprofits that recently experienced executive turnover. The data from this study will be paired in analysis to interview and survey data gathered previously from the current executives of these same nonprofits, which will be helpful to elucidating perspectives and roles in managing nonprofit executive transitions. Taken together, this research will contribute to both research and practice as it examines the critical role of nonprofit board leadership during executive transitions.

REFERENCES

Georg von Schnurbein, Center for Philanthropy Studies, University of Basel
Tizian Fritz, Center for Philanthropy Studies (CEPS)

Exploring Board Perspectives on Nonprofit Executive Turnover

Introduction
Existing research finds broad support of revenue diversification being a positive influence on the financial stability of nonprofit organizations (see Carroll & Stater (2009), Froelich (1999), Greenlee & Trussel (2000), and Tuckman & Chang (1991)). However, financial health of nonprofits consists of both, financial stability and financial capacity (Bowman 2011). In consequence, diversification as dominant financing logic is questioned by recent studies. In their recent article Chikoto & Neely (2014) however prove that revenue concentration strengthens financial capacity, as previously proposed by Foster & Fine (2007). Thus, literature seems to suggest to nonprofits to do both at the same time – diversify and concentrate the revenue sources. With this piece of work, we add to a better understanding of strategic choices for financial growth in nonprofits. Following a most different approach, we are looking for answers to questions such as: What made nonprofits grow? How did they decide on changes? Did they act deliberately or did they react on environmental changes? These all lead to the overarching research question: How can nonprofits influence their financial growth?

Method
The study is based on a multiple case study design, using holistic case studies for a better understanding of the phenomenon under observation (Yin 2003). From a sample of 193 Swiss fundraising nonprofits we selected twelve case studies with extreme specifications in two criteria: diversification of revenue sources and change in major revenue source (see table 1). Diversification was measured by a Hirschman-Herfindahl-Index according to Yan et al. (2009) and we selected organizations with a value below 0.2 or above 0.8. The major revenue source was measured as the most important revenue source in 2005 and 2012. Wilkier and Young (2010) state in their benefits theory of nonprofit finance that nonprofits tend to have a stable revenue structure. With this most different research design we expect to detect different paths to financial health or sickness, respectively. As data sources we collected semi-structured interviews with nonprofit representatives and analyzed publicly available documents and presentations.

Preliminary results
As this is work in progress, we are still in the phase of data collection. The descriptive statistics already show significant differences in the four fields. The selected case studies comprise small and medium-sized nonprofits. Thus the sample does not cover the big stars of the sector but rather the more common type of nonprofits. Higher diversified nonprofits have lower growth rates than more concentrated nonprofits. Similarly, more stable nonprofits have higher growth rates than nonprofits that changed their major revenue source between 2005 and 2012. There is a tendency that older organizations have more difficulties in finding strategies for financial growth. However, these preliminary findings have to be proved by the analysis of the qualitative data.
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<th>Luz E Quinones-Gonzalez, University of Puerto Rico Mayaguez Campus</th>
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<td><strong>Factors impacting employees’ organizational commitment in a Puerto Rican non-profit organization: a psychological contract perspective</strong></td>
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Human Resource Management (HRM) is claimed to play an increasingly role in enhancing the effectiveness and efficiency of Non-Profit Organizations (NPOs) (Ridder, Pening, & Baluch, 2012; Tsai & Lin, 2014). Due to the demand to improve performance required by diverse stakeholders, it is necessary not only to understand how to raise NPO volunteers and employees’ commitment toward the organization, but also to understand the factors that may undermine that commitment. Psychological Contract Theory (PCT) is one of the existing conceptual perspectives applied to explain employees’ workplace attitudes and behavior (Quinones-Gonzalez, 2013). As stated by McDermott, Heffernan, and Beynon (2013), the content of psychological contracts, in conjunction with the degree to which they are fulfilled, impacts many employment outcomes, including organizational commitment (OC) (Zhao et al. 2007; Quinones-Gonzalez, 2013).

Psychological contract theory has only quite recently been applied to the study of volunteers (Stirling, Kilpatrick, & Orpin, 2011). In the realm of paid employees, there are scarce empirical studies applying the PCT as it relates to OC in NPOs (i.e. McDermott et al., 2013). There is a scarcity of research dealing with factors that cause perceived psychological contract breach or violation on NPO volunteer employees which also affect their OC. Only a handful of papers with related, yet not identical variables has been identified in the literature (i.e. Tsai & Lin, 2014). The main concern of literature regarding PC is given to the reaction of employees to different sorts of organizational changes, but the concern about the factors that undermine NPOs employees’ commitment toward the organization is nearly non-existent.

This study assesses the Human Resources Management in the Third Sector, within the theoretical framework of the psychological contract. It specifically identifies and examines the factors that impact volunteer employees’ organizational commitment. The psychological contract is defined as “an individual belief, shaped by the organization, regarding terms of an exchange agreement between individuals and their organization” (Rousseau, 1989). It is subjective and dynamic (Rousseau, 1995).

In order to examine the factors that impact NPOs volunteer employees’ psychological contract and organizational commitment, a fieldwork will be conducted in a non-profit organization located in western Puerto Rico, in the form of a single case study. The data collection will be performed by semi-structural interviews to representatives of the Board of Directors, the Executive Director, and employees who are volunteers with stipends funded by a US federal program. These interviews will help to gather insight of factors that may weaken employees’ psychological contract and that may cause perception of psychological contract breach or violation. Relevant documents will be also analyzed to understand the organizational structure, culture, strategies, and operational policies associated to Human Resources Management.

The proposed research will contribute to the field of study on psychological contract theory applied to the Third Sector, by identifying factors that adversely affect NPO employees’ organizational commitment. It will also provide recommended actions for improving the performance of NPOs by diminishing the factors that may cause perceived psychological contract breach and violation that consequently affect employees’ organizational commitment.
Within a broader debate of the role of the third sector in the New Zealand society (Grant Thornton 2011, McMorland & Erakovic 2013, Tenbensel, Dwyer & Lavoie 2014), this research examines the challenges that non-profit organizations (NPOs) face in defining and defending their core purpose. Many of these organizations "willingly" become service providers and implementers of state policies. Often, their voice of community is lost in or subjugated to the contractual arrangements with the government (Elliott & Haigh 2013).

In this paper, I investigate the work and capabilities that non-profit leaders and governors require to ensure the sustainability of their organizations. Changes in social and economic policies, competing demands, financial viability, cross-cultural issues, and increasing impact of social networks are just some of the factors which urge NPOs to re-evaluate their core purpose. This study examines the following research questions:

(a) What are major challenges that NPOs need to address in formulating their core and end purposes? (b) How to hold an organization responsive to its mission and principles (core purpose), while meeting the requirements of its members, funding agencies and the government for financial stability and sustaining service delivery (end purpose).

The theoretical uniqueness of this research is in integration of governance and leadership ideas. A theoretical rapprochement between the two fields has positive repercussions in terms of fresh empirical insights (Erakovic & Jackson 2012). The transition of governance roles from organizational guardians to organizational leaders has been described as a positive development by many governance researchers (see Chait, Ryan & Taylor 2005, Cornforth & Brown 2013). NPOs’ stakeholders expect from their governors to represent and act – not just define problems and control solutions. These expectations demonstrate a radical shift from orthodox components of governance to potentially more powerful features – value creation (Huse 2007). Championing a vision of the organization (formulating and holding the core purpose) and steering the organization through challenging times (strategically coordinating the end purpose) are in the essence of the board’s value creating activities.

To address the study research questions I undertook a qualitative study with a diverse group of participants representing a variety of New Zealand NPOs. Data was collected in late 2014 by semi-structured interviews with 40 long-term NPO board members and CEOs, third sector consultants and researchers, and public policy makers. The interview data was analysed using thematic analysis (Huberman & Miles 2002).

This paper furthers the international third sector research which focuses on the engagement and leadership of NPOs (Coombes, Morris, Allen & Webb 2011, Ronquillo, Hein & Carpenter 2012). As an explorative study, it highlights managers and board members’ perceptions on orchestrating leadership and governance processes as response to environmental challenges. The results show that the third sector leaders perceive the paradoxical nature of the NPOs development in the future. The results also suggest that third sector leaders aspire to find a new governance paradigm based on their own sector’s assumptions through which they will individually and collectively be able to add value to their organizations and society.
Estelle James was one of the first scholars to offer a formal model of nonprofit growth (1983), which focused primarily on the role that revenue diversification plays in expanding the resource base necessary for growth. Since then we have seen an expansion of the literature on the growth of the nonprofit sector (Salmon & Anheier 1997; Saxton & Benson 2005; Corbin 1999); literature on the impact of revenue diversification on organizational stability and growth (Carroll & Stater 2009; Chikoto & Neely 2013; Mitchell 2015); and life-cycles of nonprofits (Lecy and Searing, 2015). But relatively little has been done to refine formal models of nonprofit growth.

We present here an empirical model of nonprofit growth using unique survey data from approximately 1,000 US-based nonprofit entrepreneurs that started organizations between 2008 and 2010. The data allows us to significantly extend previous models by looking at characteristics of nonprofit organizations at the time of formation: revenue sources, the initial process that led to nonprofit creation, the composition of start-up teams, human capital of the nonprofit entrepreneurs, and intentions towards expansion. Building upon research of for-profit entrepreneurs, we can examine whether financial capital, social capital, or human capital has a bigger impact on organizational growth.

Previous studies of organizational growth have also noted that environmental factors can be as important as organizational factors in determining growth (Finley 2015), so we augment the analysis with census and tax data in order to create variables that measure environmental factors at the metropolitan level such as government funding availability (Lecy and Van Slyke, 2012), corporate density (Marquis et al. 2013), and inequality (Kim 2014).

This study makes several contributions. First, the construction and analysis of this unique dataset brings richness not found in traditional financial analysis; further, the young nonprofits which are the focus are historically understudied (Searing 2015). Second, it offers further empirical support to the formal models of nonprofit growth. Finally, the examination of firm and market characteristics which lead to nonprofit growth extends the literature on nonprofit growth beyond the common lens of strict financial statement analysis.


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<th>Hyoong Koo Moon, Korea University</th>
<th>How do NGOs work effectively with Business Organizations? Perspectives from Business Organizations</th>
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How NGOs (Non-Governmental Organizations) fulfill their goals effectively may depend on their collaborations with private sector organizations. Effective partnerships with those in charge of corporate philanthropy has become one of the most important factors for NGO performance because they provide NGOs with vital economic sustainability and the tools necessary to solve social problems effectively. For corporations, these partnerships help them build good public images and reputations as socially responsible members of society. For this reason, the partnerships between business organizations and NGOs has grown rapidly worldwide.

Despite the rapid growth, little is known about factors that determine the success or failure of these cross-sectoral partnerships, both theoretically and empirically. Previous literature has suggested that each organization selects its partner based on an assessment of potential partners’ characteristics, such as the level of resources, suitability of identity, interests, and strategic fit (Austin & Seitandii 2012). The literature also suggests that partnership formation is merely an initial condition in that these partnerships go through multiple stages until they are institutionalized (e.g., Bryson, Crosby, & Middleton Stone 2006). Thus, it is the long-term relationship between partners and their devotion to a cause that ultimately creates value for the partners and for society (Austin 2000; Austin & Seitandii 2012). However, insufficient experience of such partnerships may result in a number of issues during the process of implementation; for example, strategic or operational issues, performance management, accountability issues. Such issues may prevent partners from building long-term relationships. The end of partnerships typically threaten the survival of NGOs because these organizations largely depend on government agencies or corporate philanthropy for resources. Therefore, it is very important to understand how corporations perceive their partnerships and when they decide to terminate their relationships with NGOs.

This study was designed to explore factors that contribute to effective partnerships between NGOs and business organizations from the private sector perspective. For this study, two rounds of focus group interviews were conducted with 11 personnel in charge of corporate social responsibility at large companies in Korea (i.e., SK Broadband, Kyobo Life Insurance, Naver, KDB, Daewoo Securities, and KEB).

The initial analysis of the data identified various determinants on selection of partners (e.g., identities of NGOs and corporations) and differences in organizational culture (e.g., performance-oriented vs. value and process-oriented). The finding also suggest that organizations often develop employer-employee type relationships rather than partnerships. In addition to these factors, the lack of communication contributes to conflict between the two sectors. Because the purpose of this study was to explore in-depth factors that affect partnerships between two sectors, the researchers used an inductive, iterative grounded theory approach to analyze the interview data (Strauss & Corbin, 1998). From the analysis, we expect to find valuable implications for both researchers and practitioners in the field.
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<th>Gerhard Speckbacher, Vienna University of Economics and Business</th>
<th>How multiple accountabilities and means-end decoupling influence role ambiguity and job satisfaction – the case of higher education institutions</th>
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<td>While all organizations need to respond to pressures from diverse stakeholders, multiple accountabilities and accountability conflicts tend to be particularly pronounced in nonprofit organizations. Existing literature has argued that one way how organizations react to multiple and partly incompatible stakeholder demands is to “decouple” their official policies from daily practices. Such decoupling helps executives to mitigate conflict with stakeholders. One relatively understudied form of decoupling is means-ends decoupling where organizations implement a range of practices and associated ways of evaluating practices but where scant evidence exists to show that these practices lead to higher organizational effectiveness or better outcomes. This paper analyzes the individual level consequences of (1) multiple and potentially conflicting demands for accountability and (2) of the implementation of practices that are perceived as ineffective by organizational actors (means-end decoupling). Our first research question refers to how multiple accountability demands translate into uncertainty about the expected job related behavior (role ambiguity) at the individual employee level. Building on previous literature, we argue that individuals’ responsiveness to multiple stakeholder pressures may well vary across different actors in the same organization and that higher responsiveness is associated with higher role ambiguity. Our second research question analyzes how organizational actors’ perception of the effectiveness of management control practices is associated with their experienced level of role ambiguity and job satisfaction. We propose that when organizational actors do not see how particular organizational practices are linked with the outcomes that these practices are intended to serve, then this will result in higher role ambiguity and lower job satisfaction. We use the context of higher education institutions to test our hypotheses. More specifically, we use survey data collected at two large business schools among professors, postdoctoral researchers and senior lecturers. We find evidence that organizational actors who are more responsive to multiple accountability pressures – i.e. who respond to such pressure by actually reallocating their efforts – experience higher job ambiguity. Moreover, we provide evidence that perceived means-ends decoupling is associated with higher job ambiguity. While we do not find a direct negative effect of means-end decoupling of teaching management practices on job satisfaction, we find such a direct effect for research management practices. Moreover, we find that role ambiguity mediates the relationship between perceived effectiveness of control practices and job satisfaction. Our study is a first step to elaborate on how the multiple accountabilities translate into tensions at the individual level of organizational actors. Thus, our paper provides evidence on how particular governance characteristics of nonprofit organizations translate into “employee-level specificities” of such organizations. Our study indicates that managers of nonprofit organizations may face higher role ambiguity and a related hazard of job dissatisfaction of employees. It is the managers’ task to communicate the “rationale” underlying employed organizational control practices as well as to regulate role perceptions to increase role clarity and to prevent the possible negative effects on job satisfaction.</td>
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Marius Metzl, WU Vienna University of Economics and Business |
**Sunggeun Park, University of Chicago**  
**Jennifer Mosley, University of Chicago**

**How Nonprofit Managers Respond to Fluctuations in Government Funding**

*Background:* Government grants and contracts remain an essential business model component for many human service nonprofits. Furthermore, changes in the flow of government funding, including state government funding cuts over the recent recession, have forced nonprofit managers to make adjustments and explore alternative options in order to remain open and meet increased service needs (Galaskiewicz & Bluestein, 1998). An expansive body of research has been conducted on how human service nonprofits respond to general trends in public and private funding environments by paying attention to the situations and behaviors of typical nonprofits (e.g. Alexander, 2000; Gidron & Hasenfeld, 2012; Mosley, 2010). However, they have generally not tied their findings to nonprofits with specific, varied revenue profiles. In this paper, we identify organizations that have had a clear trend in their revenue profile over the past five years and then discuss with managers in each of four groups what their strategy has been, how it has worked, and the processes influencing nonprofits’ strategic decisions. Those groups are: 1) increased revenue, decreased dependence on government funding, 2) increased revenue, increased dependence on government funding, 3) decreased revenue, decreased dependence, and 4) decreased revenue, increased dependence. Specific research questions include, 1) Are changes in organizations’ revenue and government dependency associated with specific management strategies? 2) What, if any, strategies are tied to specific revenue/dependency profiles? 3) What strategies can be identified as promising, and for which type of organization?

*Method:* In order to control of policy and funding environment, we selected one specific type of human service nonprofit in a single metropolitan area for study: children and youth serving nonprofits in Chicago. Using publicly accessible Form 990 databases, we identified 18 children and youth serving nonprofits in Chicago that experienced more than a 10% change in both revenue and dependence on government funding over the five fiscal years between 2008 and 2012. Those organizations comprise our sample and were categorized into the four types described above. The digitally recorded and transcribed interviews were then analyzed using a grounded theory approach (Strauss & Corbin, 1990).

*Result:* Management strategy differs in important ways across the four groups. For example, nonprofits with increasing revenue and decreasing dependence on government funding have the greatest ability to solicit and sustain private donations. Those nonprofits showed a pattern of increased investment in fundraising and performance measurement, diversified services, active engagement in advocacy activities, and cultivated private funding connections through board members. Within this general pattern, each leader strategically allocated organizational and individual resources based on complicated mental and economic calculations of dynamic regional politics, organizational reputation and autonomy, and the potential for future relationships.

*Implications:* This paper discusses the underlying strategy and suitability behind human service managers’ choices by focusing on nonprofits that demonstrate clear trends in total revenue and dependence on government funding. By identifying the knowledge and practice gaps in nonprofit behaviors, this paper provides implications for strategic nonprofit management and public-private partnerships, the cross-national trend.

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**Per Svensson, Louisiana State University**  
**Meg Hancock, University of Louisville**  
**Mary Hums, University of Louisville**

**Infrastructure Starvation? A Qualitative Inquiry of Sport-Based Nonprofits in Urban Settings**

*It is evident that the ‘starvation cycle’ of continued underinvestment in organizational infrastructure is a reality in the third sector (Lecy & Searing, 2015), yet our understanding of the lived experiences of nonprofit leaders operating within these environments remains scarce. Although donors and funding institutions have fueled part of the underinvestment in organizational infrastructure due to overreliance on financial ratios, nonprofit leaders still share a responsibility to break the nonprofit starvation cycle (Gregory & Howard, 2009). Furthermore, developing a better understanding of perceived aspects of nonprofit infrastructure and how organizational leaders are operating within existing infrastructure constraints is imperative since organizational infrastructure is associated with organizational performance (Andersson, Faulk, & Stewart, in press).*

Lecy and Searing (2015) made an important contribution in their recent analysis of falling overhead ratios from a large-scale assessment of 25 years of data from nonprofit financial statements. However, their findings of a continued downward trend in financial allocations for organizational infrastructure warrants additional research on how the extent of such investments (or lack thereof) influence the ability of nonprofits to operate their day-to-day activities and achieve desired goals. This paper draws on the emerging body of scholarship on nonprofit capacity, which has begun to highlight tangible and intangible aspects of nonprofit infrastructure such as technology, access to facilities, internal communication, level of formalization, organizational culture, internal policies and procedures, and organizational structure (Brown, Andersson, & Jo, in press; Christensen & Gazley, 2008; Doherty, Misener, & Cuskelly, 2014).

The purpose of this paper is to examine (1) perceived elements of infrastructure capacity among small nonprofits in urban settings, and (2) the perceived influence of infrastructure capacity on the ability of nonprofit leaders to operate their day-to-day activities and fulfill their intended mandate. Findings from in-depth interviews with directors (n = 17) of organizations operating sport-based educational programs in urban settings in the United States (excluding New York, Los Angeles, and Chicago due to potential capacity differences in nonprofits due to population and organizational density compared to smaller urban settings) revealed several aspects of nonprofit infrastructure. These findings included the perceived importance of formalization and governance in terms of internal structures; the perceived value of having an informal and flexible culture, the ability to transform an organization’s culture overtime, and a strong alignment between the organization mission and culture; organizational culture (informal and flexible culture, cultural transformation, and mission-cultural alignment) in terms of organizational culture; access to physical resources (sport and non-sport facilities and technology) for program delivery in terms of physical infrastructure, and the perceived importance of internal processes for organizational sustainability. Overall, findings point to a strong perceived importance of infrastructure capacity among interviewees. Specifically, most directors identified infrastructure capacity building as one of their personal top priorities during the coming 12 months. Theoretical and practical implications of these findings will be discussed in this paper.
Innovations and management in nonprofit organizations in Russia

With quite a lot of attention paid to management innovations in business and governmental organizations, it is almost impossible to find in the Russian scientific literature such research published on the nonprofit organizations. In our research we followed the following stages. First we identified the nonprofit management domains most often used when studying innovations. Management features influencing the innovation process in nonprofit organizations are most often analyzed within the framework of five areas: relations with the external environment, relations with the internal stakeholders, organization’s culture, leadership, management of processes and resources.

Second, through the literature analysis we identified which factors in these areas are most influential in terms of facilitating and supporting innovations in nonprofit organizations. As indicated by other researchers such circumstances as participation of large number of stakeholders in strategic planning [Parsons E., Broadbridge A. 2004], participation of the organization in professional associations and networks [Gubbins C., Dudley L., 2014], existence of at least one paid employee [Osborne S. P., 1998], division of responsibilities between employees [Osborne S. P., 1998], friendly environment and ease of communications between different levels of employees [Jaskyte K., Riobó M.S.R.M., 2004] and others. We hypothesize that some of these factors identified internationally may play out differently in Russia than in other countries due to historical reasons.

In order to test our hypothesis we developed a questionnaire for standardized face-to-face interviews with the leaders of nongovernmental organizations. Number of respondents constituted 850. Sample is representative of the nonprofit sector in the Russian Federation. Data has been collected and still has to be analyzed and interpreted.

Institutional Pressure in Action: A Study on How Nonprofit Organizations Strike the Balance Between Commercial and Nonprofit Logics

Due to a blurred distinctiveness of what constitutes a "pure" sphere among civil society, family and friends, private and state sphere, we see an increase in mixtures of these domains, so called, hybrid organizations (Wijkström & Zimmer, 2011, 31). The result is that some products travel across the spheres and translate into its new context (Wijkström & Zimmer, 2011, 42-43). For nonprofit organizations, such effects are the use of "business language" e.g. member becomes customer and Secretary General becomes CEO (Wijkström & Zimmer, 2011, 48-49). These pressures steer the organizations on "what constitutes appropriate behavior and how to succeed" (Thornton, 2004:70). In order to avoid confusion between action and institution, hence losing their legitimacy, organizations must balance the different institutional pressures. But, how these hybrid organizations handle the selection, prioritization and integration of such elements is still less understood (Kraatz & Block, 2008).

Examining how organizational actors are influenced by their situation in multiple social locations requires me to turn toward the institutional logics perspective as described by Thornton, Ocasio and Lounsbury (2012). Building on that institutional logics structures which are rather dependent on cultural and societal conditions in which institutional logics gives meaning and structure (Friedland and Alford, 1991). Today, we know little about how cognitive and social constraints differ between institutional logics (Thornton, Ocasio & Lounsbury, 2012, 58). However, once the determinants for these logics are established, we can decide whether we have several orders in one situation (Friedland, 2012, 585).

In order to understand the way organizations behave, the paper analyzes a social and institutional context, framing the way behavior appears and develops (Thornton, Ocasio and Lounsbury, 2012, 102). For these reasons, I will use four different cases reflecting a balance between commercial and nonprofit logics, in diverse situations. First, Svenska Turistföreningen (STF), STF describe their current situation as "standing at a crossroad" between their different activities. With a century-old history of nonprofit activities, the association is now trying to balance the commercial – company – side of the organization managing their facilities while increasing their member base. This duality has caused great concerns such that the organization has problems knowing where to find its legitimacy. Second, the Church of Sweden, this case consists of a sub study on one of its episcopates with regards to the organization’s new role in the Swedish civil society. The exposure towards the market logic is evident (Linde, 2010), in what way “customization” occurs is to be further examined. Third, Coop Mitt, a member association running 64 grocery stores in Mid-Sweden aside from the national Coop association. Fourth, Friskis & Svettis, they recently centralized their communication enabling an institutionalized strategy. Several local associations are operated as businesses due to tax legislation, where the central office expresses concern that these units will face mission drift.

The results from these four cases aim to contribute to a deeper understanding of the effects facing many of the organizations participating in this recent paradigm of hybridization.
Ladders and Patterns: Exploring Career Paths of Nonprofit Executives

Once considered the voluntary sector, nonprofit organizations are now staffed by paid professionals holding specialized expertise, advanced degrees, and diverse backgrounds. This diffusion of a professional class has been compelled by isomorphic pressures from the public and for-profit sectors to be more business-like in response to accountability pressures and scarce resources (Salamon, 2012, Wiensky, 1964). The experience, education, and background of nonprofit executives have evolved to match this changing context of nonprofit management. Yet, the current understanding of nonprofit careers is primarily conjecture as systematic or empirical study has been limited to-date.

Career paths have been studied to understand patterns of movement and promotion, and how these patterns influence professional socialization (Abbott, 1988; Smith & Martinez-Moyano, 2015). Patterns inform typologies that can be used to predict and explain career movement as well as be used to explore causal relationships. The study of nonprofit careers is ripe for research, as practice and theory are poorly informed about how executive careers link to performance and potentially shift the sector from its value-driven nature to an instrumental logic (Frumkin, 2002).

To address this gap, this study will utilize a unique panel data set of 100 nonprofit executive careers. The data will be longitudinal to assign annually the education or employment of a current nonprofit executive, and in doing so, will yield a complete career path for each executive beginning with higher education degrees and ending with the current year.

The sample will consistent of current nonprofit executives as derived from a random sample of nonprofit organizations operating in select mission and geographic markets. Using system dynamics and sequence analysis, this study will explore career patterns and how these paths change over time (Abbott, 1990, Smith & Martinez-Moyano, 2015). This analysis will help understand how education and experience translate into actual promotion patterns and if these patterns have changed over time. These career patterns may also reveal promotion ladders between smaller and larger nonprofits, sector selection as executives enter nonprofits from other sectors, and even generational differences among young, mid-career, and more seasoned professionals. Taken together this analysis will contribute to theoretical inquiry in understanding careers, and ultimately organizational performance in the nonprofit sector, as well as inform nonprofit executives on how career patterns emerge and develop.

References
In the current austere and turbulent environment, smaller, locally based voluntary organisations (VOs) are encouraged that to be sustainable, they must continue to develop partnerships - with business, government, and other VOs (Localgiving, 2015). This requires leaders and managers to collaborate effectively across structural, organisational and/or professional boundaries to share resources, experiences and expertise in ways that enhance their ability to address the needs of local communities. Working collaboratively is, however, inherently difficult and prone to inertia and failure (Dickinson and Glasby, 2010; Huxham and Vangen, 2004; Thomson and Perry, 2006). In addition, smaller VOs may be particularly vulnerable to incorporation into the agenda of more powerful partners (Milbourne, 2013; Somers and Bradford, 2006). In this paper, we explore the implications of the current environment for those who lead and manage these organisations, which have small and often non-specialist staff teams; where management functions may be enacted at least partly by volunteers; where relatively minor changes in funding regimes may make the difference between survival and closure; and for which collaborative partnership is a potential source of both sustainability and vulnerability.

The paper draws on our ongoing endeavour to establish a shared research agenda with local VOs, and to develop learning opportunities for VO leaders and managers which build on that research. We draw on insights from a growing portfolio of research projects focused on the leadership and management of VOs as they collaborate within and across sectors to address the question: In what ways does the current environment of austerity, and consequent reduction in public service provision and funding for the voluntary sector, require a different approach to the leadership and management of smaller VOs as they engage with the local collaborative context?

The paper reports on work in progress which builds on the understanding that leadership in the context of cross-sector collaboration necessarily involves the management of tensions (Huxham and Beech, 2003; Vangen and Huxham, 2003), and that this leadership is enacted through processes and structures, as well as through individuals (Huxham and Vangen, 2000). It also builds on research which suggests that collaboration between VOs and their partners is sustained through a ‘collaborative fabric’, which interweaves public policy, relationships, processes, and identity at the local level (Jacklin-Jarvis et al., 2014). In this paper, we explore what this means for those who lead and manage smaller VOs in the current turbulent context - how do they attend to these factors; what are the key challenges; and what kind of learning opportunities might meet their needs?

The paper will end by identifying key issues for collaborative leadership pertaining to smaller VOs. These will constitute a future research and teaching agenda for a new Centre for Voluntary Sector Leadership.
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<tr>
<th>David Renz, University of Missouri - Kansas City</th>
<th>Learning More About Who Really Governs and How: Power, Influence, and the Dominant Coalition</th>
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<tr>
<td>Fredrik Andersson, Helen Bader Institute for Nonprofit Management</td>
<td>Who really governs a nonprofit organization? Many consider the answer to be obvious – the board of directors – yet there often is a different (and smaller) group that truly governs. Using data from a critical-incident case-study approach, this paper presents the initial findings of the second stage of research designed to examine the real story: who are the people who really govern nonprofits, when do they operate in exclusive coalitions that superecede or contravene full-board engagement, how do they do so, and how do they exercise power and influence in the process?</td>
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<td>We employ the construct of the “dominant coalition” (Cyert and March, 1963; Thompson, 1967) to examine processes in which a subset of board members or others engage in governance. Using the dominant coalition as the unit of analysis, we can observe and theorize about “what is going on in practice rather than only making assumptions based on simple models.” (as Huse et al., 2011, encourage). As a field, we know relatively little about these parties, how they exercise power and influence, and how these elements are significant to governance dynamics and outcomes. The “lens” of the dominant coalition makes it possible to reframe and develop distinctive insights on critical governance issues.</td>
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<td>Using data from critical-incident case-studies of four community-based human services organizations, we examine how members become part of a governing elite, examine common dynamics and issues and how their actions relate to those of the board, and explore how the coalition and its members exercise power and influence. We employ three prominent frameworks from the literature to analyze power and influence. By comparing and contrasting these frameworks in the context of nonprofit governance, we assess their utility in explaining the behaviors of different actors of a dominant coalition. The multiple case-study approach is especially appropriate because we explore emergent constructs as a basis for developing new theory (Eisenhardt, 1989). To identify and examine the dynamics associated with the behavior of dominant coalitions in each, we examine coalition engagement and activity during key governance events. The critical-incident case approach enables us to gain deeper insight into the governing elite of an organization and how their activities relate to and compare to those of the full board. This approach enables us to effectively isolate and understand the governance behaviors that highlight “who really governs and how.”</td>
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<td>The paper delineates key themes from the research, examines the utility of a conceptual framework, and concludes with a set of actionable research questions, articulated as testable propositions. This paper contributes to the field because it presents a perspective that is complementary to most studies of nonprofit governance and enables us to more fully begin to understand this relatively unexamined dimension of nonprofit governance.</td>
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<td>Victor Meyer Jr., Pontifical Catholic University of Parana Diorgenes Mamedio, Pontifical Catholic University of Parana Alechandra Ressetti Oliveria, Pontifícia Universidade Católica do Parana Natália Dib, Pontifícia Universidade Católica do Paraná</td>
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<td>Managing an association of scavengers: when amateur management matters</td>
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<td>The aim of nonprofit institutions is to provide community or public services in accordance with a mission. Unlike companies that focus on market values, nonprofit organizations seek to complete a social mission. As Drucker (1990) points out, the purpose of these organizations is to make a difference in society. This means providing added value for their stakeholders and the community (Moore, 2000). In light of this, and given the well-known discrepancy between completion of a social mission and the very limited resources available (Oster, 1995), management in these organizations is of particular importance. For a nonprofit organization to fulfill its purpose, management must have the necessary resources and use them to complete the organization’s mission effectively and legitimately (Scott, 2008), (Suchman, 1995). For Mintzberg (1975), it is management and its practitioners that determine whether our social institutions waste talents and resources or provide important services. This study examines managerial practices in an association of scavengers in Curitiba in the south of Brazil and their implications not only for the association but also for society. This nonprofit association, which is made up of eighteen collectors of recyclable material, was identified as being strongly representative of the twenty-three similar associations in Curitiba. The association is in the business of recovering waste from built-up areas and promoting social inclusion and environmental care. The study is a qualitative in-depth case study (Stake, 1994). Data were collected in ethnographic interviews (Spradley, 1979) and from participant observation and documentary evidence. Data analysis was performed by interpretation of narratives and content analysis. Preliminary analysis revealed that management in the association is practiced in an amateur fashion as the members have neither prior experience nor prior knowledge of management. The management is characterized by reciprocal trust, mutual cooperation and the absence of any hierarchy, with information being produced, decisions reached and actions implemented informally. Decisions are taken in a participative manner after extensive discussion of the issues. The initial conclusions suggest that the combination of community values and spontaneous, informal and amateur management has had a positive effect on the organization’s performance. Indicators of this performance are member and stakeholder satisfaction and the growth in income distributed among the members. The added social value, which enhances the association’s social legitimacy, lies in the contribution to the community that the promotion of a cleaner, more environmentally aware city represents.</td>
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<th>Louisa Lapworth, Oxford Brookes University Nick Wylie, Oxford Brookes University Philip James, Middlesex University</th>
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<td>Managing in Third Sector Organizations: Institutions, Transformational Experiences and a Voluntary Sector Ethos</td>
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<td>Within the UK, successive governments have advocated for voluntary sector involvement in the delivery of public services (e.g. Taylor, 2003; Office for Civil Society, 2010; Alcock, 2011). This advocacy has often been based upon assertions about the unique characteristics and experiences of voluntary sector employees and how this makes them desirable providers of services (Office for Civil Society, 2010; James, 2011). While such claims have previously lacked detailed empirical support (Cunningham, 2008; Davies, 2011), recent work has begun to demonstrate the existence of a Voluntary Sector Ethos (VSE) and the shared values upon which it is based (Cunningham, 2010; Lapworth, 2014). These values include an attraction to public participation, commitment to public values, compassion, self-sacrifice and a clear belief in a wider cause that enables a combined focus on both global and local issues. However, although this developing notion of a VSE is potentially important to our wider understanding of the voluntary sector, its existence raises important (and as yet unanswered) questions regarding the source of the values and work orientations held by those working in it. This paper seeks to address this gap in our knowledge by providing a detailed account of the antecedents of a VSE amongst individuals. The qualitative research described in the paper specifically explores how participants account for the development of a VSE prior to their employment within the sector, which then leads them to choose work within a voluntary organisation. The paper begins by setting out a theoretical framework derived from studies of Public Service Motivation (PSM), which emphasises the importance of institutions in the development of values (Perry and Vandenabeele, 2008). This framework is used to distinguish a number of shared features between a VSE and PSM (Lapworth, 2014), which indicate the suitability of PSM as a foundation for exploring the specific features of VSE development amongst individuals. Taking this framework, the paper draws on data gathered from thirty-five in-depth interviews conducted with employees working within nineteen UK charities. It provides evidence to demonstrate the importance of institutions such as the family and religion for the development of VSE amongst these employees, as well as other institutional factors, such as experiences within education and volunteering in charities. However, the paper then departs from these observations by showing how transformational experiences (defined as an experience where individuals are exposed to difference or challenge leading to a substantive change in their attitudes or values) constitute the most important element in VSE development. The paper concludes by arguing that these findings lend additional support to the suggestion of a distinct ethos among voluntary sector employees but also indicate that for many its existence is rooted in the backgrounds and prior life experiences of employees. As a result, elements of the VSE are likely to be firmly entrenched amongst employees, something that presents challenges and opportunities to voluntary organisations in their development of human resource strategies.</td>
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### Managing Intra-Organisational Conflict: Perspectives from International Civil Society Organisations

This paper reports on original research in the organisational field of international civil society organisations involved in aid and development cooperation (ICSOs). The subject of study is management of intra-organisational conflict. This behaviour is relatively unexplored across non-profit organisations, hence findings may be of wider interest. A feature of the context motivating the study is one of ICSOs facing multiple, external disruptive forces (ICSC, 2013).

For profit literature argues that external turbulence adds to organisational uncertainty which, in turn, generates internal anxiety, feeding differences in views and disagreements (Luhman and Curiliffe, 2012). In theorizing the types of power deployed by organisations to gain compliant employee behaviour, Etzioni (1971) posits that non-profits are normatively oriented, attracting individuals motivated by value-commitment and ‘passion’, suggesting predispositions to engage emotively with internal turbulence. Haslam’s (2001) perspective elaborates on such a predisposition in terms of a pro-social ethos in employee social identity. With strong bonding to the ICSO mission comes expectations of participatory ‘voice’ in its working and decisions. One can therefore reasonably anticipate an increase in their turbulence–related intra-organisational conflicts.

With most sources in for-profit organisations, studies linking conflict to performance make the distinction between functional and dysfunctional conflict, or task and relational conflict (Simons and Paterson, 2000). In an expanded perspective (Scott and Meyer, 1991) argue that a combined evolution of modern societies and modern organisations generates an increasing incidence of conflicting institutional demands. ICSOs encounter these dual co-evolutionary pressures that often play out often in highly decentralised, multi-cultural organisational set ups with contending stakeholder expectations and measures of success (Peche and Santos, 2010). That is, the intra-organisational conflict terrain within which ICSO management agency must be applied is permeated by tensions between centralisation and fragmentation as well as by complex performance metrics making assessment of consequence of conflict (in)action very difficult to estimate. But is this scenario the case in practice?

A study to ‘map’ the ICSO conflict landscape was undertaken in the first half of 2015. It involved an e-survey with quantitative and qualitative questions and interviews with informed observers, ICSO staff and researchers in this field. Access to respondents was sought by invitations to participate distributed through ICSO umbrella organisations in Australia, Canada, the European Union and the United States of America. Findings to be presented come from information provided by over 100 e-survey respondents located in 23 countries. This data is complemented by some twenty interviews with observers of, consultants to and researchers of ICSOs. The paper will report on five topics:

1. **The nature of intra-organisational Conflict in ICSOs**
2. **The ability of ICSOs to respond to moderate to severe Conflict**
3. **The effects of Conflict on ICSOs**
4. **The ability of or limits on ICSOs to gain a benefit or upside of Conflict**
5. **A discussion uses the findings to address the application of conflict management systems theory (Conbere, 2001) to this specific organisational field. A conclusion is that a ‘healthy conflict perspective’ is a better ICSO conflict management proposition.**
By analyzing formal and informal “earmarking” of different streams of income, the aim of this paper is to contribute to explain how the social meaning of money plays out in organizational settings. The main argument of the paper is that the management and organization of nonprofit organizations is clearly influenced by the social meaning of money, which in turn is influenced by social structures, norms, and values.

A simplified but common assumption holds that an amount of money, regardless of its origin or associated requirements, is of the same worth to an organization (Beckert and Aspers, 2011). An integral part of this assumption is a sharp distinction between economic and non-economic values, where the latter are not taken into account (Liedtka, 1989; Alexius and Tamm Hallström, 2014). However, the seminal volume The Social Meaning of Money, Zelizer (1994) brought attention to non-economic values of money and demonstrated that money may be subject to moral, ritual, physical or spatial “earmarking” performed by individuals who classify, segregate, manufacture, store and even decorate money differently and hence contribute to create different social “currencies”. This paper develops these findings further by applying the theory of the social meaning of money to organizational contexts and by using a neo-institutional theoretical lens that enables analyses of how formal and informal “earmarking” performed or shaped in the institutional environment, is responded to by organizations (Meyer & Rowan, 1977; Brunsson, 1989; Jeppersen, 1991; Oliver, 1991; Czarniawska and Joerges, 1996; Furusten, 2013).

To analyze how organizations handle different “currencies” and to explore the organizational consequences of this endeavor, case studies were carried out with two Swedish nonprofit organizations. In focus was how the studied organizations have engaged strategically to make the most of their different streams of income since 1985. An important selection criteria for the case organizations was a mix of income from private, public, and nonprofit sources, including income generated by own businesses. In terms of empirical material, close to 30 interviews were conducted with management and elected representatives from the two organizations and key informants in the institutional environment (for example representatives of state agencies and other organizations who provide funds to the organization). Documents, such as annual accounts, contracts, and project descriptions, regarding the various income streams have also been collected and analyzed.

The two case studies reveal that organizations make distinctions among social “currencies” by taking into consideration, for example, the perceived autonomy of money, the perceived legitimacy of money, and the perceived status of money. Hence, the findings demonstrate that the traditionally assumed dichotomy between economic and non-economic values is indeed invalid, also in organizational settings. As for the organizational consequences, the findings show, for instance, that while individuals separate their “currencies” in different jars or accounts (Zelizer, 1994), organizations may create novel organizations to this end (a foundation or a subsidiary for example). In addition, findings are presented to suggest that there are legitimate ways in which organizations may “edit” or “re-mark” externally “earmarked” income.
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<th>Measuring and predicting nonprofit financial vulnerability: Validating a parsimonious model</th>
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<td>Financial vulnerability often prevents an organization from meeting its objectives. This is a relatively new interest, particularly in Performing Arts Organizations that increasingly face challenges to their survival. Since there is considerable criticism over the effectiveness of existing models in predicting financial distress, we propose that a new model is needed which can improve our ability to predict financial vulnerability. In a previous study (Tevel, Katz &amp; Brock, 2014), we developed a model for predicting financial vulnerability of performing arts nonprofits. We examined the predictive validity of models used by researchers and by professional rating agencies of nonprofit organizations to assess financial vulnerability, on an Israeli sample of performing arts organizations. The models tested included Ohlson’s (1980) “business” model, Tuckman and Chang’s “nonprofit” model (1991), and a “practitioner” model based on the guidelines of two nonprofit ranking and rating agencies (Copps &amp; Vernon, 2010; Midot, 2013). The findings revealed that the Tuckman and Chang model provides the best prediction of financial vulnerability; and a reduced version offers an even better prediction. Based on these findings and based on our finding that assets are an additional significant predictor of financial vulnerability, we suggested a parsimonious model which includes three elements – revenue diversification, increased overhead costs (particularly management costs) and asset accumulation, which are central also in the current nonprofit management discourse.</td>
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<td>Since in developing the model we were limited to a small Israeli sample, over three years and based on internal validation, the current study is an attempt to validate the model on a large sample of US nonprofit performing arts organizations over ten years, using various indicators for financial vulnerability in order to provide an external validation of the model. The dataset consisted of over 2000 organizations, and the findings validate the parsimonious model developed in Tevel, Katz &amp; Brock (2014), showing that the parsimonious model provides good prediction over three and five years periods, but less so over a 10-year period. As well, we find that it predicts well two external criteria of financial vulnerability – balance and revenue growth. It was less effective, although significant, in predicting actual survival. The findings are important for the measurement and prediction of financial vulnerability of nonprofit performing arts organizations and to nonprofits in general. They also bear implications for the strategic management of financial ratios, and to organizational strategic choices concerning funding, overhead and spending decisions.</td>
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<th>Fernando Nogueira, Fundação Getúlio Vargas - São Paulo</th>
<th>Membership management practices in three Brazilian associations: insights from an institutional work approach</th>
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<td><strong>1. Context and goal</strong></td>
<td>While there is a long tradition of research on membership-based voluntary associations drawing from many academic disciplines (Warren, 2001), we have much to learn yet on their daily management practices. This paper focuses a specific challenge called membership management – the set of practices undertaken by associations to recruit, retain and engage members. The main goal of the paper is to identify and analyze membership management practices in three Brazilian associations. The analysis is based on institutional work concepts, a theoretical approach that aims to understand how institutions are created, maintained and disrupted (Lawrence &amp; Suddaby, 2006).</td>
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<td><strong>2. Relevant literature</strong></td>
<td>There are few studies (Harris, 1998) that try to understand associations as a specific form of organization, one that presents particular organizational and management challenges, such as what kind of effort is the most effective to recruit new members or to prevent existing ones from leaving the association. From an organizational point of view, there is a largely untapped potential in applying institutional theory ideas on the study of associations (Scott, 2008; Selznick, [1957] 2011).</td>
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<td><strong>3. Methods</strong></td>
<td>This research is an exploratory investigation of multiple case studies, conducted during 2013 and 2014. The three associations were Brazilian, of nation-wide scope, existing for at least 15 years, with a professional staff of at least 5 employees. The case studies focused on identifying management challenges and observing membership management practices to deal with those challenges. Data was collected mostly from interviews, document analysis and participant observation in some events and meetings.</td>
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| **4. Findings and contributions**                       | Main findings include:  
  • Identifying and describing 37 different membership management practices, organized into four categories: recruiting, maintaining, engaging and terminating.  
  • Analyzing these practices using an institutional work approach. This helped to show how routines and daily practices help to institutionalize the association.  
  • Showing that there are some differences in management practices related to the kind of member the association has – individual, organizational or mixed.  
  • Showing that membership management is done not only by managers and leaders, but also staff, members and board members. 

We were thus able to suggest contributions to both researchers and practitioners, mainly furthering our understanding of the management of voluntary associations, pointing out strengths and challenges of using... |
Richard Hoefer, University of Texas - Arlington

**Middle management in the nonprofit sector: Theoretical and practice issues**

While a great deal has been written about a “leadership gap” at the Chief Executive Officer (CEO) level in nonprofits in the United States, little attention has been paid to the middle level of nonprofit management, which can be conceived of as the training ground for successful CEOs. Because many nonprofits prefer to promote from within, building an internal supply of qualified and eager managers is important. Middle managers who switch from one organization to another may become the CEOs at the new job. This literature review discusses what we currently know about middle managers in the nonprofit sector and indicates where future theorizing, research and knowledge application for practice would be useful.

As yet, there is little research knowledge about middle managers (Oesterman, 2009), in contrast to the amount of literature relating to CEOs. Middle managers range from supervisors of direct line staff to “second in command” administrators. Their role is characterized by the dual requirements of supervisor and supervisee. Middle managers are employees who link senior managers’ strategic interests to the everyday needs and desires of frontline workers, who implement the strategies.

Scholarly contributions on this topic are limited primarily to the fields of business and organizational management, with little research focus on the role of middle managers in nonprofits. With pressure from funders to put almost all resources into services, not overhead, nonprofit organizations have a natural instinct to have “flat” organizations with few middle managers. The impact of this on services and coordination within nonprofits is not known. Pressure also exists to promote front-line staff to middle-management roles, even when they do not have an academic background in administration. Either-on-the-job training is acquired, or, more likely, a sink-or-swim approach to skills enhancement is tacitly employed. In response to the training deficit, the human services field in the United States has a small but growing literature describing the current situation and recent efforts to improve skill levels of middle managers (Antle, Barbee & van Zy1, 2009; Austin, Regan, Guthard & Carnochan, 2012; Hoefer, 2009; Hoefer & Silva, 2014; Silva, Hoefer & Watson, 2014).

The paper discusses theoretical perspectives, relying particularly on Mintzberg’s (1973, 1979) discussion of management, which relies on a contingency approach to understanding all levels of organizational management. The paper also provides a review of empirical research literature across education, human services, nursing, and other nonprofit organizations, with an eye to laying out a research agenda for the field.

This topic has wide relevance to an international audience as nonprofits across the globe have middle managers. Some research on the topic exists in the context of Australia (Jeon, Glasgow, Merlyn & Sansoni, 2010), Italy (Biffi, 2013/2014), and South Korea (Anon., n.d.). Pending future research, we believe that the role of nonprofit middle manager has similar expectations and concerns around the world. This paper seeks to promote the topic in nonprofit management research by providing a comprehensive review of a topic that, while sorely neglected in nonprofit studies, is vital to the future of the sector.

William Brown, Texas A&M University

**Nonprofit Executive Time Allocation Patterns: What do executives do?**

There are multiple arguments about why it is important to understand how managers allocate their time (Mintzberg, 2013). The amount of time a manager has to work is finite, yet in many cases the work is infinite. Effective managers understand how to allocate time to tasks in a way which yields the most productivity to themselves and their organization. While there is some understanding of how for-profit executives allocate their time there is relatively little information about how nonprofit executives use their day. The goal of the project is to understand how nonprofit leaders in various industries and geographic locations allocate their time.

This paper presents the results from the first phase of a research program and seeks to explore how the data collection protocol can be utilized in various contexts. The research compiled responses from 55 executives, which were the highest level paid staff member (i.e., executive directors) in human service organizations (annual revenue greater than $1,000,000 but less than $50,000,000). Preliminary results provide a profile of a typical day of work for nonprofit human service executives.

An instrument (based on Bandiera et. al; 2010) was developed and pilot tested in the Fall of 2015. The instrument allows participants to detail one day’s activities. There are two parts to the instrument, a section on what they did while working alone and another section on working with others (formal or informal meetings that last more than 15 minutes). For time spent alone, respondents indicate how much time they spent working on various managerial functions and work activities. For each meeting, executives will indicate the purpose of the meeting and who participated. Information about participants includes their primary role and if they are an insider (staff or volunteer of the organization) or an outsider (not officially a member of the organization).

The next phase of the project seeks to explore the potential to gather time allocation patterns in various other industries and geographic regions. The transferability of the instrument and data collection methods will be explored and discussed.


| Stijn Van Puyvelde, University of Mannheim | Nonprofit Governance Effectiveness: A Multilevel Analysis | Despite extensive research on nonprofit effectiveness (see, Leczy et al. (2012), for an overview), we know little about why stakeholder groups differ or agree in their assessments of board and organizational effectiveness. As the perceived effectiveness of a nonprofit organization has an important impact on the behavior of individuals and stakeholder groups, there is a clear need for empirical studies that address in-depth factors and processes that shape shared versus unique perceptions of an organization’s effectiveness (Willems et al., 2014). To this end, we investigate the following research question: Which factors explain the extent to which a chief executive (agent) and a chairman (principal) agree on the governance effectiveness of their nonprofit organization? Dealing with this question does not only extend the literature on internal judgments of nonprofit effectiveness, but also offers more in-depth insights into the controlling role (agency theory) and the partnership role (stewardship theory) of nonprofit boards (Cornforth, 2003; Van Puyvelde et al., 2014).

We explore and test through multilevel analysis for a sample of 886 executives and board chairs of 443 nonprofit organizations how differences in judgments of nonprofit governance effectiveness can be explained by differences in organizational, managerial, and board chair characteristics. For the analysis, we used data from the 2012 BoardSource Nonprofit Governance Index Survey. For each nonprofit organization in the sample, the board chair’s score is matched and compared with the chief executive’s assessment of the board’s performance in several governance roles. The particular explaining variables of interest include (1) the manager’s gender, age, race, tenure, job satisfaction, and voting rights on the board, (2) the board chair’s personal characteristics, professional skills and expertise, and knowledge of the organization’s field, and (3) the nonprofit organization’s governance structures and processes. We also control for organizational size, age, and field of activity.

Finally, we extend our analysis by explaining the variance across nonprofit organizations regarding the agreement between the chief executive and chairman, and by deriving a function to explain this agreement (Willems, 2015). From this we derive preliminary conclusions on the most important organizational, board and managerial factors that explain differences in effectiveness judgments. We conclude by making recommendations, both for future research and for practitioners. |
| Jurgen Willems, Universität Hamburg | | |
| William Brown, Texas A&M University | | |

| Per Svensson, Louisiana State University | Organizational Hybridity: The Case of Sport for Development Organizations | To better understand the organizational structures associated with the changing landscape of the third sector environment, scholars have begun to theorize and develop typologies of organizational hybridity among nonprofits (Ebrahim, Battilana, & Mair, 2014; Skelcher & Smith, 2015). This emerging body of literature suggests the emergence of new organizational structures as nonprofit leaders attempt to balance multiple (and often conflicting) institutional logics due to broader environmental changes (Mair, Mayer, & Lütz, 2015). These developments are important to examine further given potential concerns regarding the unique values traditionally associated with nonprofit organizations compared to the private sector (Beck, Lengnick-Hall, & Lengnick-Hall, 2008).

Community-based nonprofits are increasingly undergoing various organizational transformations in response to broader changes in the third sector environment with increased expectations of organizational accountability and performance. For example, nonprofit organizations are increasingly adopting various business-like practices and processes in attempts to deal with these environmental pressures. A systematic review of the nonprofit literature points to inconsistent findings on the implications associated with these emerging developments, highlighting potential contextual differences within the third sector sphere (Maier, Meyer, & Steinbereithner, in press). As a result, additional research on specific sub-sectors of the broader third sector field can help us develop a more nuanced understanding of the practical and theoretical implications of organizational hybridity.

The purpose of this paper is therefore to further our understanding and conceptualization of organizational hybridity by applying the growing body of theoretical literature in examining a group of community-based nonprofits using sport in various innovative ways as a vehicle for addressing social issues. These types of organizations are commonly known as ‘Sport for Development’ (Kidd, 2008; Schullenkorf, Burdsey, & Sugden, 2014). This paper examines the emerging literature on organizational aspects of sport for development organizations, which are characterized by social innovation through a myriad of attempts to leverage the potential power of sport for not only promoting social change, but also for obtaining organizational resources in an increasingly competitive third sector. As a result, the continued growth of sport for development organizations is associated with various organizational approaches.

This paper builds on the emerging body of scholarship on organizational hybridity by analyzing an emerging group of organizations within the broader third sector. This is important, as scholars theorizing organizational hybridity among nonprofits have acknowledged that existing typologies are not the only possibilities of emerging organizational forms (Skelcher & Smith, 2015). Specifically, the focus on sport for development allows for an important contextual analysis of the move towards new organizational forms. These types of organizations often lack support from broader development and funding agencies (Levermore, 2008), creating institutional logics whereby organizational leaders are required to develop alternative solutions for organizational sustainability. Despite the burgeoning field of sport for development, our understanding of actors within this field remains limited without increased attention given to the management and structures of the organizations implementing these sport-based programs aimed at addressing various social issues (Sugden, 2010). |
Federative membership-based organizations often consist of complex structures of semi-autonomous associations in local, regional and national levels. The organizations’ own creation myths often assert that local grass-roots associations grew larger and saw the need to coordinate by forming regional and national associations. This has however been contested by arguments that most large organizations have been built top-down and that the federative structure has been chosen in order to spread the organization throughout the country or to mimic the municipal and state structure they would like to influence (McCarthy & Zald 1977; Skocpol et al 2000).

Either way the federative structure also lead to a complex governance system described as a representative chain or a chain of principals and agents (Einarsson 2012; Hvenmark 2008; Jonnergård 1993). In the literature we find research about how boards and managers handle these complexities. With help from theoretical reasoning from disciplines like economics, political science, organizational science and civil society studies it is possible to compile some predictions on how these structures affect the individual member’s involvement in the governance system. There is however a gap in the empirical knowledge on the subject.

Purpose: in this paper hypotheses about organizational factors’ impact on individuals’ participation in annual meetings are construced and empirically tested.

Four groups of hypotheses are constructed. The first group is characteristics of the subject field. One example is a prediction that members should be more involved in an organization if there is no alternative organizations. If you cannot exit the organization Hirschman (1970) argue that it is more plausible that you turn to voice. The second group of hypotheses is about how the organization are structured. In a centralized federative structure contrary to a decentralized confederative structure (Blankart 2007; Crémer & Palfrey 1999) it can be argued that members see less possibilities to influence. The third group of hypotheses is built on characteristics of the local association. It can be argued that involvement would be higher in smaller association (Olson 1971). The fourth group of hypotheses concern the activities of the organization. According to Almond & Verba (1963) political competence will be higher in more politically oriented organizations. It could in turn be argued that this also increase the involvement in the internal governance system.

About 10 hypotheses are derived from literature and tested against two empirical data sets on members and local associations in Swedish mass movement organizations. The first dataset is a member survey to 8 000 members in 8 Swedish organizations (Einarsson 2012). The second dataset is a survey sent to all 373 local associations within one of the largest Swedish sports federations (Einarsson 2015).

The results confirm most of the theoretically derived hypotheses. The main argument of the paper can consequently be summarized in that organizational factors as structure of both organizational units and the democratic system as well as the organization’s main activities have effect on members’ involvement in the internal governance system.
Nathalie Vallet, University of Antwerp
Simon De Nys-Ketels, University of Antwerp
Michelle Bylens, University of Antwerp

Solving the complex challenge of inclusive economic participation. An explorative research on the design of IEP-sites in Flanders (Belgium).

An important cause of the socially deprived position of citizens is their weak and insecure economic position. Improving their economic role as a producer or provider of labor and as a consumer is therefore very important. Presently, there exist a lot of initiatives within Flanders (Belgium) that focus on such a (more) inclusive economic participation of socially deprived urban citizens. But these initiatives are often poorly coordinated and physically dispersed in nature, which creates considerable barriers for vulnerable urban citizens to actually find, use and benefit from these initiatives.

According to a multidisciplinary research team of the University of Antwerp, a solution for this problem can be found in the creation of so-called “Inclusive Economic Participation (IEP)sites”. In line with the ideas of the urban planner Manuel Castells, these IEP-sites can be defined as spatially concentrated locations or “hubs” in urban society that accommodate public (e.g. local governments), social profit and profit organizations that jointly strive for a solid and structural economic participation of socially deprived urban citizens (Castells, 1989, 1996 and 2010; Stock, 2011). To create and manage these IEP-sites, the research team will develop a grounded theory on the strategic-spatial design of these IEP-sites (Straus and Corbin, 1994; Charmaz, 2006; Morse, 2009; Stern and Port, 2011; Biks,2011). According to an initially elaborated working definition, the strategic design is focused on the strategic meaning, importance, partners, (shared) goals and (network) structure of these IEP-site. The spatial design is focused on the location, functional composition, architectural accommodation, openness, accessibility and spatial identity of the IEP-site. The ultimate goal of the grounded theory is to inspire and support local governments as well as social profit organizations in their joint initiatives and network ambitions on improving the inclusive economic participation in their city (Spear e.a. 2001; Conforth and Brown, 2014; De Nys-Ketels, Vallet and Bylens, 2015).

Although the concept of an IEP-site is quite new, inspiration for the strategic-spatial design can be found in existing IEP site “related” initiatives involving different Flemish local governments and mainly Social en Solidarity Economy organizations (SSE). As such, two explorative research projects have been realized in Flanders consisting of 25 quick-scan case-studies and 6 focus-group debates with representatives of the different types of partners involved. The central research question of both projects is: what can we “inductively” learn from both projects in relation to (i) the further conceptualization of an IEP-site, (ii) the necessary and desirable strategic-spatial features of an IEP-site and (iii) the governance or management of these IEP-sites by all partners involved (and in particular of SSE-organizations)? Thus, the paper includes the answers to this threefold research question and reports on the first intermediate research results of the associated grounded theory efforts.

This study investigates the potential uses of new technologies regarding non-profit organizations, highlighting how these tools might support social transformation. Information and communication technologies (ICT) have the potential to help third sector entities to improve their effectiveness and to achieve their social missions. However, ICT are not always available to non-profit organizations. Therefore, little attention has been given by the ICT industry to the barriers and difficulties of finding tools that meet the specificities of this sector (Jairiego, 2007).

The fieldwork was conducted in six non-profit organizations in two regions of Brazil. The investigated organizations are medium sized and active in human rights defense area. These organizations have different levels and standards of technology use. In each organization, we interviewed one of the managers, two employees and two beneficiaries, totaling 30 respondents.

To understand the ICT potential, we used the concept of affordance (Strong et al, 2014-69), defined as “the potential for behaviours associated with achieving an immediate concrete outcome and arising from the relational between an artifact and a goal-oriented actor or actors”. Put simply, the potential of the technology comes from behavior-oriented goals that turns into concrete actions.

Based on our conceptual framework, we carried out a within-case analysis for each case study, identifying the characteristics of the technology being used, the organizational characteristics, the objectives underlying the implementation of technology and the application of technology in the organizational context. Using then a cross-case analysis, we identified the affordances of technology (their potential) as well as the effectiveness of barriers of technology in these organizations, expanding the discussions presented in the Strong’s model.

The results identify a number of potential uses of new technologies that might favor nonprofit organizations. We outline here two: the technology in support of resource management and transparency in the access and relationship with donors; and communicational technologies as instrument of empowerment and mobilization of groups and communities, creating networks and partnerships and influencing decision-making processes.

The barriers include the difficulties that actors have to make the affordance to become effective and can involve individuals’ skills, characteristics of the technology and of the environment. In some cases, it could be fostered that there is no effective use of technology due to lack of financial resources often coming from donations, reflecting a reduced budget for technology spending. In addition the labor force, formed mostly by volunteers, does not always have experience and knowledge about the use of technological tools, hindering its use. The specificity of the mission of non-profits also represents a barrier to activate the potential of the technology because their orientation involves values and objectives that do not always allow the direct application of technology.

Debora Bobsin, Universidade Federal de Santa Maria
Marlei Pozzebon, HEC Montreal and FGV/EAESFP

Technology affordances and the non-profit sector

This study investigates the potential uses of new technologies regarding non-profit organizations, highlighting how these tools might support social transformation. Information and communication technologies (ICT) have the potential to help third sector entities to improve their effectiveness and to achieve their social missions. However, ICT are not always available to non-profit organizations. Therefore, little attention has been given by the ICT industry to the barriers and difficulties of finding tools that meet the specificities of this sector (Jairiego, 2007).

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The Effects of Staff Turnover on the Performance of Microfinance Organizations

1 Background and Objectives

Microfinance refers to the provision of micro-financial services to low-income people traditionally excluded from the financial system (Arch 2005; Périlleux et al. 2012). Until the late 1980s, particularly nonprofit organizations used micro-credits as a tool for poverty reduction (Augsburg/Fouillet 2010; Chahine/Tannir 2010). Nowadays, microfinance is an important industry in which both for-profit and nonprofit organizations compete (Lederwood 2013; Périlleux et al. 2012; Servin et al. 2012). To survive in this competitive market, MFOs pursue a double bottom line consisting of financial and social performance objectives (Basharat et al. 2015; Piot-Lepetit/Nzongang 2014). Research elaborating on potential determinants of financial and social performance of MFOs has focused on governance mechanisms, and organizational characteristics. Studies related to human resources are scarce though (Pinz and Helmig 2015). Current data on the microfinance industry and recently conducted interviews point to staff turnover as an empirical phenomenon related to MFO success. However, its concrete impact remains unclear.

Consequently, this paper aims at answering the following research questions:

1. What are the effects of staff turnover on MFO performance?
2. Are these effects different for nonprofit and for-profit MFOs?

Building on human capital theory (Kiker 1966), staff turnover is related to organizational performance. On the one hand, it decreases performance: it comes along with a loss of knowledge and competencies (Shaw et al. 2005) causing operational disruptions (Staw 1980), and an increase in HRM-related costs (Heavey et al. 2013). On the other hand, staff turnover can revitalize an organization with new knowledge, skills and ideas (Alexander et al. 1994; Schneider et al. 1995)

In recent years, due to increased competition for scarce resources, scholars and practitioners have been devoting more attention to identifying the factors that drive private contributions to nonprofit organizations (Frumkin & Kim 2001; Marudas & Jacobs, 2004; Marudas, 2004; Jacobs & Marudas, 2009; Grizzle, 2015 and others). This study aims to investigate whether individual donors are influenced by the amount of outstanding debt when donating to arts and culture-related nonprofit organizations.

To answer this question, I rely on data derived from the Cultural Data Project (henceforth CDP). Using this dataset, the study answers a number of important questions. First, which types of arts and culture-related nonprofits are most likely to use debt? Second, what proportion of organizations within this particular subset of the sector use debt? Third, what is the most common type of debt utilized by these nonprofits? Fourth, is there a difference in the financial health of organizations that issue debt compared to those that do not? Finally, do donors impose a penalty on highly leveraged nonprofit organizations in the form of fewer donations?

The statistical design of this paper adopts with some modifications “the best parsimonious model of donations,” derived by Marudas et al. (2012): a log-log model where the dependent variable is defined as total private contributions (sum of all private contributions received from individuals, corporations, board members and foundations) in the current period. The preliminary results indicate that there is no penalty imposed by donors on highly leveraged nonprofits. The impact of outstanding debt is not statistically significant in the model. In addition, the results also indicate that more financially healthy nonprofits are more likely to use debt.

References
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The Leadership in Leaving: Managing the Exit of Longterm Leaders

The United States and 18-20 other countries are in the midst of enormous social and cultural shifts as the bulge of baby boomers begins to leave their long-term jobs and leadership positions. In the US it is estimated that as many as 70% of top Third Sector leadership positions will have changed hands from 2010 to 2025. Most of these transitions are managed ad hoc with few standards for process and procedures. Better practice must be based on data that describes and documents the patterns of experience for individuals and organizations.

In 2011 the Life After Leadership team began research to understand:

- A macro view of the baby boomer life transitions on Third Sector organizations and leadership
- how leaders make the decision to leave their long-term roles—what they desire and fear;
- how they decide what to do next;
- how organizations can and should be prepared for a leadership transition that often involves a founder as the longterm leader
- how and why many organizations opt for an extended exit of the longterm leader while the new leader arrives.

The research data is US-based and includes 50 in-depth interviews, 400 survey respondents and 100 focus group participants. The interviews were conducted with leaders of social services and social change organizations; the survey respondents responded to a publicly posted survey and are diverse in terms of social sector structures and causes.

The literature is not extensive although there are practical books and materials about the practice of executive transitions. Marc Freedman’s books on healthy aging and the opportunities for increasing service to the social sector through "encore careers" are fundamental to understanding the related demographics and new opportunities.

Life After Leadership research more explicitly documents that more than 97% of all participants want to continue to work for the public good following their main careers. It reveals many dilemmas about the fears of leaders who are conflicted about leaving along with evidence of the dissolution of those fears once leaders have actually transitioned.

The paper will link together key findings from all five areas of the research:

- The context—boomer demographics
- Deciding to Leave
- Preparing the Organization
- Finding the Next Thing
- Exploring the Option of Exiting the Role but staying in the organization.

The implications from the data include:

- The need for better practice in leadership transitions in the sector
- The need for organizations to prepare for transition
- The potential bonus in social capital for the sector as boomers stream out of their main career jobs and into service and activism

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The Refugee Crisis in Austria and the Outburst of Civil Society Activism – Managing Volunteers in Turbulent Times

With the enhancement of the refugee crisis in summer 2015 in Austria an outburst of civil society activity took place, including not only traditional NGOs but also newly formed grass-roots initiatives, involving many people in voluntary activities for the first time. Large numbers of volunteers had to be co-ordinated or co-ordinated themselves spontaneously. This paper discusses different patterns of volunteer co-ordination and their respective consequences for effectiveness, motivation and binding effects as well as for effort for the organizations. It is based on the analysis of web-communication and 30 in-depth interviews in autumn and winter 2015. The results are part of a larger study that focusses on organizational aspects, co-ordination of volunteers, co-operation of different organizations and actors and civil society functions.

Up to 2014, although the conditions for civic engagement were favourable in Austria, civic engagement was quite low (More-Hollerweger, Simsa et al. 2014). In autumn 2015 with about 180,000 refugees entering Austria only in September, an outburst of civil society activism took place, which can almost be described as the start of a new movement. Government authorities were overstrained and, like in other well-documented situations (Lindenberg 1999), the civil society began to fill the humanitarian vacuum left by the corporate sector and the nation-state. Although the role of NPOs in regard to state failure has been discussed intensively (Salamon & Anheier, 1998; Zimmer & Pliller, 2007), for Austria (and also Germany) the situation was historically unique: With civil society actors supplying refugees on a very large scale with vital necessities like food and clothes – sometimes even been hindered by state authorities -, a potential end of the welfare model of public and civil society co-operation and thus a new role of civil society might have emerged. Also, new patterns of volunteering were to be seen, regarding not only high numbers and intensity of engagement but also the high amount of self-organization. So far, most volunteering had taken place within traditional NPOs (More-Hollerweger, 2015), in 2015 many loosely coupled groups and grass-roots initiatives were founded, mostly organizing themselves spontaneously via social media.

The paper will focus on research results regarding the following questions:

- Activities and their effects (What does democracy, civil society engagement and solidarity across armed conflict, which activities did exist?)
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**The Swiss Nonprofit Sector in Transformation – Waves of Sustainability**

**Introduction**

Over the recent years there has been a dramatic increase in interest in the social responsibility and sustainability of enterprises and their role in achieving a sustainable development. Scholars and practitioners gained a comprehensive understanding how business must change and evolve in order to address this aim and accomplish a positive contribution. Contrary, little consideration has been given to non-profit organizations (NPOs) and the way they manage their ecological, economic and social responsibility (Jones & Mucha 2013). Conceptual and empirical studies are largely missing, especially for the case of Switzerland.

In the same way, the majority of Swiss NPOs has not addressed the issue of sustainability and ignored it in their daily work (Daub, Scherrer & Verkuil 2014).

The range how business responds to sustainability encouraged researchers to examine the phases of organizational change towards a sustainable organization. There exist different numbers of stages and labels to describe the sustainability continuum enterprises go through, but the overall idea of the models is the same. It is not primarily to get a historical insight but more to develop a deep understanding of the path corporations must pursue to transform their organization into a state in which social and ecological issues are addressed comprehensively. For example, Benn, Dunphy and Griffiths (2014) distinguish between: 1) Rejection, 2) Non-responsiveness, 3) Compliance, 4) Efficiency, 5) Strategic proactivity and 6) The sustaining corporation. The authors categorize the phases of sustainability according to three waves of corporate change: a first wave (1. and 2. phase), a second wave (consisting of the 3., 4. and 5. phase) and a third wave (consisting of the 6. phase).

In this research paper we aim for a better understanding of the path Swiss NPOs take in transforming their organization. On a conceptual level we transfer the phase model by Benn, Dunphy and Griffiths (2014) from their company point of view to the NPO sector. We are particularly interested if and how the model requires adjustments due to the specificities of NPOs. Furthermore, we would like to examine to what extent the phases are reflected in the efforts Swiss NPOs make to become more sustainable.

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### Hans Van Kranenburg, Radbous University Nijmegen
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**Understanding NGO-Firm Collaboration in the Context of CSR: the role of motives**

In recent years, the relations between non-governmental organizations (NGOs) and firms have increasingly moved from situations of conflict to situations of collaboration. Especially in the field of corporate social responsibility (CSR), NGO-firm partnerships are becoming common practice. Governments and international organizations active stimulate such cross-sector collaborations to further sustainable development. Collaboration between NGOs and firms is however not always easy nor effective. Both academics and professionals have documented the complexity of collaboration between NGOs and firms (Bryson, Crosby, & Middleton Stone, 2006; Lindenberg, 2001).

Compared to the extensive management research on inter-firm partnerships, there is still little know about the drivers of NGO-firm collaboration. In particular, there is a lack of management research on the role of motives as a driver of NGO-firm collaboration. The few, mostly qualitative, studies addressing this topic show inconclusive results. Also, the existing management research on NGO-firm collaboration seems to pay little attention to the degree of involvement of the partners. Consequently, the knowledge on NGO-firm partnerships is not only scarce, but might also fail to capture the complexities of this kind of collaboration.

The dominant streams of management literature that address partnerships, such as the resource-based view and transaction cost economics, claim that inter-firm partnership formation is driven by instrumental motives. Engagement with CSR is, however, also based on moral motives. Consequently, as NGO-firm partnerships generally take place in the context of CSR it is likely that the motives of organizations that enter into NGO-firm partnerships are different from those of firms in inter-firm partnerships. In the study we use Austin and Seitanidu’s (2012) typology of NGO-firm partnerships and categorize these types as 'high involvement' or 'low involvement' collaborations. This paper addresses the following question: what is the role of motives in relation to types of NGO-firm partnerships that emerge in the context of CSR?

The study employs a quantitative approach using a unique sample (N = 101) of employees that are active in Dutch partnerships between for-profit firms and NGOs. Data was collected through an online survey. The motives were selected through factor analysis, while chi square analysis and logistic regression were used to examine the motives to enter into partnership that are at play in NGO-firm collaboration and their relation to the type of partnership that emerges.

The study provides the following three findings. It finds that moral motives play a dominant role in NGO-firm partnerships, which seems to be unprecedented in the literature on inter-firm partnerships. Secondly, it finds that NGOs and firms have largely overlapping motives, but prioritize them differently. A third finding shows that instrumental motives are more important in 'low involvement' partnership types than in the...
Sweden is considered to be one of the most egalitarian countries in the world and women and men are equally engaged in voluntary work on an aggregate level. Yet, Swedish civil society appears to be marked by gender. Differences can, for example, be discerned as to in which activity field women and men are active and what positions they hold (Blennberger et al., 2004; Stark and Hamrén, 2000). Existing research in both Sweden and elsewhere provides, however, little comprehensive knowledge regarding conditions for female and male volunteers within civil society organizations (CSOs) (yet, see Gibelman, 2000; Pynes, 2000 and Gasman et al., 2011 for examples of studies on gender among employees).

To help fill this knowledge gap, the purpose of this paper is to explore the conditions for women and men doing voluntary work in a Swedish CSO, the Swedish Sea Rescue Society. The data emanates from a survey among 1653 volunteers involved in the organization. The questionnaire concerned the respondents' voluntary work and their experiences as female and male volunteers. The analysis of the data draws on research into gender in organizations suggesting that organizations are structured according to gender and that gender relations are reproduced through processes and practices (Acker, 1992, 2012; Ely and Meyerson, 2000; Martin, 2003). In particular, the concepts of "gender structure" and "gendered" are used to describe the case organization and to discuss processes and practices that contribute to the reproduction of male dominance. The analysis reveals that although most respondents are happy working as volunteers, the findings also show that conditions of female and male volunteers differ. Male volunteers typically hold positions imbued with power and status. Female volunteers were in token positions and in many ways had to adapt to conditions shaped according to an ideal volunteer, in this case a competent and loyal man without inconvenient family responsibilities. Moreover, the analysis highlights patterns of social interaction emanating from the ambiguities of unstructured processes and gendered expectations that appear to favour male volunteers.

The concluding discussion focuses on how the concepts of "gender structure" and "gendered" can be developed in order to better understand how gender inequalities are produced and reproduced in CSOs. This requires that these concepts take into account the organizational characteristics of CSOs, for example their many different stakeholders ranging from members, staff and executives, to beneficiaries, board members and volunteers (cf. Abzug and Webb, 1999).
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What tears them apart? Dissolution in instrumental and expressive voluntary associations

The associational field in the Nordic countries is under "intense pressure" and the development is at the expense of Nordic particularism, which is characterized by, for example, popular mass movements, hierarchical organization patterns and the representative role of associations, bringing them towards other countries. Linked to this, culture and recreation organizations increase in popularity while many other organizational segments decline (Alapuro & Stenius 2010). In this paper I look at the changes of the third sector from the perspective of dissolutions in voluntary associations in the Finnish context.

What are the main problems voluntary associations' faces and that eventually lead to their dissolution? Previous studies on the dissolution and survival of associations have found that young age and small size decrease the probability of survival while, for example, external ties, extroverted activities and hierarchical structures increase survival chances (Wollebaek 2009). As voluntary associations include a wide specter of organizations, with differences concerning, for example, organizational form and size, resource dependency, environment and rationale, one can expect that neither the dissolution rates, nor the challenges associations face are the same depending on which part of the associational field is studied. As an illustration, the pressure on a bowling club is probably different than on an environmental association or a labor union. So, rather than studying all associations as a whole, I intend to divide them into theoretically meaningful categories.

Starting from a separation between associations’ emphasis on either advocacy and/or service delivery, or socializing in their activity, I address the differences in dissolutions developing on a well-known typology by Gordon and Babchuk (1959) which divides voluntary associations in three categories: instrumental, instrumental-expressive, and expressive associations. Exploring the issue of associational dissolution by comparing three separate categories of associations I attempt to shed light on how internal and external conditions vary depending on the rationale of activity. This study can also inform on how particular social change effect different associations.

The material consists of a survey data collected under the leadership of Professor Voitto Helander for The Johns Hopkins Comparative Nonprofit Sector Project in the 1990s. The total number of associations that have been identified as either registered or dissolved is 3377.

Key-words: voluntary associations, dissolution, instrumental-expressive, organizational death

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Who should pay the bill for hosting the Olympic Games?

Major sport events (e.g. FIFA World Cup, Olympic Games) are franchised by nonprofit sports organizations (FIFA, IOC) and financially supported by public authorities and by for-profit sponsors. There has been an ongoing discussion in the academic world about the return of investments in facilities for major sports events (Weed et al., 2012). Despite the discussion on maximizing the legacy of such events (Liu et al., 2014), it remains questionable if the legacy is big enough to justify the investments made. Following the call for more research by Atkinson et al. (2008) this study wants to shed up light on the question of who people think should pay the "bill" for sports events, who they think is paying for it and how their support or opposition can be explained.

The study conducts a survey among the general population in various parts of Germany focusing on the possibility of a bid for hosting the Olympic Games 2024 in Hamburg. Goal of the study is to explain differences in willingness to support a bid, as well as test for differences in the individual willingness to pay for it. Using explaining factors (civic pride, engagement, and identification, the expected costs and benefits, the individual level of information, and the sport affinity) we develop a comprehensive explanation model for supporting a bid to host the Olympic Games.

Preliminary results of the recently started data collection (currently N=59) show that respondent differed on the question of who should bear the entrepreneurial risks of large sport events (25% answered public, 15% nonprofit, 15% for-profit organizations, 7% no opinion). Interestingly, mean values of the item "agreement to Olympic Games bid" (item:otOGb) differed significantly among these groups. For this preliminary analysis we conducted t-tests to gain a first impression. Respondents who answered that the government should bear the entrepreneurial risks had a significantly higher score in "item:otOGb" (mean 4.53) than respondents who think nonprofit organization should bear the risk (3.71) and respondents who favor for-profit organizations (2.89). The differences in support may in part be explained by the fact that over 60% perceive that the public organizations bear the entrepreneurial risks and people disagree with this. The full data set will be tested on that and in additional analyses expected costs and benefits on a social, economic and ecological level will be incorporated as explaining factors. The willingness to pay for Olympic Games in Hamburg will be analyzed and compared with other social innovation investments (refugees support; renewal of educational infrastructure).

This study enhances the knowledge on who supports or opposes to hosting major sport events, who citizens think should pay for it and how differences in the answering behavior can be explained. This will contribute in a theoretical context to the academic legacy discussion, in a more practical level, nonprofit and public managers will gain inside to understand how support or opposition to hosting major sport events can be managed.
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<th><strong>POSTER</strong></th>
<th><strong>Research on the growth of nonprofit institutions in Japan using national longitudinal statistics.</strong></th>
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<td><strong>Background and research objectives</strong></td>
<td>The SNA (United Nations System of National Accounts) is the international standard framework used to represent national economic growth. It includes nonprofit institutions serving households (NPISHs) but not nonprofit institutions serving businesses (NPISBs) such as business cooperative associations or employer membership organizations. Anheier and Salamon (1998) have also highlighted the problems faced when we measure the economic growth of nonprofits by NPISHs alone. Collection of national data on a wide range of nonprofit organizations is difficult. However, Japan's Cabinet Office has produced national longitudinal statistics for nonprofit organizations; this data can be used to gauge nonprofit organizations' actual growth. The statistics cover both NPISHs and NPISBs and include information such as income, consumption and investments, and number of coworkers. This paper attempts to conduct a financial analysis on the growth of a broader range of nonprofit organizations than just NPISHs by using the longest time series data available, from 1999 to 2013.</td>
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<td><strong>Previous studies</strong></td>
<td>Salamon and Anheier (1997) and Amenomori (1997) have clearly explained the complexity of nonprofit organizations in Japan. They concluded that the nonprofit sector in Japan is an undistinguishable sector, and it is classified into various types of institutions according to the laws or policies. Yamauchi and Matsunaga (2004) have examined the applicability of the nonprofit satellite account using national and original statistics. Meanwhile, portfolio management (Kingma 1993), management analysis (Anthony and Young 2003), and business index analysis (Greenlee and Trussel 2000) have all been effectively used to analyze the financial standing of nonprofit organizations and to measure the growth of the nonprofit institutions and sectors.</td>
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<td><strong>Methodology</strong></td>
<td>In this paper, the author will first attempt to grasp the overall financial condition of nonprofit organizations. The author will then compare them with other sectors using categorical data utilizing various financial ratios for income, consumption, and investments to measure management productivity and effectiveness. The data will also allow the author to examine the growth of each sector development on a time series.</td>
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<td><strong>Contributions</strong></td>
<td>Methods to measure the growth of the third sector have mainly been developed in Western countries. As Kim and Kim (2015) indicated, many Asian countries have not been able to successfully estimate the economic growth of their third sector. There is no recent academic research that discusses the third sector's economic growth using national statistics in Japan, which unfortunately gives the Japanese third sector less prominence than it deserves. This paper also aims to contribute to international comparative studies not only among Asian nations but also with other countries outside the region.</td>
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