

2022

External Stakeholder Relationship Strategies for Increasing Nonprofit Organizations' Financial Viability

Henry Ayoola Olofinmoyin
Walden University

Follow this and additional works at: <https://scholarworks.waldenu.edu/dissertations>



Part of the [Business Commons](#), and the [Sustainability Commons](#)

This Dissertation is brought to you for free and open access by the Walden Dissertations and Doctoral Studies Collection at ScholarWorks. It has been accepted for inclusion in Walden Dissertations and Doctoral Studies by an authorized administrator of ScholarWorks. For more information, please contact ScholarWorks@waldenu.edu.

Walden University

College of Management and Technology

This is to certify that the doctoral study by

Henry Ayoola Olofinmoyin

has been found to be complete and satisfactory in all respects,
and that any and all revisions required by
the review committee have been made.

Review Committee

Dr. Janice Garfield, Committee Chairperson, Doctor of Business Administration Faculty

Dr. Meridith Wentz, Committee Member, Doctor of Business Administration Faculty

Dr. Peter Anthony, University Reviewer, Doctor of Business Administration Faculty

Chief Academic Officer and Provost
Sue Subocz, Ph.D.

Walden University
2022

Abstract

External Stakeholder Relationship Strategies for Increasing Nonprofit Organizations'

Financial Viability

by

Henry Ayoola Olofinmoyin

MSc, University of Glamorgan, 2006

BSc, Obafemi Awolowo University, 1998

Consulting Capstone Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

March 2022

Abstract

A business leader's ability to establish and sustain effective relationships with organizational stakeholders affects business competitiveness and sustainability. Some executives of nonprofit organizations (NPOs) lack strategies to build relationships with external stakeholders to achieve financial viability for their organizations. Grounded in stakeholder theory, the purpose of this qualitative single case study was to explore strategies NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives. The participants were three senior executives of an NPO in Mississippi, United States, who have successfully managed financial viability objectives using external stakeholder relationship strategies for 3 years or more. Data from academic and professional literature, semistructured interviews, company documentation, and the Baldrige Performance Excellence Program were analyzed using thematic analysis. The results indicated some NPO executives build relationships with external stakeholders to achieve their organization's financial viability objectives effectively using strategic stakeholder optimization—the alignment of the organization's activities, processes, and practices to achieve stakeholder-driven organizational objectives. A key recommendation is that NPO leaders use stakeholder optimization strategies to achieve stakeholder and strategic alignment. The implications for positive social change include the potential for NPO leaders to increase NPO financial viability to serve societal needs not fulfilled by the public or private sector.

External Stakeholder Relationship Strategies for Increasing Nonprofit Organizations'

Financial Viability

by

Henry Ayoola Olofinmoyin

MSc, University of Glamorgan, 2006

BSc, Obafemi Awolowo University, 1998

Consulting Capstone Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

March 2022

Dedication

Olofin orun ni moyin. I dedicate this study to God, the ever faithful. To my family: my wife, Obiageli Olofinmoyin, RN FNP-C, my tag-team partner, my love; my son, Oluwapelumi, and my daughter, Oluwabunmi, the best reasons in the world and who had to sacrifice Daddy time while Daddy studied, tag. Daddy loves you. You've got this. My parents, Commodore (Rtd) K.L and Chief Mrs. DAY Olofinmoyin, who were my first introduction to education and who sacrificed significantly to set me on this journey of lifelong learning and my brothers Kola, Kehinde, Taiwo, and Idowu, my earliest motivations and supporters. To all those who contributed to igniting and sustaining this lifelong journey of learning, my teachers, my cohorts, my cheerleaders, my exemplars, and those who through sweat and sometimes blood have made such a learning adventure possible for a Black child from Ilawe-Ekiti, let's scale it. And to everyone who suffers self-doubt and is uncertain that they can. Keep at it, be naïve enough to start; the story is worth the journey, the journey worth the tales, and the tales worth the struggles.

Acknowledgments

I acknowledge the support, contribution, and sacrifices towards this shared journey, and I am eternally grateful to my doctoral committee chair, Dr. Janice Garfield, you are my DBA. From my first residency and through completing the doctoral study, your mentoring, contribution, guidance, insights, and support made the difficult journey worthwhile. My second committee member, Dr. Meridith Wentz, and University Research Reviewer (URR), Dr. Peter J. Anthony, thank you for sacrificing your time to ensure we moved the document forward on an aggressive schedule while yet providing valuable insight and feedback through detailed reviews. Dr. Karin Mae, my initial doctoral committee chair, thank you for making me trudge on despite the many challenges. Dr. Denise Land, every one of my instructors, the Walden DBA faculty, alumni of the program, everyone from the Mentee sessions or who connected with making the Walden consulting capstone DBA program the exceptional opportunity that it is, you paved the path and make it possible for many like me to dream dreams and achieve feats. My wife, son, and daughter, for your love that lit the path even on those dark days. My DBA residency cohort turned friends, especially Dr. Camille Black, the first, and friends turned co-venturers; Dr. Akubu Adiela, for many hours helping find resources and keeping me accountable while also working on your studies; and Nwamalubia Emenike, Army strong, I know, but Retreat, hell! Thank you for your friendship. My partner organization, client leader, and interview participants—this study was possible because of your support, encouragement, and providing the opportunity. Thank you all.

Table of Contents

List of Tables	v
List of Figures	vi
Section 1: Foundation of the Study.....	1
Background of the Problem	1
Problem Statement	2
Purpose Statement.....	3
Nature of the Study	3
Research Question	5
Interview Questions	5
Conceptual Framework.....	6
Operational Definitions.....	7
Assumptions, Limitations, and Delimitations.....	8
Assumptions.....	8
Limitations	8
Delimitations.....	9
Significance of the Study	9
Contribution to Business Practice.....	10
Implications for Social Change.....	11
A Review of the Professional and Academic Literature.....	11
Application to the Applied Business Problem.....	13
Stakeholder Theory.....	14

Nonprofit Organizations	21
Nonprofit Organizations, Stakeholders, Strategies, and Financial Viability	42
Transition	46
Section 2: The Project.....	48
Purpose Statement.....	48
Role of the Researcher	48
Participants.....	53
Research Method and Design	55
Research Method	55
Research Design.....	57
Population and Sampling	59
Ethical Research.....	62
Data Collection Instruments	64
Data Collection Technique	66
Data Organization Techniques.....	68
Data Analysis	69
Reliability and Validity.....	72
Reliability.....	73
Validity	74
Transition and Summary.....	76
Section 3: Organizational Profile.....	78
Key Factors Worksheet.....	79

Organizational Description	79
Organizational Situation	91
Leadership Triad: Leadership, Strategy, and Customers	97
Leadership.....	98
Strategy	106
Customers and Stakeholders	118
Results Triad: Workforce, Operations, and Results.....	124
Workforce	125
Operations	129
Measurement, Analysis, and Knowledge Management.....	137
Collection, Analysis, and Preparation of Results.....	146
Thematic Findings	146
Product and Process Results	160
Customer Results	162
Workforce Results	164
Leadership and Governance Results	166
Financial and Market Results.....	167
Key Themes	169
Project Summary.....	175
Contributions and Recommendations	178
Application to Professional Practice	181
Implications for Social Change.....	182

Recommendations for Action	183
Recommendations for Further Research.....	185
Reflections	186
Conclusion	188
References.....	190
Appendix A: Copy of Interview Protocol.....	213
Appendix B: Service Order Agreement.....	215

List of Tables

Table 1 CNPO Programs and Services	81
Table 2 CNPO Stakeholder Influence Map	90
Table 3 CNPO Performance Metrics and Vectors	117
Table 4 Sources of Nonprofit Organization Competitive Information	123
Table 5 Sources of Organization Knowledge	145
Table 6 2019 CNPO Stakeholder Power and Interest Chart.....	163
Table 7 CNPO Financial Performance Results 2017 - 2019	169

List of Figures

Figure 1 Average Child Poverty Rates in Rural Counties, 2012-16.....	84
Figure 2 CNPO Strategic Planning Process.....	107
Figure 3 CNPO Program and Services Spend	161
Figure 4 CNPO School-Age Customers	164
Figure 5 CNPO Community and Workforce	165
Figure 6 Strategic Stakeholder Optimization.....	180

Section 1: Foundation of the Study

Performance, sustainability, and competition are critical factors in an organization's ability to deliver its objectives. Boateng et al. (2016) documented the importance of performance management in nonprofit organizations (NPOs). Describing performance management as NPO leaders' ability to acquire the resources necessary to serve communities and accomplish the organization's mission, Boateng et al. identified sustainability as essential for measuring nonprofits' performance. Researchers such as Beaton (2020), Maher et al. (2020), and McDonald et al. (2015) investigated the performance of NPOs and established financial viability as an essential measure of organizational sustainability and a top concern for NPO leaders. Lu, Lin, and Wang (2019) found that NPOs in good financial condition were more likely to be competitive and less likely to fail.

Background of the Problem

NPOs have been in existence in the United States for over 200 years (Sprague, 2019). Constituting a third sector of the economy that is neither public nor private, the nonprofit sector aims to fulfill society's needs not served by the public or private sector. A significant part of the global economy, strengthening communities by building social capital, providing representation for the disenfranchised, and providing employment, NPOs are not in business to make money but to serve their stakeholders using revenue from private donations or federal awards (Samad et al., 2017; Sprague, 2019). Therefore, leaders of NPOs must manage multiple and complex stakeholder relationships to achieve their organization's goals and objectives (Conaty & Robbins, 2018).

The relationships between NPOs and their stakeholders have evolved over the last few decades as the global economy, political focus, and demand for the services that NPOs provide have changed (Beaton, 2020; Conaty & Robbins, 2018; Sprague, 2019). Performance management in NPOs measures the ability of NPO leaders to find increasingly innovative ways to ensure the longevity of the organization and to exploit the environment in the acquisition of scarce and valued resources to serve their stakeholders and accomplish the organization's mission (Boateng et al., 2016; de Langen, 2018; Levine & Zahradnik, 2012; Slappy, 2019). Measuring performance in NPOs, in practice, has been more tortuous and difficult than measuring the performance of commercial organizations because of the expectations, perspectives, and relationship dynamics between various stakeholders (Conaty & Robbins, 2018; Samad et al., 2017). Researchers and leaders in NPOs, committed to correctly measuring NPO performance, have identified sustainability, financial viability, and the management of stakeholder objectives as significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West & Ries, 2018).

Problem Statement

A business leader's ability to understand, build, and manage close relationships with the organization's stakeholders affects the organization's competitiveness and sustainability (Banks et al., 2016; Harrison et al., 2019). Samad et al. (2017) showed that in NPOs, organizational sustainability, represented by the Sustainability Index for Social Enterprises, stakeholder relations contributed to financial viability in 48% of the organizations surveyed. The general business problem is that some NPO executives are

unable to develop relationships with external stakeholders that help their organizations remain financially viable. The specific business problem is that some NPO executives lack strategies to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively.

Purpose Statement

The purpose of this qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The partner organization was an NPO in Mississippi, United States. The targeted population consisted of three senior executives of the partner organization who have successfully managed financial viability objectives using external stakeholder relationship strategies for 3 years or more. The study might impart positive social change by highlighting the impact of the NPOs' operations on society, helping the organization, community, and societal stakeholders build better relationships, which may then increase the NPO's viability to serve societal needs not fulfilled by the public or private sector.

Nature of the Study

I used the qualitative research methodology. Qualitative research methodology is concerned with understanding a phenomenon from participants' experiences and perspectives (Yin, 2016). The qualitative method was appropriate because the study's main objective was to explore the strategies NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively. Based on a positivist philosophy, the quantitative method assumes

that reality is separate from the individual and focuses on examining variables' characteristics and relationships (Ansari et al., 2016). Using the mixed-methods approach requires the researcher to collect and analyze qualitative and quantitative data in response to research aims, questions, and hypotheses, integrating quantitative and qualitative methodologies intentionally to generate new insights (Ansari et al., 2016; Yin, 2016). Therefore, the mixed-method and quantitative methods were not appropriate for this study because they both required some objective ontological perspective that held reality separate from the individual, and both used quantitative data collection or analysis.

The design of this qualitative study was a single case study. Ethnographic and phenomenological designs were also considered for the study but judged inadequate to answer the research question. Researchers use an ethnographic study to research an individual group of people's cultures (Leigh, 2013). A phenomenological study is appropriate to explore the personal meanings of a particular population's lived experiences (Mullins, 2014). The case study design is appropriate for assessing the individual's or organization's strategies within a bounded case (Yin, 2016). Although the multiple case study design explores a phenomenon using multiple cases, providing the opportunity to contrast findings across cases (Yin, 2018), this study used one case, the partner organization. An NPO in Mississippi, the partner organization, was the single case used to satisfy the consulting capstone design requirements of the Walden University DBA program (Walden University, 2019). Therefore, a qualitative single case study was an appropriate design for my study's purpose.

Research Question

What strategies do some NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively?

Interview Questions

1. Who are your organization's key external stakeholders?
2. What stakeholder issues, needs, interests, and influences did you identify as important in building a relationship with your key external stakeholders?
3. Based on your experiences, how does managing the relationship with your organization's external stakeholders help your organization achieve its financial viability objectives?
4. What strategies have you used to build relationships with external stakeholders to achieve your organization's financial viability objectives?
5. Based on your organization's experience, how have the strategies enabled you to manage context, events, stakeholder identification, and management response in stakeholder relationships?
6. Based upon your experiences, which corporate strategies, actions, decisions, operations, practices, or goals to manage financial viability objectives most affect your external stakeholders?
7. What else can you share with me about the stakeholder relationship strategies you employ to help you achieve your organization's financial viability objectives more effectively?

Conceptual Framework

I used stakeholder theory as the conceptual framework for this study. I conducted a keyword search for strategies to engage external stakeholders, and the search returned several articles, many of which were associated with Freeman's (1984) stakeholder theory. Freeman introduced the concept of a corporation identifying and managing the relationships between key individuals or groups. Stakeholder theory has had varying definitions by other stakeholder theorists since Freeman concluded that organizations should pay attention to the needs, interests, and influences of individuals and groups who affect or are affected by the organizations' policies and operations (Buchholz & Rosenthal, 2005). Theorists have developed stakeholder theory around three approaches. Donaldson and Preston (1995) identified (a) the descriptive, used to explain the characteristics of stakeholders; (b) the instrumental, which attempts to identify the connections among stakeholders and how these should align to an organizations' goals; and (c) the normative, which critically examines how these relationships function and the rules for successful management of the relationships. Literature supports stakeholder theory's potential in understanding organizational performance (Buchholz & Rosenthal, 2005; Donaldson & Preston, 1995; Freeman, 1984). Stakeholder theory was suitable for this study to understand the strategies NPO leaders employ to build relationships with external stakeholders and the organization's ability to achieve its financial viability objectives more effectively.

Operational Definitions

The terms I define below frequently recur in the nonprofit lexicon and throughout the study. I provide the definitions here for ease in interpreting the research.

Financial health: Measures of a proposed view of financial capacity, financial resilience, and solvency beyond the closed system approach of accounting and revenue variables (Prentice, 2016).

Financial stability: The use of management practices that reduce revenue portfolio volatility and increase predictability by NPO leaders to survive a temporary financial problem (von Schnurbein & Fritz, 2017).

Financial viability: Financial viability means the ability to generate resources to meet the organization's present needs without jeopardizing future operations to have money to conduct operations over the long term (Samad et al., 2017; Young, 2020).

Financial vulnerability: The reduced capacity to recover from sudden financial shocks, including sudden and unexpected loss of income and sudden and uncontrollable increase in expenditure (Lu, Lin, & Wang, 2019).

Nonprofit organizations: Nonprofit organizations are organizations whose objectives are to fill society's needs that the public or private sector cannot or will not satisfy; nonprofit organizations impose the nondistribution of profits to their members (Samad et al., 2017; Sprague, 2019).

Organizational stakeholder: Individuals and groups who affect or are affected by the organizations' policies, operations, and success (Freeman, 1984; Harrison et al., 2019; Stacy, 2019).

Organizational sustainability: An organization's ability to survive so that the organization may continue to achieve its mission and serve its related stakeholders (Samad et al., 2017).

Assumptions, Limitations, and Delimitations

Assumptions

Researchers use statements that are possible explanations for an unverified or theoretically unproven phenomenon and address constraints the researcher is aware of that may affect the study, but the researcher will not attempt to control (Lachmann et al., 2017; Leedy et al., 2019; Marchetti, 2020). The primary assumption for this study was that NPO leaders, in addition to pursuing the satisfaction of their stakeholders' needs, also actively sought organizational competitiveness, viability, and sustainability. Other assumptions included that all participants would provide honest, truthful, and unbiased responses to each interview question (see Pyrczak, 2016). Additional assumptions were that a qualitative research method, single case study design, and selective sampling were appropriate for answering the research question. I also assumed that the participants would provide valid organizational documents for use in the research.

Limitations

Limitations are circumstances that the researcher may not be able to influence, which restrict the conditions surrounding the study, can highlight weaknesses within a study, and that the researcher must take into consideration (Marchetti, 2020; Swank & Lambie, 2016; Willems et al., 2014). The first limitation in this study was that the scope was a single NPO in Mississippi, and the sample size was three NPO leaders who had

used stakeholder strategies to achieve organizational financial viability objectives effectively, which means the findings may not represent the entire small nonprofit population and are unique to this organization. Another limitation was the use of in-depth interviews for data collection. Using interviews, a researcher must trust that the participants are open and sincere in their answers to interview questions (Yin, 2016). Other limitations may exist that I have not identified here.

Delimitations

Delimitations are the characteristics within a study that restrict the study's scope, constrain the interpretation of the findings, and form the study's boundaries (Boyd, 2020; Swank & Lambie, 2016). A delimitation within the study was the focus on the strategies leaders of NPOs used to build relationships with their external stakeholders to achieve financial viability objectives. The study sample was another delimitation, restricting the scope by purposefully sampling leaders of the partner NPO in Mississippi who had 3 years' experience or more using strategies to build relationships with stakeholders to achieve financial viability objectives. Finally, I captured these leaders' lived experiences within this single qualitative case study using in-depth interviews to develop rich, thick data relevant to the specific case.

Significance of the Study

Organizational leaders face many issues, including maintaining their organizations' financial viability. Leaders seek more effective and efficient management strategies to improve their organizations' financial viability (Samad et al., 2017). With increased competition for scarce resources, social and commercial enterprises must

compete to continue serving their key stakeholders. The study explored the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. Gaining such an understanding might aid leaders to manage and meet key stakeholder needs more effectively and efficiently and to employ interventions to mitigate the effect of key external stakeholder displeasure on corporate sustainability and thereby enhance organizations' financial viability (Banks et al., 2016; Hillen & Nevins, 2019; Mitchell et al., 1997).

The implications of this study for positive social change include the potential to promote a better relationship between NPOs and society. Leaders of NPOs may obtain knowledge to serve society's needs in ways not possible by the public or private sector and improve the relationships with their key external stakeholders. By increasing NPOs' ability to meet key external stakeholders' needs, NPOs can better support local communities.

Contribution to Business Practice

Leaders of nonprofits continue to pursue innovative ways to serve their organization's stakeholders in an increasingly competitive business environment. The study results might contribute to business practice by extending existing theory on stakeholders to provide leaders in the partner NPO with strategies that might help them manage stakeholder relationships. Using strategy to meet stakeholder needs may mitigate the effect of key external stakeholder displeasure on corporate sustainability, enhancing the NPO's financial viability. The contributions to business practice, by extending the

theory to research the business problem, may be relevant not only to the partner NPO but also for nonprofit and for-profit organizations throughout the world to improve their organizations' financial viability.

Implications for Social Change

Stakeholder relationship management evolved due to the failings of corporations to address the legitimate desires of nonfinancial and other social stakeholders. The study might have implications for social change by highlighting the impact of the NPO's operation on society and helping the NPO executives promote sustainability, ensuring that the organization is not acting illegally or unethically while pursuing competitive advantage. The study's results might also help NPO leaders, the community, and other societal stakeholders build relationships that strengthen communities, build social capital, provide services for the disenfranchised, provide some employment opportunities, and achieve the organization's financial viability objectives.

A Review of the Professional and Academic Literature

Reviewing professional and academic literature is vital for providing researchers and their proposed audience with existing literature about the research topic and identifying gaps in the literature. A review of these existing professional and academic literature serves as a firm foundation for presenting and analyzing scholarly research (Steinert & Thomas, 2016). When researchers conduct a transparent, unbiased, and balanced literature review, they can identify themes, uncover research topics, discover gaps or problems in existing research, or discern new problems or issues for research (Baker, 2016; Winchester & Salji, 2016). In this literature review, I conducted a

transparent, unbiased, and balanced review. Using keyword search for mainly scholarly peer-reviewed articles from the Walden University library databases such as ProQuest, ScholarWorks, EBSCO, SAGE, and the Google Scholar search engine, I sourced relevant, topical articles and resources. The keywords included *nonprofit*, *organizational performance*, *sustainability*, *financial viability*, *stakeholders*, and *competition*.

I primarily used the Walden University library resources and the Google Scholar search engine as a secondary resource to find and collect articles for this study. I then reviewed any articles or resources cited in the initial articles collected to follow the subject to other relevant resources. I also gathered information from GuideStar, books, public reports, public websites, the partner NPO's website, and organizational documents. The study included 182 sources, 159 (87%) peer-reviewed articles or resources, and 158 (87%) published in 2016 or later. The literature review consists of 82 sources; 64 (98%) of these are peer-reviewed references, and 67 (93%) published in 2016 or later.

I organized the literature review into three major sections. In the first section, I address stakeholder theory, which I chose as the conceptual framework for the study. In the second section, I explore the nonprofit organization model, its nature, characteristics, and challenges. In Section 3, I synthesize the conceptual framework, stakeholder theory, the NPO model, NPO performance, organizational sustainability, financial viability, and corporate strategy into a foundation for my exploration of the strategies NPO executives use to engage external stakeholders to achieve their organization's financial viability objectives.

Application to the Applied Business Problem

The study's specific business problem was that some NPO executives lacked strategies to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. Nonprofit organizations have existed in the United States for centuries and are an essential part of the economy and society (Sprague, 2019). The nonprofit sector fulfills society's needs not served by the public or private sector. Nonprofits are not in business to make money but to serve their stakeholders by using revenue from private donations or federal awards (Samad et al., 2017; Sprague, 2019). Therefore, leaders of NPOs must manage multiple and complex stakeholder relationships to achieve their stated goals and objectives (Conaty & Robbins, 2018).

Relationships between NPOs and their stakeholders have evolved and have become even more complex as the global economy, political focus, and demand for the services that NPOs provide have changed (Beaton, 2020; Conaty & Robbins, 2018; Sprague, 2019). The ability of NPO leaders to find increasingly innovative ways to ensure the longevity of the organization and to exploit the environment in the acquisition of scarce and valued resources to serve their stakeholders and accomplish the organization's mission underpins the NPO's competitiveness (Boateng et al., 2016; de Langen, 2018; Levine & Zahradnik, 2012; Slappy, 2019). Researchers and leaders in NPOs committed to correctly measuring NPO performance, even though it is a more tortuous and challenging endeavor than measuring the performance of other commercial organizations, have identified sustainability, financial viability, and the management of

stakeholder objectives as significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West & Ries, 2018).

To obtain articles and literature on the business problem, I conducted a keyword search on the Walden University Library website for the keywords *nonprofit*, *organizational performance*, *sustainability*, *competition*, *strategies*, *stakeholders*, *external stakeholders*, and *financial viability*, respectively and collectively. The searches returned several thousand articles that I pruned to 180 by focusing the search on external stakeholders. On reviewing the articles and resources, the underlying strategic themes and conceptual framework were mostly Freeman's (1984) stakeholder theory.

Stakeholder Theory

Freeman (1984) introduced the concept of a corporation identifying and managing the relationships between key individuals or groups. However, the theoretical origins of modern stakeholder theory date from the writings of Dodd, a Harvard professor about the purpose of a corporation (Elson & Goossen, 2017; Freeman & Dmytriyev, 2017; Vargas, 2018). Dodd (1932) argued that, although the business is a private enterprise existing solely for the profit of the owners and business managers fiduciaries who must loyally serve their principal's needs, public opinion that ultimately leads laws had projected "a view of the business as an economic institution which had social services as well as a profit-making function" (p. 1148). Stakeholder theory, since Freeman, has become an essential part of strategic discourse and has enjoyed widespread acceptance in business's relationship with society (Buchholz & Rosenthal, 2005).

Early research on stakeholders evolved from a humanistic approach, arguing that organizations need to treat stakeholders as ends and not as means, shifting the primary focus of the corporation from owner's interests to a coequal position with the interests of other stakeholders (Elson & Goossen, 2017; Weitzner & Deutsch, 2019). Management literature, scholarship, and business practice were, up until then, founded on shareholder primacy and related vocabulary. Management scholars following shareholder primacy and property ownership laws promoted the philosophy that corporate executives as agents of shareholders must act in the shareholder's best interest and make decisions that increase shareholders' profits; otherwise, they violate their fiduciary responsibilities (Dyer et al., 2016; How et al., 2019). Scholars have justified the heightened protective position of shareholder primacy as necessary for people to feel comfortable contributing capital to new ventures (Elson & Goossen, 2017). Social issues in management and corporate social responsibility spurred on significantly by theorists like Keynes and Dodd emerged from organizations realizing that there was a need to develop strategies that benefited shareholders and other stakeholders (Freeman & Dmytriiev, 2017).

Freeman (1984) thus articulated and defined the basis of stakeholder theory. Noting that executives and managers spend time managing the needs, demands, and relationships with stakeholder groups, Freeman argued that an organization's engagement with key stakeholders and management of these relationships affects the organization's overall performance. Dyer et al. (2016) articulated the belief that stakeholder groups had the right to be involved in decisions that impact them. Therefore, organizations must assess their performance in relation to stakeholder groups. Miles (2017) explored various

theoretical definitions of a stakeholder and showed that stakeholder theory encompassed several approaches, adding rich context to the concept of stakeholders but also constituting a problem for theory development and empirical testing.

Defining and identifying stakeholders is essential to understanding whose interests get attended to and targeted by managers. Theorists and researchers have acknowledged stakeholder theory's benefit in understanding performance in organizations when performance dynamics involve multiple stakeholders with varying outcome perspectives (Conaty & Robbins, 2018) and have developed stakeholder theory around three approaches. Donaldson and Preston (1995) identified approaches to stakeholder theory to include (a) the descriptive, used to explain the characteristics of stakeholders; (b) the instrumental, which attempts to identify the connections among stakeholders and how these should align to an organizations' goals; and (c) the normative, which critically examines how these relationships function and the rules for successful management of the relationships. Stakeholder theory was suitable for this study to understand the strategies NPO leaders employ to build relationships with external stakeholders and the organization's ability to achieve its financial viability objectives more effectively.

Stakeholder theory is dependent on the assumption that stakeholders are identifiable and isolatable with interests that business leaders can consider and address in the decision-making process (Buchholz & Rosenthal, 2005). This atomic individualism has served stakeholder theorists in developing the theory even though every stakeholder is nonetheless affected by other stakeholders, the society, community, language, and relationships that determine the stakeholder's identity. Stakeholders are ultimately

connected with each other, the society, and the corporation in a web of relationships that influence each other. Scholars have progressed from an atomic individualism philosophy in stakeholder theory towards a philosophy of stakeholder theory underpinned by a web of relationships among stakeholders, thriving on change, pluralism, and harmony with the environment (Dyer et al., 2016). Stakeholder theory is dependent on communication, collective action, reconciliation, and management decisions to build understanding caring relationships.

Freeman (1984) defined stakeholders as everyone who wanted the company to succeed despite varying reasons and motives. Freeman identified stakeholders as managers, stockholders, suppliers, workers, customers, government at all levels, civil society, civic organizations, and regulatory agencies. Scholars have recognized stakeholder identification as a critical step in stakeholder theory (Buchholz & Rosenthal, 2005; Miles, 2017). Banks et al. (2016) identified other stakeholders, joint venture partners, shareholders, bondholders, communities, labor unions, advocacy groups, and the natural environment. Banks et al. enumerated and defined relative power, legitimacy, and urgency as factors organizations employed to identify and prioritize stakeholders. In NPOs, as their role has evolved along with the services they offer (Beaton, 2020; Conaty & Robbins, 2018; Sprague, 2019), the importance, complexity, diversity, and influence of NPOs have also translated to the stakeholders who affect or are affected by the NPOs activities (West & Ries, 2018). Scholars and nonprofit organization managers count funders, regulators, watchdog organizations, lending institutions, auditors, investment advisors, bankers, vendors, staff, audit and finance committees, and insurance brokers

among some of their plethora of stakeholders (Beaton, 2020; Epstein & Buhovac, 2014; West & Ries, 2018).

Stakeholder theory holds that every stakeholder is important and that managers of corporations must identify stakeholders' needs and decide how to manage stakeholder needs concordant with the organization's objectives, goals, and targets (Freeman, 1984; Miles, 2017). Organizations, in pursuit of profit and sustainability, are critical measures of organizational effectiveness and are made up of several different individuals and groups, each with their own individual goals and objectives; they depend on the aligning and managing of these disparate objectives, individuals, and groups to succeed (Banks et al., 2016; Harrison et al., 2019; Jones et al., 2018; Stacy, 2019). Stakeholder theorists may have defined the phenomenon in varying ways, but despite the diversity of opinions and definitions, their fundamental premise is consistent with Freeman (1984) that organizations should pay attention to the needs, interests, and influences of individuals and groups who affect or are affected by the organizations' policies and operations (Buchholz & Rosenthal, 2005).

Stakeholder theorists have characterized stakeholder theory as divided into three interrelated streams: descriptive, normative, and instrumental. Instrumental stakeholder theory (IST) holds as its core hypothesis that developing stakeholder relationships within the norms of traditional ethics, fairness, trustworthiness, loyalty, care, and respect will lead to improved financial performance (Jones et al., 2018). Instrumental stakeholder theorists avow that corporations that contract with their stakeholders based on mutual trust and cooperation have a competitive advantage over those that do not (Jones et al.,

2018). Critics of IST, though, have averred that there were shortcomings that limited IST explaining performance variance. They argued that the doctrine of stakeholder theory was primarily motivated by managers' desire to transmute from the limited vocabulary of shareholders to a more expansive vocabulary that included ethics, social awareness, and social responsibility in an attempt to ameliorate the perception of business as a necessary evil (Freeman & Dmytriyev, 2017). Furthermore, critics of IST and stakeholder theory have generally held that a corporation served exclusively for the investors' profit and prioritizing the benefit of any other stakeholder or equating this benefit to that of the shareholder was an affront to the shareholders' ownership rights (Epstein & Buhovac, 2014). The corporation existed purely to maximize profit, and the shareholders reserved the right to challenge any business decisions that did not maximize the shareholder's interests and create long-term sustainable shareholder value.

Epstein and Buhovac (2014) argued that modern stakeholder theory's primary tenet was treating shareholders and stakeholders as equivalent within the organization. Stakeholder theory, they wrote, was an attempt to shift property rights to stakeholders. Jones et al. (2018) identified limitations in the explanations of performance variance by instrumental stakeholder theorists, such as the shortage of theory showing how IST accounted for performance variance, the neglect of the potential downsides and adverse effects of stakeholder management on the corporation's sustainability, and the paucity of empirical data on the contexts IST delivered benefits that exceeded its cost. Whereas stakeholder theorists propounded that business leaders must operate in stakeholders' interests to make and sustain profit, achieving organizational performance and

effectiveness (van der Linden & Freeman, 2017), critics argued that instrumental stakeholder theorists had not sufficiently established the relationship between stakeholder theory and competitive performance delivery. Weitzner and Deutsch (2019) stated that strategic management scholars did not initially embrace stakeholder theory because of the belief that it would lead to lower financial performance.

There has been a plethora of research and literature around stakeholder theory and competitive theory since the late 1990s. Harrison et al. (2019) found that organizations may achieve sustained competitive advantage by deploying a strategy based on communal sharing relational ethics with the benefits of the close relationships outweighing the incremental costs. Anggraeni et al. (2019) systematically reviewed literature to assess the cost and value of stakeholder participation and found that stakeholder involvement enhanced the legitimacy and accountability of policy and the achievement of corporate objectives. Parmar et al. (2010), Jones et al. (2018), and Weitzner and Deutsch (2019) pursued a closer association between stakeholder theory and the resource-based view of the organization. Zheng et al. (2019) explored performance management and stakeholder-focused metrics. Banks et al. (2016) built on research by Porter and Kramer to offer a comprehensive picture of stakeholder management that involves implementing the organization's policies and practices while accommodating key stakeholder goals and concerns consistent with its strategy and profit-making purpose.

Epstein and Buhovac (2014) identified the competitive advantages of organizations that pursued the triple-bottom-line of social, environmental, and financial

responsibility, highlighting the need for organizations to manage several relationships with diverse stakeholder groups to achieve their strategic goals. Stakeholder theory's importance in an organization's quest for competitive advantage requires leaders and managers to deploy strategies. Wilburn and Wilburn (2016) noted that even the best-intended initiatives could be negatively perceived and damage stakeholder trust and recommended a continued questioning of the implications of corporate decisions.

Scholars, researchers, and academics in NPO strategy have suggested that NPO leaders, to run NPOs successfully and deliver mission and organizational objectives efficiently, use leadership strategy to manage stakeholders including funders and donors (Fernandes & da Silva, 2015; Gianfelici et al., 2018; Park et al., 2018). Therefore, as the conceptual framework, stakeholder theory provided the appropriate lens for exploring the business problem and answering the research question.

Nonprofit Organizations

The partner organization for this study was a nonprofit organization. Nonprofit organizations play a critical role in society though they are neither public nor private sector but a third sector existing to serve society's needs not fulfilled by public or private sector enterprises (Conaty & Robbins, 2018; Samad et al., 2017; Slappy, 2019; Sprague, 2019). Similar to governments because they provide services for the public good, NPOs are not in business to make money but offer services to the public with funding from private donations or federal awards (Clement, 2019; Sprague, 2019). Nonprofit organizations operate outside the State, do not distribute profits, and members join freely to pursue the common purpose of providing services for the public good. The demand for

these services has increased steadily since the 1980s, thereby increasing the importance of NPOs. The increased demand for social welfare programs has increased the competition among NPOs and between for-profit organizations and NPOs, forcing NPOs to justify their existence and competitiveness for funding from private donations or federal awards (Boateng et al., 2016; Clement, 2019).

Since the 1980s, there has been an increased demand for social welfare programs in the United States (Sprague, 2019), and in the last few decades, there has been an increase in NPOs providing health, welfare, and social services (Ceptureanu et al., 2017; Conaty & Robbins, 2018). Nonprofit organizations, especially suited to meet the needs and demands for goods and services that may be unavailable otherwise (Chen et al., 2017; Sledge & Thomas, 2019), play a critical role during social emergencies, economic crises, and the failure of social infrastructure, when government and for-profit organization spending may be limited, decreased, or negatively impacted (Mohammed, 2017). The United States has always had a culture of private support for public interest combined with democratic ideals and utilitarian ethics for providing the greater good for the greatest number of citizens (Sprague, 2019), even during crises. Starting with the New Deal programs, initiatives like social security and unemployment insurance, and Great Society programs like Medicare and Medicaid, training and employment programs introduced in the 1960s, the United States (U.S.) government started shifting grant monies to NPOs to support the delivery of more social programs. Reliance on NPOs increased in the 1980s during the Reagan administration (Arik et al., 2016; Bryson, 2018).

The U.S. government shifted focus in the 1980s from education and income assistance to healthcare, housing, and pension programs and increased its support for the growth of NPOs (Arik et al., 2016; Bryson, 2018; Sprague, 2019). The increased support for and reliance on NPOs increased the number of NPO by 67% between 1997 and 2007 (Sprague, 2019) and boosted the revenues of nonprofits by 39.5% between 1998 and 2008 (Freeborough & Patterson, 2016). Private charitable giving, led by wealthy retirees and wealthy boomers, reached an all-time high of \$344.5 billion in 2007, and experts projected that such philanthropy would reach \$6 trillion by 2050 (Sprague, 2019). Support for NPOs from the government, apart from shifting grant monies to NPOs to support their activities, also included formal recognition as legally registered organizations under the 501(c)3 Tax Code, which provided NPOs with the ability to obtain tax-exempt status (Gamble & Beer, 2017). Scholars have identified some benefits of the formal recognition of NPOs as legally registered organizations under the 501(c)3 tax code and how this recognition affects the operations of NPOs. These include a tax-exempt status for charitable purposes (Gamble & Beer, 2017; Osula & Ng, 2014), donations being tax-deductible (Fontes-Filho & Bronstein, 2016), and the boards and managers never having to face a takeover or possess assets with values associated with the nonprofit's success.

In the 21st century, the relationships between governments, private charitable givers, a political focus for congressional funding allocation, and the increasing need of NPO stakeholders for the services that NPOs offer have changed the operational practices of NPOs (Mohammed, 2017). Nonprofit organizations organize to provide social services

to the society using human and material resources whose availability is limited and even more negatively impacted during a natural or anthropological disaster (Chen et al., 2017; Martin et al., 2016; Sledge & Thomas, 2019). The expertise, resources, and experience of NPOs are often more relevant during disasters or emergencies (Sledge & Thomas, 2019). Starting in 2007, the Great Recession caused a downturn in markets and the economy. Private charitable giving fell from \$344.5 billion in 2007 to \$293.8 billion by 2009, with giving from living donors reducing by 11% from the 2007 high (Sprague, 2019). For-profit and nonprofit revenue opportunities experienced a steep drop during the depression. Nonprofits, particularly at risk for losing traditional funding sources with extreme shifts in the economy, began to experience failures (Mohammed, 2017). Events outside the control of NPO executives and leaders affect NPOs just like every other organization type (Beaton, 2020). Nonprofits are not immune to the impacts, especially economic and financial, of the social crises for which they provide relief services to society.

The sensitivity of the operations and survival of NPOs during incidents and developments in their business environment is emphasized by the impact of the Corona virus disease (COVID-19) pandemic (Chen et al., 2017; Martin et al., 2016; Sledge & Thomas, 2019). Starting in 2019 in China, the COVID-19 pandemic has ravaged the world (Beaton, 2020; Maher et al., 2020). Since the first recorded infections, the COVID-19 pandemic has had a significant and devastating impact on the economy. The stay-at-home orders adhered to by 95% of Americans, businesses closing, events canceled nationwide, and the more than 16 million people who filed for unemployment insurance,

the COVID-19 pandemic affected private, public, and nonprofit organizations (Beaton, 2020). The effect of the COVID-19 pandemic on nonprofits, their operations, and organizational sustainability has been significant. Nonprofit executives have reacted in varied ways to stay competitive in the particularly challenging environment (Beaton, 2020; Maher et al., 2020). Maher et al. surveyed public and nonprofit organizations, their financial condition, their effort to cope with the financial impact of the COVID-19 pandemic, and any actions their leaders have taken towards the next budget cycle. They found that NPOs were affected hard and fast, requiring immediate and innovative responses to survive the fiscal shock caused by the pandemic. Beaton (2020), in a survey of key stakeholders of NPOs in Ohio exploring the impact of the COVID-19 pandemic on NPO sustainability, found that NPO leaders were concerned about loss of revenue, disruption of services, and the wellbeing of their stakeholders.

The impact of economic, social, and other incidents in the operating environment and globally, continue to affect the ability of NPOs to meet their stated objectives. Data from agencies such as the Small Business Administration show that a high percentage of NPOs fail within the first five years. Lu, Lin, and Wang (2019), in a study of longitudinal data on NPOs, reported that U.S. public charities had an average annual exit rate of 2.14% between 1989 and 2000, 14% of human services nonprofits in Los Angeles County disbanded between 2002 and 2011, and 7.6% of social economy organizations in the Montreal region of Canada dissolved between 2007 and 2012. Yet, Lu, Lin, and Wang (2019) found that scholarly attention to organizational decline, NPO dissolution, failure, and death was small and fragmented. Nonprofit failure is the NPO's inability to

deliver on its stated mission and provide services for the public good (Levine & Zahradnik, 2012; Mbat & Eyo, 2013; Slappy, 2019; West & Ries, 2018). Among the top challenges for leaders of NPOs is their organization's ability to remain sustainable and viable long term.

Nonprofit Organization Performance and Strategic Management

Nonprofit organizations are part of global, national, regional, state, and local economies. Developments in the global economy and the macroeconomy of these jurisdictions, therefore, affect the ability of NPOs to deliver on their social and moral objectives (Beaton, 2020; Slappy, 2019; West & Ries, 2018). Various events, risks, and threats affect the operations and ability of NPOs to deliver their objectives. These events affect the survival and wellbeing of NPOs as the delivery of their mainly social missions in an increasingly challenging environment may not correlate with remaining sustainable (Slappy, 2019). Leaders of NPOs identified some of their challenges, risks, and threats as changing external environment, organizational dissolution, increased donor sophistication, changing public management principles, challenges to the value-based nonprofit model, NPO financial sustainability, and strengthening legitimacy (Castillo, 2016; Suykens et al., 2019). The increasingly challenging environment accompanied by more rigorous regulation has increased competition and the risk of corporate failure for the for-profit and nonprofit sectors (Dobrai & Farkas, 2016). Nonprofit organizations have especially had to face increasing competition from other nonprofit and for-profit organizations for funding as funding options and the diversity of funders narrow, forcing NPOs to justify their existence and competitiveness or face financial vulnerability (Arik

et al., 2016; Boateng et al., 2016; Castillo, 2016; Lurtz & Kreutzer, 2017; West & Ries, 2018).

Nonprofit Failure and Corporate Dissolution. Avoiding corporate failure is a significant objective for managers of nonprofits as much as it is for any organization type. Over the last several decades, the nonprofit sector has grown exponentially to become substantially influential in global and regional economy (Lu, Shon, & Zhang, 2019). Nonprofit organizations contribute to the well-being of the society and communities they serve. Therefore, a nonprofit organization's failure has significant adverse social, political, and economic consequences for the societies they serve and the NPO's mission (Castillo, 2016; Frady, 2009; Lu, Shon, & Zhang, 2019).

Although no universally accepted definition for corporate failure exists, scholars, researchers, and academics have used various definitions. From the inability of a corporate organization to conform to its strategic path of growth and development, attain its economic and financial objectives, and meet its legal obligations, to the loss of power or cessation of operations due to court injunctions or voluntary actions such as bankruptcy (Cole et al., 2021; Mbat & Eyo, 2013; Veganzones & Severin, 2021). A corporation fails when its leaders and managers cannot define the corporate strategy, economic and human resources necessary, produce significant policy and plans, and organize these resources to achieve the organization's goals and objectives. A corporation fails when it fails in its mission. Corporate failure also includes a corporations' inability to appropriately apply financial resources, leading to bankruptcy (Cole et al., 2021; Mbat & Eyo, 2013; Veganzones & Severin, 2021). Managers and leaders of NPOs also face an

increased risk of organizational failure from challenges in society like the turbulent forces of economic, social, political, and technological change that threaten an NPO's ability to achieve its mission and corporate objectives (Block, 2004).

In NPOs, failure does not necessarily connote dissolution. Nonprofit leaders and managers apply different measures to understand NPO failure risks and consequences and develop strategies to prevent them (Lu, Shon, & Zhang, 2019). Nonprofit organizations exist to serve society's needs with scarce resources from stakeholders invested in the mission. Nonprofit failure may include providing services that don't meet the needs of the community or society they serve, expending resources to provide services the society, community, or customer no longer require, or the inefficient application of resources (Frady, 2009). The NPO may continue to exist but has failed to achieve its mission. Achieving an NPO's mission may lead to dissolution and may therefore be desirable.

Nonprofit Organizations, Success, Risks, Threats, and Challenges. Leaders in NPOs identified mission delivery, planning, and long-term viability as primary challenges, noting the risks and threats they need to manage to achieve success (Ceptureanu et al., 2017). Global crises, such as the last decade's economic crises, the Ebola disease, and the novel coronavirus pandemic, threaten the operations of NPOs and are a significant determinant of NPO sustainability and long-term viability (Haupt & Azevedo, 2021). These crises are a manifestation of natural and anthropological risks and threats inherent in the NPO's operating environment and reinforce two issues that drive the mission and objectives of NPOs, social emergencies and the failure of social

infrastructure (Sledge & Thomas, 2019). Nonprofit organizations can quickly provide critical public health, safety, and wellbeing services during or after crises. The impact of these crises on the society and NPOs includes a reduction in government spending, a drop in donor funding, an expansion in the number of groups requiring support from NPOs, increased complexity of NPO operations, and raises concerns about the sustainability of NPOs (Ceptureanu et al., 2017).

The operation of an NPO is impacted by other challenges like managing diverse functional areas, balancing strategy and operations, regulations, and unfunded mandates, mitigating and managing risk, communication, leadership, governance, information technology, compliance, stakeholder management, and financial sustainability (West & Ries, 2018). Mohammed (2017) determined that crises, ineffectual enhancement strategies, and reduced program funding threatened program services from where about 72% of nonprofit resources essential for NPO operations originate. The dependence of nonprofits on congressional funding allocation, the needs of the marketplace, and the public's ability to donate to causes affect NPO success. Tax cuts, the Job Act, and the shift in donor expectations and economic situation also affect nonprofit operations (West & Ries, 2018).

Coronavirus Disease Pandemic. In 2019, the novel coronavirus pandemic threatened the world, leading to global social and economic crises. Since its identification in the fourth quarter of 2019, the COVID-19 has had significant and devastating economic impact (Beaton, 2020). Nonprofits being mission-driven and wishing to contribute social benefits during crises, partner with public and private organizations to

provide social services whose availability is limited and negatively impacted during pandemics (Chen et al., 2017; Martin et al., 2016; Sledge & Thomas, 2019). Nonprofit organizations are important partners in planning, executing, and operating mitigation and action plans during social, economic, and epidemiological crises because of their expertise, resources, and experience in social missions. These crises, however, also have significant impact on NPOs.

The COVID-19 pandemic affected private, public, and nonprofit organizations. Maher et al. (2020) surveyed public and nonprofit organizations' organizational impact and responses to the COVID-19 pandemic. They found that public and nonprofit organizations were affected by and responded differently to the crisis and were still trying to determine the fiscal effects of the COVID-19. While public organizations were still trying to determine the extent of the impact of the crisis on planning and operations but fully expecting losses in revenue, NPOs were affected faster and harder, requiring immediate and innovative responses to survive the fiscal shock (Beaton, 2020; Maher et al., 2020). Beaton (2020) reported that 80% of the NPOs surveyed were providing reduced services or no service at all, reducing expenses, already taking action to reduce the impact of the COVID-19 pandemic on their stakeholders. Leaders of NPOs were primarily concerned about loss of revenue, disruption of services, and the adverse effects of the COVID-19 pandemic on their stakeholders' wellbeing. The COVID-19 pandemic also allowed NPOs to develop innovative services and new ways to deliver services through online or virtual events (Maher et al., 2020).

Nonprofit Organizations and Competition. Nonprofit organizations face increased threats from heightened competition from other nonprofits and from non-traditional competitors. The impact of new tax cuts, the Jobs Act, the changing role in social service provision, and funding volatility contribute to more difficult strategic planning and operations for NPOs (Lurtz & Kreutzer, 2017; Slappy, 2019; West & Ries, 2018). The increased competition for funding and the incursion of for-profit organizations into markets traditionally served by nonprofit organizations have forced nonprofit organizations to reconsider their traditional models and embrace more competitive business models adopting business tools and practices (Lee et al., 2017; Mohammed, 2017; Moon & Shugan, 2020; Petitgand, 2018). Social enterprise, social venture organizations delivering explicit social services while retaining profits, have challenged the traditional models nonprofits used to provide social services (Lee et al., 2017).

Social venture organizations that employ transactions in the marketplace to serve a manifestly social purpose are increasing (Lee et al., 2017). For-profit social ventures articulate combined business and social goals, and build systems, infrastructure, and procedures that exist to address social issues yet can retain profits (Epstein & Buhovac, 2014; Epstein et al., 2015; Lee et al., 2017), pursuing a double bottom-line. For-profit organizations also pursue double bottom lines without manifestly social purposes, with some organizations including social, economic, and environmental goals as part of their organization's corporate objective and pursue a triple bottom line of social, environmental, and financial performance. Leaders of corporate organizations have

recognized that combining business, social, and environmental goals to improve social and environmental outcomes helps improve the organization's competitiveness, financial performance, and business value (Epstein & Buhovac, 2014; Epstein et al., 2015). The pursuit of the triple bottom line of social, environmental, and financial performance is no longer about compliance, risk, or incorporating corporate social, environmental, and economic impacts into the organization's operations but about competition, opportunity, innovation, achieving sustainability, and financial performance (Epstein & Buhovac, 2014).

Strategic Management and Nonprofit Organization Leadership. Nonprofit organizations face other challenges to the delivery of their mission and objectives. Apart from the risk of dissolution, threats from crises, competition, and the impact of government policies, NPOs also contend with strategic management issues. McKinley et al. (2014) found that although leaders and managers were important for an organization's success or failure and made a difference, there were several strategic choices and paths available to the leaders and managers but no compelling or coherent theories that leaders can follow that will predict success. Leaders and managers of organizations require the ability to execute, innovate, and satisfy diverse stakeholders.

Leaders operating in a complex global environment with an increasingly diverse workforce and stakeholders must design and manage organizations that efficiently deliver their objectives (Northouse, 2016). In this complex system of unique situations, governing rules, cultures, and political policies, researchers, scholars, academics, and practitioners agree that effective leadership is critical for an organization's success. In

NPOs, the nonprofit organization's board of directors is responsible for strategic management, yet executive management teams, including the board of directors and CEOs of NPOs, do not appear to have a clear strategy to help them run NPOs successfully (Park et al., 2018). Researchers have tried to identify the aspects of leadership that improve organizational performance.

Gordon and Yukl (2004) researched organizational performance and why some leaders were more effective. They found that leadership occurred at all levels of an organization, but contextual leadership theories provided the best view of leadership in organizations, and they described the four leadership contexts as stability, crisis, dynamic equilibrium, and edge of chaos. Leadership significantly influences several aspects of organizational performance. Leadership, at root, is the interaction between leaders and stakeholders (Northouse, 2016). Therefore, a significant measure of leadership capability is the leader's ability to organize stakeholders to achieve goals and objectives.

Social power measures an influencing agent's effect on people, behaviors, and situations to bring about desired change using available resources (Mohn, 2020). Identifying six bases of power, researchers further differentiated social power by the type of change it delivered, highlighting the importance of managing change to a leader's role in an organization. Leaders manage organizational change with a mix of actions to improve components of the management system, strategy, structure, information systems, decision-making systems, and methodology to increase the organization's performance and competitiveness (Moldovan & Macarie, 2014). Leadership characteristics, including listening and learning from information gathered, exploring ways to broaden participation

from members, identifying and providing resources that enable all members excel, practicing continuous evaluation, and being relentless towards delivering on shared goals, help leaders facilitate enduring organizational change.

Ready (2014) identified reasons why leaders fail to include (a) poor stakeholder management, (b) failure to balance diversity and alignment among the top team, (c) flawed execution of articulated strategy, (d) an insufficient critical mass of followership, (e) inadequate capacity for listening, (f) inability to reinvent during large-scale change, and (g) poor fit with an organization's core values. Zhu et al. (2016) recognized the impact of the board of directors for nonprofits and for-profit organizations on financial performance, competitiveness, and innovation, with Jaskyte (2018) noting that the board of directors in a nonprofit is ultimately accountable for organizational performance.

Nonprofit Organizations Effectiveness and Measuring Success. Nonprofit organizations fill the gap between society's demand for services and the resources to provide these services, a challenge of organizational effectiveness (Maurer, 2016). Social, economic, and environmental risks, threats, and incidents affect an NPO's ability to deliver on its mission. Researchers and scholars have examined and explored nonprofit performance from different perspectives, such as the founding of nonprofits, leadership style of NPO leaders, management experience of the board of directors, the development of financial resources, and the improvement of organizational capacity, performance, and organizational decline (Lu, Shon, & Zhang, 2019). The nonprofit organization's board of directors is ultimately responsible for managing resources to achieve the organization's mission, applying strategies to reduce uncertainty, and improving organizational

effectiveness. Researchers have established a positive relationship between an NPO's board of directors' performance and organizational performance (do Adro & Leitão, 2020; Faulk & Stewart, 2017; Hunt et al., 2015; Jaskyte, 2018). Improving the performance of the boards in NPOs should lead to an improvement in the performance of NPOs.

Leaders of NPOs developed plans for success based on theories they hold about how best to deliver social objectives in a particular environment. Nonprofit leaders implement a business strategy based on their predictions about which services the society needs, how to offer unique value to stakeholders in the chosen environment, and achieve competitive performance (Dyer et al., 2016). Researchers noted that although nonprofit organizations' board of directors contributed to financial performance, competitiveness, and innovation (Faulk & Stewart, 2017; Zhu et al., 2016) and were ultimately accountable for organizational performance (Bloch et al., 2020; Jaskyte, 2018), the executive management teams of NPOs, including CEOs and board of directors, lacked clear strategies to help them run NPOs successfully (Park et al., 2018). As a result, many NPOs fail to remain sustainable and cease to stay in business beyond the first 5 years.

The economic crisis in 2008 and the epidemiological crises of the Ebola virus and coronavirus diseases have forced nonprofit organizations to institute new strategies to increase their performance (Arik et al., 2016). However, improving performance in NPOs with effective strategies requires actionable metrics that allow leaders to identify risks, opportunities, strengths, and weaknesses (Hunt et al., 2015). The measurement of nonprofit management performance is a well-researched subject but with little consensus

on the approach. There is no agreement on NPO management performance factors or performance measurement models. Hunt et al. (2015) noted that most NPO failures resulted from inexperienced, weak management and identified the factors that contributed to management performance in NPOs using a heuristic model to measure individual deficiencies and produce an assessment of NPO management strengths and weaknesses.

Leaders of NPOs use strategy to capture value and deliver their mission objectives. Nonprofit organization leaders who implement strategies of reciprocity and trust within the stakeholder communities they serve are more likely to be perceived as effective in delivering their missions to fill the gap between external demands for service and the resources to provide them (Maurer, 2016). Stakeholders of nonprofits increasingly use pragmatic outcomes as measures of the NPO's effectiveness to deliver its mission objective, moving from measuring NPO effectiveness by the percentage of program expense to total expense (West & Ries, 2018). Nonprofits must strive for resources to deliver their social objectives effectively. The increased competition, volatility, and diversity in resources now mean that nonprofit managers must continually balance money, mission, and a diverse array of stakeholders with varying needs (Ceptureanu et al., 2017). While stakeholders like funders, donors, governments, and regulators increasingly require NPOs to demonstrate practical measures of success to secure continued funding where it exists, NPOs have developed a heterogeneous mix of funding sources (Ceptureanu et al., 2017). From commercially generated revenue, fundraising, relationship marketing, identity-based donations, sector and cross-sector strategic alliances, increased volunteerism, and in-kind donations, NPO managers rely on

a diverse mix of funding sources to be effective. Researchers and scholars in NPO research and literature approach the analysis of NPO effectiveness from various perspectives.

Nonprofit Organizations, Competitive Strategies, Planning, and Operations.

Organizations, nonprofit or for-profit, venture to create a mix of resources that facilitate the production of valuable products or services for their customers (Álvarez-González et al., 2017). Nonprofit organizations scan their operational environment, learn from their operational situations, and use the experiences to inform their strategic planning, simulating different scenarios to build resilience and efficiency (Maher et al., 2020). Providing products or services valuable to the customer is one method organizations use to differentiate themselves from their competition to create a competitive advantage. Researchers have also argued that NPOs need to show stakeholders that they deliver the social objectives that their leaders identify as core to their existence, but in ways that remain competitive for funds from donors, funders, and government grants (Boateng et al., 2016; Conaty & Robbins, 2018; Costa & Goulart da Silva, 2019; Sprague, 2019).

Suykens et al. (2019) noted that though new public management reforms dictated that NPOs can benefit from more management, more measurements, and more market practices, there still existed a lack of systematic knowledge of the organizational effects of NPOs incorporating business practices in their operations. Some insight into the impact of these practices exists in several developing trends. The increased competition for funding and the incursion of for-profit organizations into markets traditionally served by nonprofit organizations have forced nonprofit organizations to reconsider their

traditional models and embrace the social enterprise model adopting business tools and practices (Lee et al., 2017; Mohammed, 2017; Moon & Shugan, 2020; Petitgand, 2018). Recent economic, social, and epidemiological crises have forced nonprofit organizations to adopt innovative strategies to increase their performance (Arik et al., 2016).

Researchers, academics, authors, and commentators have discovered a trend of increased commercialization of NPOs. Nonprofits are increasingly adopting business models, tools, and practices traditionally considered for-profit (Drake, 2020; Vaceková et al., 2017). Nonprofit hospitals are launching and operating health clubs with modern equipment and facilities that generate substantial profits and threaten the for-profit fitness center industry; nonprofit museums are generating revenue from retail shops that significantly surpass income from federal funding, admissions, or memberships; and nonprofit universities are collaborating with private organizations in research that profits the organizations or to suppress research findings that may harm those organization's profit prospects.

Sustainability in Nonprofit Organizations. A substantial amount of literature has addressed the business case for sustainability. Defined as an organization's ability to survive so that the organization may continue to achieve its mission and serve its related stakeholders' needs without compromising future ones (Samad et al., 2017), sustainability has become an increasingly sensitive issue (Epstein & Buhovac, 2014). Researchers have dedicated effort to demonstrate that corporate social and environmental activities often generate financial performance by creating stronger exchange relationships with customers or employees, co-opting government intervention, enhancing future revenue

growth, or reducing cost (Epstein et al., 2015). Leaders of corporate organizations have realized that sustainability, pursuing the triple bottom line to become more socially, environmentally, and economically responsible, can lead to competitive advantage (Epstein & Buhovac, 2014).

Pursuing the triple bottom line to achieve competitive advantage is an important topic in nonprofits as NPOs increasingly step in to provide services that the market or government don't or won't provide. Nonprofit organizations also contribute substantially to the economy, provide jobs, strengthen communities by building social capital, and represent the disenfranchised, playing a pivotal role in society (Beaton, 2020; Maher et al., 2020; Slappy, 2019). Aware of the importance of nonprofits, stakeholders are concerned about the sustainability of nonprofits and the nonprofit sector (Rottkamp & Bahazhevskaja, 2016). Managing social, environmental, and economic objectives is challenging, whether in for-profit or nonprofit organizations, but the key to organizational sustainability is the ability to acquire and maintain the resources an organization needs to achieve its corporate objectives and maintain operations (McDonald et al., 2015; Rottkamp & Bahazhevskaja, 2016). Organizations are sustainable when organizations can continue acquiring and maintaining the resources, carrying out the actions that sustain their structures, and retaining the relationships to achieve their mission (Lu, Shon, & Zhang, 2019). Researchers and leaders in the nonprofit sector have expended enormous resources to understand organizational dissolution risks and achieve long-term organizational sustainability (Beaton, 2020; Lu, Shon, & Zhang, 2019; Maher et al., 2020). Fernandes and da Silva (2015) suggested that NPO leaders, to ensure

financial sustainability, use leadership strategy to manage stakeholders, funders, and donors. Leaders must analyze, disassemble, and reassemble strategies according to the changeability of revenue, the effect on goals, the process of the organizational strategy, and the impact the strategy will have on the nonprofit's sustainability.

Financial Viability and Nonprofit Organizations. One of the approaches managers and leaders of NPOs use to measure organizational performance and competitiveness is by assessing the financial viability or long-term economic growth of NPOs (Ceptureanu et al., 2017). Financial health, measuring financial capacity, resilience, and solvency is essential to an NPO's effectiveness (Prentice, 2016). Nonprofit organization financial viability, the ability of the NPO to ensure financial sustainability, where uncertain, adversely affects the ability of an NPO to serve its community of stakeholders and achieve its mission objective (Fernandes & da Silva, 2015; Samad et al., 2017; Young, 2020). Nonprofit stakeholders use financial viability and the achievement of mission objectives to assess NPO performance (Lu, Shon, & Zhang, 2019).

In a study of the financial behavior of nonprofits, Lu, Shon, and Zhang (2019) identified a relationship between spending on overheads and nonprofit financial sustainability. They also found that commercial nonprofits, when more than half of the revenue came from program service fees, were more effective than noncommercial nonprofits. Nonprofits with more diversification of their revenue portfolio and nonprofits that relied primarily on commercial income and diversified the remaining revenue sources enjoyed a higher probability of remaining sustainable than others. Other issues

that determine financial viability include skill level of management, vibrant stakeholder community, and innovativeness (Young, 2020).

Litrico and Besharov (2019) found that NPOs adopted hybrid organizational forms to enhance performance and competitiveness in the quest for financial viability and social objective. Combining strategies, operational structures, and practices previously taken for granted as belonging to for-profit organizations and social objectives to achieve financial viability was perceived as a competitive strategy by NPO leaders. An NPO's financial well-being strongly influences the NPO's sustainability, involves multiple dimensions, and NPO leaders must balance these dimensions to remain financially viable (Castillo, 2016; Lu, Shon, & Zhang, 2019). Operating margins, debt levels, diversity of revenue sources, total assets, and other financial information that nonprofits provide through the US Internal Revenue Service (IRS) form 990.

Researchers, academics, and business managers have established the measurement of financial performance using ratio analysis in NPO literature. Levine and Zahradnik (2012) identified financial viability as the dollar amount of excess revenue or net loss for the year calculated using financial information provided on the IRS form 990 to determine increase or decrease in the end of year fund balance. Abraham (2004) argued that evaluating financial viability using profitability; referred to in NPO literature as excess revenue over expense, or net loss; excess expense over revenue, is an efficient means for using financial data to measure organizational performance and enable decision making. Establishing revenue versus expense analysis, financial ratio analysis is a well-established quantitative method of comparing financial measures to gain insight

into an organization's liquidity, operational efficiency, and profitability as a measure of financial viability in NPOs similar to for-profit organizations (Abraham, 2004; Levine & Zahradnik, 2012).

Nonprofit Organizations, Stakeholders, Strategies, and Financial Viability

The specific business problem for this qualitative single case study was that some NPO executives lack strategies to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. A literature review of existing knowledge revealed a connection between stakeholders, organizational strategy, and performance. Theorists and researchers have acknowledged stakeholder theory's benefit in understanding performance in organizations when performance dynamics involved multiple stakeholders with varying outcome perspectives (Conaty & Robbins, 2018; Gianfelici et al., 2018). In NPOs, managers recognize funders, regulators, watchdog organizations, lending institutions, auditors, investment advisors, bankers, vendors, staff, audit and finance committees, insurance brokers as key stakeholders (Beaton, 2020; Clement, 2019; Epstein & Buhovac, 2014; West & Ries, 2018). An NPO's board of directors are also critical stakeholders, with NPO's depending on their board of directors for guidance, expertise, monitoring, and fundraising (Bloch et al., 2020).

The board of directors of NPOs benefit from strategic networking through board interlocks, complex interorganizational relationships that allow NPO board of director members to interact with the board members of other NPOs to exchange ideas, connect, cultivate productive relationships, and leverage the relationships for competitive

performance (Krause et al., 2019). Interlocking boards are the intersection of resource dependency theory; which submits that interlocking boards are a strategic approach of NPOs to reduce uncertainty and maximize resources through the sharing of information and resources, interlock theory; NPOs benefitting from the networks created when board members interlock to access operational resources and strategies, and stakeholder theory (Bloch et al., 2020). Three strategies linked to better organizational performance.

Sustainability and financial viability are also key measures of NPO performance. Researchers and leaders in NPOs committed to correctly measuring NPO performance, even though a more tortuous and challenging endeavor than measuring the performance of other commercial organizations, have identified sustainability, financial viability, and the management of stakeholder objectives as significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West & Ries, 2018). There is evidence of for-profit organizations using stakeholder relationship management strategies to gain a competitive advantage and improve financial performance, establishing the influence of stakeholders over a corporation's competitiveness as represented in the corporation's financial performance. Researchers have also demonstrated the use of financial viability as a strategy to improve the performance of NPOs.

Boateng et al. (2016), measuring the performance of NPOs, reported on the plethora of research documenting the organizational performance of for-profit organizations in academia and practice. They acknowledged that the social objectives, legal, and financial status of NPOs made the measurement of organizational performance

complex. Conaty and Robbins (2018) identified the increase in the interest in the performance of NPOs. Reporting that the presence of multiple stakeholders and the complexity of the interrelationship between NPO stakeholders who pursue different goals affected the measurement, understanding, and understanding of performance in NPOs, Conaty and Robbins identified the influence of the strategic objectives and choices of stakeholders on NPO performance measurement and management. The measurement of performance in NPOs is not only complex but also attracts continued queries.

Banks et al. (2016), researching stakeholder management in businesses that transcends dyadic relations with individual stakeholders and approaches stakeholder management and organizational strategy alignment from a stakeholder portfolio perspective, noted that stakeholder engagement is influential for gaining cost differentiation, financial advantage, and competitiveness. There, however, is little research on nonprofit leaders using stakeholder management strategies to improve organizational financial viability. The gap in research identified, the research question for this qualitative single case study was what strategies some NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively.

The measurement and management of key metrics enhance strategy. Establishing an acceptable standard for the measurement and assessment of the performance of NPOs has been difficult (Boateng et al., 2016). Researchers, academics, and managers of NPOs use many measures to assess performance. Internal measures of NPO financial wellbeing (Besharov et al., 2019; Lu, Shon, & Zhang, 2019; Sprague, 2019), cost and effectiveness

of fundraising (Sprague, 2019), board of director and management effectiveness (Bloch et al., 2020), external measures focusing on the relationship between the NPO and its operating environment (Moura et al., 2019), measures to determine an NPOs achievement of their social objective (Slappy, 2019; West & Ries, 2018), measures of stakeholder engagement (Boateng et al., 2016), balancing differing stakeholder interests (Banks et al., 2016; Conaty & Robbins, 2018), the alignment between organizational objectives and stakeholder interest (Anggraeni et al., 2019; Moura et al., 2019), and social enterprise sustainability (Samad et al., 2017; Slappy, 2019). Various frameworks, management control, performance management, and measurement systems encapsulate measures of NPO performance.

Boateng et al. (2016) noted the use of the Statement of Recommended Practice (SORP) in UK charities. Zheng et al. (2019) incorporated the balanced stakeholder model into previously developed performance measurement and management systems to build a performance measurement and management framework. Moura et al. (2019) revealed that the need to align social goals, organizational mission performance measurement, and management requirements injected complexity into NPO performance measurement. They identified the prevalence of using the balanced score card in the performance measurement of NPOs. Recognizing that the balanced scorecard had also become adopted in NPO performance measurement but spotlighted drivers for performance measurement and management in NPOs as legitimacy, efficiency, and effectiveness. The Baldrige Excellence Program (2021) is a set of interrelated measures of organizational performance that allow an organization to measure and compare performance, achieve its

objectives, improve performance, and work with plans, processes, people, decisions, and actions that promote its competitiveness. I applied the Baldrige Excellence Program (2021) in this single case study.

Transition

Performance measurement and management as a strategic practice to achieve organizational objectives helps organizations progress from measuring performance, identifying problems, organizing to discover solutions, and applying resources and action to achieve stated goals. In Section 1 of the doctoral study, I explored NPO performance measurement and management. I established a background to the subject, researching NPO performance to identify a business problem, determine a relevant conceptual framework, research questions, and existing literature on the subject, to develop the research prospectus and explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively.

Section 2 of the study contains elements of the project, including the role of the researcher, participants, research method and design, population and sampling, ethical considerations, data collection and analysis, reliability and validity indicators, and a summary section. In Section 2, I also identified the mechanisms for protecting study participants, confidentiality, masking the partner organization, safe keeping of data, member checking, and compliance with the IRB approval in conducting the study. In Section 3, I used the Baldrige Excellence Program and the interview questions in in-depth

semistructured interviews to understand the partner organization's leadership, strategy, customers, knowledge management, workforce, operations, and results.

Section 2: The Project

Purpose Statement

The purpose of this qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The partner organization was an NPO in Mississippi, United States. The targeted population consisted of three senior executives of the partner organization who have successfully managed financial viability objectives using external stakeholder relationship strategies for 3 years or more. The study might impart positive social change by highlighting the impact of the NPOs' operations on society, helping the organization, community, and societal stakeholders build better relationships, which may then increase the NPO's viability to serve societal needs not fulfilled by the public or private sector.

Role of the Researcher

I served as the primary instrument of data collection for this qualitative single case study. In qualitative research, the researcher's role is to serve as the main instrument for data collection and analysis (Clark & Vealé, 2018; Karagiozis, 2018). Focus and interpretive thinking from the researcher are therefore essential for research quality. The researcher conducting quantitative research must remain objective, distant, and independent of the research subject to enhance the research quality (Saunders et al., 2015; Yates & Leggett, 2016). On the other hand, qualitative research explores the socially constructed nature of reality (Yin, 2016). The qualitative researcher is connected intimately to the research, and the qualitative research process requires personalization in

the way the researcher integrates the narration of participants, interviews, and data collected into a developing narrative or narratives that allow for interaction among perspectives and analysis in various ways (Karagiozis, 2018; Yates & Leggett, 2016).

The interpretive nature of qualitative research dictates that researchers must interact with another person's experience in a subjective manner in the context of the researcher's experiences (Clark & Vealé, 2018). In qualitative research, the researcher cannot separate themselves from the research. Operating in multiple worlds while conducting the research, the qualitative researcher must manage any biases from the researcher's cultural and experiential background. Subjectivity in qualitative research may be virtuous because it helps the researcher make a distinctive contribution resulting from their personal qualities interacting with the data they have collected. Subjectivity also arises from a researcher's epistemological context and may affect the research in various ways.

The study's intent, research questions, interpretation of the data, and the relationship between researcher and participants may be affected by the researcher's subjectivity (Karagiozis, 2018). Inevitably the subjectivity associated with qualitative research introduces various challenges to the validity of the research such as biases arising from the researcher's cultural encapsulation, ethical conflicts, challenges in the relationship between the researcher and the participants, and difficulties in the methodological considerations in conducting qualitative research (Karagiozis, 2018). The qualitative researcher must be conscious of these challenges and any formed consciousness that the researcher has cultivated, which may cause the researcher to

project their own values, whether intentional or not, to the study participants, the data collection, or the interpretation of the research outcomes. Qualitative researchers, acknowledging that it is challenging to eliminate biases, present their assumptions, values, and reasons for choosing the research topic in a positionality statement "the role of the researcher" in the study findings (Clark & Vealé, 2018). Yates and Leggett (2016) recommended that qualitative researchers mitigate possible biases by approaching the research with reflective and interpretive thinking.

I identified and acknowledged the possible epistemological, social, and occupational biases in my conduct and approach to the study. I attempted to mitigate the risk of biases by using an interview protocol, conducting member checking, achieving data saturation, enabling sense-making, facilitating epoché, careful construction of interview questions, and other strategies (see Walden University, 2020). I recognized that although no prior relationship between the client organization, client leader, and myself existed, my experience and work in stakeholder management roles at various levels in diverse industries represented a relationship with the research topic. I understand the challenges, difficulties, and methods associated with managing key stakeholders, which helped me identify the research topic, area, and problem. I identified and acknowledged the possible biases from my familiarity with the subject, cultural encapsulation, ethical conflicts, challenges in the relationship between the researcher and the participants, and difficulties in the methodological considerations that may affect my research. I captured these possible biases in a reflexive journal. I used the reflexive journal to approach the research with reflective and interpretive thinking to improve my awareness of my

political and cultural perspectives while still engaging in self-questioning and self-understanding.

Research quality targets entail the researcher mitigating the risk of using a personal lens during the study's data collection process. Researchers achieve this mitigation by understanding their perspectives, shortcomings, and biases that may affect the research (Karagiozis, 2018). Researchers should develop strategies and skills that facilitate reflexivity and interpretive reasoning. Kleinsasser (2000) recommended that researchers construct and use a rubric that helps them assess their research. Kleinsasser suggested that the rubric should align with the researcher's reflexive capacity to express their thoughts, feelings, and insights, making the thinking visible and then therefore subject to inspection, review, consideration, and evaluation as any other set of data. I adhered strictly to the guidelines of the Walden DBA Consulting Capstone Doctoral Study rubric and research handbook (Walden University, 2020), the Walden consulting capstone manual (Walden University, 2019), the Institutional Review Board (IRB) requirements, and other resources available to achieve successful qualitative research.

Successful qualitative research requires the interpersonal skills of the researcher to develop trusting relationships with the participants of the study, acknowledge and respect the individuality of each respondent, and understand each participant's perspective (Yin, 2016). I used an interview protocol (see Appendix A) to ensure uniformity of research questions and interview procedures with each participant and prevent biases. Yin stated that qualitative researchers should continuously review and refine data collection strategies, clarify research resources and materials, check the

accuracy of their interpretation with the participants, and investigate unconventional and distinctive responses.

There are strict guidelines for researching human subjects. Research that involves human subjects in socioeconomic studies requires the ethical treatment of human subjects, and successful qualitative researchers must be aware of and sensitive to ethical issues (Karagiozis, 2018). The principles of the Belmont Report protocol (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979) guide research involving human subjects. The protocol required an IRB to review and approve a study before allowing any human subjects. The Belmont Report protocols also require a researcher to conduct the study within sound ethical guidelines, gain informed consent, do no harm, protect participants' privacy and confidentiality, protect vulnerable groups, and select participants equitably (Yin, 2018). I ensured that participants signed a consent form and voluntarily participated in the study.

The Walden doctoral study requires IRB approval for any research design involving human subjects. The process of this approval involved completing training in the ethical treatment of human participants of research. I completed the training and received IRB approval (approval number 09-23-19-0983620) before interacting with the study's human participants. I applied the learnings from the training in the ethical treatment of human research participants of research, treated each participant ethically, conducted the study within sound ethical guidelines, gained informed consent, protected participants' privacy and confidentiality, protected vulnerable groups, and selected participants equitably in an attempt to do no harm. I also followed the guide of the

Walden University's consulting capstone manual (see Walden University, 2019) in obtaining IRB approval, adhering to a list of preapproved data sources and tools for the study.

Participants

The participants for this doctoral study were three senior executives of the partner NPO who had a minimum of 3 years' experience using strategies to engage external stakeholders to achieve organizational financial viability objectives effectively. The partner organization was identified and assigned by the Walden University doctoral consulting capstone administrators and faculty from the population of NPOs in the United States. Purposeful sampling is a sampling method for qualitative research (Yin, 2018).

The doctoral study was a qualitative single case study. I conducted a purposeful sampling of the population for three executives who had a wealth of knowledge in the strategies the NPO used to build relationships with external stakeholders to achieve their organization's financial viability objectives. I also purposefully sampled three senior executives to facilitate triangulation, data saturation, and validation of interview themes, codes, and insights to improve research quality. Purposeful sampling is a technique widely used in qualitative research to identify and select information-rich cases (Leung, 2015). Following Moser and Korstjens (2018) on selecting or searching for participants who provide rich data on the subject phenomenon, the executives' ability to augment information and data extracted from the review of organizational and public documents and records also influenced their selection.

The Walden University doctoral consulting capstone administrators communicated the client leader identity. The client leader then facilitated the identification of senior executives of the partner organization who met the eligibility criteria and provided email access to the executives. Noting ethical requirements for the protection of research participants (see Greenwood, 2016), I established contact with the identified senior executives by email initially and built working relationships and long-lasting connections. I ensured open and sincere discussion with the senior executives by clearly communicating expectations, deliverables, schedules, and roles using service order agreements, meeting agendas, and meeting prereads.

I used frank, mutually beneficial two-way communication to build lasting relationships of trust with the senior executives who I expected would be partners and collaborators through the research process and beyond. On accepting to participate, the senior executives received from me by email an informed consent form describing their role in the study, any identified risks, ethical considerations, and expectations for participating, which each participant read, understood, and signed. I contacted the participants by telephone and email communication throughout the study. I called the participants at their convenience to build rapport and explain the research details before data gathering or interviews.

I followed an interview protocol (see Appendix A) to ensure uniformity of research questions and interview procedures with each participant. I organized the interview questions according to the Baldrige Excellence Program (2021), embedding the criteria questions in my interview questions. I recorded audio from the interviews with

the consent of the participants using the Microsoft Teams recording function and captured notes from each interview using a Microsoft Word document. I sent electronic copies of my interview notes and my interpretations of the interview transcripts to each participant for their review for accuracy, completeness, and errors. I reviewed this feedback with each participant and refined my notes as necessary.

With the data I collected from each interview, I performed thematic coding to identify developing themes and relationships. I used manual coding, entering all participant data into an Excel spreadsheet. I coded all participant responses to maintain anonymity. The Excel spreadsheet was encrypted, saved, and stored in an electronic filing system. I will store all data in safe repositories for 5 years.

Research Method and Design

The Walden doctoral consulting capstone study provides doctoral scholars the opportunity to practice their learning while collaborating with a partner organization to research an identified business problem. Doctoral scholars assume a consultant role to conduct research within the context of the partner organization within a single case-study research design. The research question, specific business problem, and purpose for the research, guide the selection of the research method and design.

Research Method

I used the qualitative research methodology in a single-case study design. Qualitative, quantitative, and mixed-method methods are the three main types of methods researchers use for research (Erlingsson & Brysiewicz, 2013). A qualitative study within a particular industry and geographic region provides the opportunity to answer questions

from the perspectives of actors in that specific industry or region, using nonnumerical information in ways quantitative or mixed-methods research with their focus on numerical data are inadequate for answering (Yin, 2016). A qualitative method often includes multiple data types, such as interview transcripts, diaries, recordings, and observations, that a quantitative study typically does not (Erlingsson & Brysiewicz, 2013). Qualitative research is concerned with understanding a phenomenon from a subject's perspective. The qualitative method was appropriate in this case because I wanted to obtain an in-depth understanding of the strategies NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively.

Researchers use quantitative research methods to perform examinations, test theory, and validate measurements (Groeneveld et al., 2015). Researchers have asserted that research methodology evolved from paradigms that make different assumptions about the world, research conduct, legitimacy of problems, solutions, and the criteria of proof (Firestone, 1987; Saunders et al., 2015). A quantitative method or design based on a positivist philosophy assumes that reality is separate from the individual and focuses on demonstrating relationships between variables (Yin, 2016). A quantitative research method is appropriate for research that involves measuring known variables (Starr, 2014), testing a hypothesis (Palinkas et al., 2015), and data analysis (Groeneveld et al., 2015).

The mixed-methods approach was also inappropriate for answering the research question because it requires the researcher to collect and analyze qualitative and quantitative data in response to research aims, questions, and hypotheses, integrating

quantitative and qualitative methodologies intentionally to generate new insights (Yin, 2016). A mixed-methods approach is beneficial for amplifying quantitative aspects of the research (Yin, 2016), which was not the focus of this research. The conduct of mixed-methods research is fundamentally a combination of the qualitative and quantitative methods, including comparing variables with the intent of gathering information for evaluation, and, in reality, is the conduct of two research projects, with the accompanying consumption of resources like time and money (Starr, 2014; Yin, 2016).

Research Design

The research design of the qualitative study was a single case study. Ethnographic and phenomenological designs were also considered for the study but judged inadequate to answer the research question. Researchers use an ethnographic study to research an individual group of people's cultures (Leigh, 2013). A phenomenological study is appropriate to explore the personal meanings of the lived experiences of a particular population (Mullins, 2014). However, the case study design is appropriate for assessing the strategies of individuals or organizations within a bounded case (Yin, 2018).

Qualitative researchers use the case study design for a single case or a small number of cases depending on the purpose of the study (Mohajan, 2018).

Case studies are an in-depth exploration of people or groups of people and are used to study one or more cases within a bounded setting or context. The case method has its roots in sociology and is especially valuable in practice-oriented fields, such as management, public administration, psychology, history, education, and medicine. A case study is time-consuming and may be costly. It uses multiple sources such as

questionnaires, interviews, observations, written accounts, and audio-visual materials (Mohajan, 2018).

The multiple case study design explores a phenomenon using multiple cases providing the opportunity to contrast findings across cases (Yin, 2016). Although the multiple case study provided opportunities for contrasting findings, this study is for one case, the partner organization, an NPO in Mississippi, to satisfy the design requirements of the Walden University DBA consulting capstone program (Walden University, 2019). The benefits of a single case study include being less expensive and less time-consuming than multiple case studies (Mohajan, 2018). Qualitative researchers can also create high-quality theory because single case studies promote a deeper understanding of the subject and produce rich, thick descriptions of phenomena (Gustafsson, 2017). Gaya and Smith (2016) identified the qualitative single case study as appropriate for strategic management research where extension or generalization of theory is the purpose. Therefore, a qualitative single case study is the best design for my research.

Data saturation in qualitative research ensures the validity in a qualitative study similar to a statistically valid sample in quantitative research. It occurs when data collection yields no new data, information becomes redundant, and the researcher uncovers no new codes representing patterns or themes (Marshall & Rossman, 2016; Saunders et al., 2015; van Rijnsoever, 2017). Researchers use data saturation in qualitative research to ensure accurate and valid data. Qualitative researchers use purposeful sampling and an iterative process that includes data collection, analysis, and interpretation to determine sample size. Repeating the process until it yields no new data,

information becomes redundant, or they identified no new codes representing uncovered patterns or themes (Moser & Korstjens, 2018; van Rijnsoever, 2017). I followed this iterative process until I achieved data saturation.

Population and Sampling

The total population for a research study encompasses the complete set of information sources that are potentially relevant for answering the research question (van Rijnsoever, 2017). Researchers, however, have observed that including the total population in a research study would be expensive and impractical. They recommended using a sample, a proportion of the total population that possessed characteristics or were under the circumstances relevant to the subject phenomenon (Yin, 2016). The population for this single-case study consisted of three senior executives of an NPO in Mississippi, United States, who have successfully used strategies to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively. The Walden University doctoral consulting capstone administrator selected and assigned the partner NPO, using criteria predetermined by the Walden University doctoral consulting capstone faculty.

Moser and Korstjens (2018) opined that the population samples chosen must yield rich information and be consistent with the methodological approach. Researchers in qualitative research, Moser and Korstjens continued, selected, or searched for situations, contexts, and participants who provide rich data on the subject phenomenon. According to them, qualitative researchers used a sampling plan that started broad and open, defining sampling method, sample size, and procedure for recruiting participants. The

key features of such a qualitative sampling plan were that the participants were sampled deliberately rather than by probabilistic sampling. Sample sizes differed for each study and were small. The sample emerged during the study, and the sample was determined by conceptual requirements rather than by representativeness (Moser & Korstjens, 2018). Qualitative researchers used purposeful sampling in case study research to choose study participants who provided information related to the research question (Yin, 2018). I used purposeful sampling to select study participants for this single-case study from the partner NPO. Participants were those organizational leaders who have successfully used strategies to build relationships with external stakeholders to achieve the organization's financial viability objectives effectively.

Determining the right sample size in qualitative research ensures the validity of a qualitative study similar to a statistically valid sample in quantitative research. The size, large or small, of the sample, does not guarantee the validity of a qualitative study; a researcher must select a sampling technique that supports the research design. Data saturation is a way to ensure validity in qualitative research. Data saturation occurs at the point at which data collection yields no new data, information becomes redundant, and the researcher identifies no new codes representing uncovered patterns or themes (Marshall & Rossman, 2016; Saunders et al., 2015; van Rijnsoever, 2017). Qualitative researchers used purposeful sampling and an iterative process that included data collection, analysis, and interpretation in determining sample size (Moser & Korstjens, 2018; van Rijnsoever, 2017). There is no direct correlation between the sample size and reaching data saturation. Using too small or too large of a sample will not ensure data

saturation; data saturation helped determine the sufficiency of the purposeful sample size, the quality of the sample, and the reliability, dependability, and external validity of the qualitative research (Hennink et al., 2017; Moser & Korstjens, 2018; van Rijnsouwer, 2017). I applied this iterative process to reach data saturation with purposeful sampling, continuing data collection until no new information emerged.

The characteristics of qualitative case study research dictate the investigation of phenomena within real-world contexts (Yin, 2018); this presents particular complexities with access to research participants who can provide rich descriptive data related to the phenomenon. Semistructured interviewing was the primary data gathering method for this study, and Yin (2018) noted the particular challenges associated with case study interviews. Using interviews to collect data for case studies requires that the interviewer caters to the interviewees' schedules and availability. The interview be open-ended, and the interviewer exercise patience and ingenuity to accommodate an interviewee not necessarily sticking to the line of questioning. I gained access to interview participants by first sending an email to the client leader; communicated by the Walden University consulting capstone coordinator, then by telephone when the client leader agreed to contact and provided telephone numbers. The client leader then provided the details for the executives meeting the criteria of using strategy to build relationships with external stakeholders to achieve the organization's financial viability objectives effectively. I then contacted the executives by email to solicit their participation and administer the informed consent documentation. I subsequently followed up with telephone calls to build rapport.

In qualitative case study research, the interviewer intrudes into the participants' world rather than the reverse. Under these conditions, the interviewer must make special arrangements to become an observer or a participant-observer (Yin, 2018). Selecting a suitable location for conducting interviews is a critical decision and one the researcher should think through carefully, ensuring that the setting affords for quality in the recording, and is a location where the participant feels comfortable to speak (Dawson et al., 2017; Dempsey et al., 2016; Oltmann, 2016). Oates (2015) found that researchers can effectively conduct interviews using Skype or other internet-based communication platforms. Jenner and Myers (2019) and Iacono et al. (2016) revealed that mediated interview contexts such as Skype and Microsoft Teams meetings resulted in sharing deeply personal experiences. They showed that there was little difference in exceptional disclosure between mediated interview contexts and in-person private interviews. I used Microsoft Teams to conduct semistructured interviews with study participants after contacting them by email and telephone to build rapport. I also sent the interview questions in advance to allow the participants to understand the questioning, gather their thoughts before the interviews, and get comfortable with the process.

Ethical Research

Qualitative case study researchers, as social scientists, strive for the highest ethical standards when conducting research (Yin, 2018). In business and management research, there exists extensive and detailed historical documentation on knowledge production and the ethical scrutiny of the management research process, with significant attention on management research ethics, research governance, and the conduct of

nonmedical research involving human participants (Greenwood, 2016; Karagiozis, 2018). Research involving human participants must be conducted ethically and according to the principles of the Belmont protocol (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). The Walden University IRB is responsible for ethics review. Its approval must be received before participant recruitment, data collection, or dataset access, ensuring that all Walden University research complies with the university's ethical standards and U.S. federal regulations (Walden University, 2019). It is, however, still the researcher's responsibility to conduct the study within sound ethical guidelines to gain informed consent, do no harm, protect the privacy and confidentiality of participants, protect vulnerable groups, and select participants equitably (Yin, 2018).

I received IRB approval (approval number 09-23-19-0983620). The approval allowed me to collect and analyze data from senior leader interviews, public data or literature, and internal site documents or data, according to the terms of the service order (Appendix B) and the preapproved consent form in the consulting capstone manual (Walden University, 2019). I informed the participants of their freedom to withdraw from the study by informing me by telephone or email at any time and completely free of any intimidation.

The approval process involved completing the Collaborative Institutional Training Initiative (CITI Program) training in the ethical treatment of human participants of research. I adhered to the approval requirements, did not collect data from other sources, treated each participant ethically, and followed the Walden University consulting

capstone manual (Walden University, 2019). I acknowledged my duty as a responsible scholar, avoided plagiarism or falsification of information, maintained honesty, avoided deception, and accepted responsibility for my work (Yin, 2018). I masked the identity of each participant using the naming practice “IP1” to represent “interview participant 1”, IP2 to mean interview participant 2, and IP3 interview participant 3. I will preserve the records and data from the study in a safe, locked, and secure safe in a home office for physical records and data, and a password-protected folder on a secure computer for electronic data, for 5 years to protect the rights of participants. After 5 years, I will electronically destroy the removable media and shred any physical documents.

Data Collection Instruments

In qualitative case study research, a semistructured interview is the most popular source of evidence, and the researcher serves as the main instrument to explore, describe, explain, accurately collect, and store study data (Fusch et al., 2018; Fusch & Ness, 2015; Marshall & Rossman, 2016; Merriam & Tisdell, 2016; Yin, 2018). I served as the primary instrument for data collection for this qualitative single-case study. Academics, authors, and practitioners of qualitative research such as Yin (2018), and Merriam and Tisdell (2016), have identified archival records, direct observation, documentation, interviews, participant observations, or physical artifacts as the six primary resources for case study evidence. I, as the primary data collection instrument, collected data with open-ended semistructured interviews using an interview protocol (see Appendix A) and from company documentation obtained from the partner NPO such as Board of Directors’ meeting minutes, company policy manuals and audited financial statements, and publicly

available data from GuideStar, an online information service that reports on nonprofit organizations in the United States.

Three executives of the partner NPO participated in the semistructured interview process. The choice of semistructured interview was appropriate because the questions are more flexibly worded, allowing the researcher to respond to the situation at hand as the interview progresses by asking follow-up questions (Merriam & Tisdell, 2016). Merriam and Tisdell also advised the audio recording of interview data to ensure everything said was preserved for analysis. I conducted the interviews using the Microsoft Teams application on a computer and recorded the interviews using the Microsoft Teams record function.

Yin (2016) highlighted the importance of multiple sources of evidence in enhancing the validity and reliability of qualitative research. Because they served as the main data collection and analysis instrument, the qualitative researcher influenced research quality with their focus and interpretive thinking (Clark & Vealé, 2018; Karagiozis, 2018). Epistemological, social, and occupational biases may exist in the researcher's conduct and approach to the study. The researcher must acknowledge and approach the research with this understanding and attempt to mitigate the risk of biases. Using an interview protocol, member checking, transcript validation and review, the achievement of data saturation, enablement of sense-making with reflexive thinking, facilitating epoché, careful construction of interview questions, and other strategies (Walden University, 2020; Yin, 2018). I used a reflexive journal attempting to mitigate

any bias and attempted to enhance the validity and reliability of the study by using member checking, data triangulation, and other strategies to achieve data saturation.

Data Collection Technique

The Walden University IRB is responsible for ensuring that all Walden University research complies with the university's ethical standards and U.S. federal regulations and must approve before participant recruitment, data collection, or dataset access (Walden University, 2019). I followed the Walden University IRB approval process and received IRB approval (approval number 09-23-19-0983620) before approaching the research participants. The approval allowed me to collect and analyze data from senior leader interviews, public data or literature, and internal site documents or data, according to the terms of the service order and the preapproved consent form.

I collected data from semistructured interviews using an interview protocol (see Appendix A) and company documentation obtained from the partner NPO, including Board of Director meeting minutes, company policy manuals, and audited financial statements. I also collected publicly available data from various sources, including the GuideStar organization, an online information service reporting on nonprofit organizations in the United States. The semistructured interviews started with an introduction, followed by an opening statement, interview questions, and a closing statement. Before the interviews, I sent emails to the participants to provide them with consent forms, background on the study, information on their rights to withdraw from the research at any point, the medium of the interviews, and preparations they may have to make before the interview, such as finding a location for the interview to minimize

distractions. I also sought permission to audio record the interview as recommended by researcher scholars (Merriam & Tisdell, 2016; Yin, 2016, 2018).

The interviews were semistructured, beginning with a statement of the purpose of the research project, guidance on the interview process, and an opportunity for the participants to ask any questions. I planned to interview three participants to reach data saturation. After the introduction and answering any questions about the research, I informed the participant that I was starting an audio recording of the interview. After securing their consent, I began to audio record each interview to help capture the data accurately, as recommended by Merriam and Tisdell (2016) and Yin (2016). I followed an interview protocol consisting of open-ended questions and recorded the response to compensate for accuracy when interpreting the data. I asked follow-up questions when appropriate to probe for clarity and additional information. The interviews ended with a closing statement; I asked if the participant would be willing to be contacted for member checking my interpretation of the interview and thanked the participants. I also provided my contact information to each participant to contact me with any questions or concerns.

The participants participated in member checking to enhance the study's credibility by reviewing my interpretations of the interviews and ensuring I captured their responses precisely, accurately, and completely. Member checking ensured that the data were accurate and provided participants with the opportunity to address any inconsistencies, gaps, or misunderstandings in their responses (Marshall & Rossman, 2016; Yin, 2016). By member checking the interview interpretations, I improved my understanding of and familiarity with the data provided by each participant. I used an

interview protocol (see Appendix A) to assist and guide me through the interview process and certify that I consistently shared the same information with all participants.

An advantage of the semistructured interviews as a data collection technique included being able to gain insight into the perceptions and experiences of participants relating to a specific phenomenon (Clark, & Vealé, 2018; Hennink et al., 2017). Marshall and Rossman (2016) noted that in semistructured interviews every participant answered the same questions, but researchers could use follow-up questions to probe for a participant's unique insight and generate rich, thick data quickly—an advantage of using interviews to collect data. Marshall and Rossman identified some disadvantages of semistructured interviews. Including the criticality of trust and rapport, between the researcher and participant, in determining the amount of information the participant may be willing to share. The participant may be unwilling or uncomfortable to share the information the researcher is interested in collecting, and the researcher's experience is important to ensure success. Another disadvantage of semistructured interviews as a data collection technique is the length of time required to collect, transcribe, and analyze the interview data (Yin, 2016).

Data Organization Techniques

In qualitative studies, because the researcher serves as the instrument to explore, describe, explain, accurately document data, and store collected study data, the researcher must maintain a reflective, interpretive mindset (Fusch et al., 2018; Marshall & Rossman, 2016; Yates & Leggett, 2016; Yin, 2018). Case study researchers use various strategies to ensure rigor and minimize bias, including using a journal or diary to document personal

feelings and reactions (Marshall & Rossman, 2016; Merriam & Tisdell, 2016; Yin, 2018).

I used reflexive journals to track data and document my feelings and reactions.

According to Marshall and Rossman (2016), organizing the data is the first of seven analytic procedures. I captured and organized the data by category or theme to ease searching, retrieval, and data analysis. I secured and stored the research data in a locked safe in a home office. I saved electronic data and the recordings of the interviews in an electronic folder located on removable media. I will retain all non-electronic and electronic information in a secured safe for 5 years. Five years after the study's publication, I will electronically destroy the removable media and shred any physical documents.

Data Analysis

Researchers conduct data analysis to make sense of collected data and uncover any patterns or relationships in the data collected to answer the research question (Atchan et al., 2016; Merriam & Tisdell, 2016; Yin, 2018). Data analysis is the process used to answer the research question and is the most complex phase of qualitative research (Nowell et al., 2017). As qualitative research continues to increase in popularity and profile, and qualitative researchers desire enhanced trustworthiness in research, data analysis has had to become more precise, consistent, and exhaustive (Nowell et al., 2017). Established methods qualitative researchers have developed for qualitative data analysis include thematic analysis, content analysis, constant comparative analysis, framework analysis, discourse analysis, and grounded theory approach (Fisher & Bloomfield, 2019; Yin, 2016).

Qualitative researchers begin analyzing data as soon as data collection commences, with the researcher constantly moving between data collection, data analysis, questioning the data, and verifying interpretation in a methodological process designed to enhance the reliability of the results and assure data saturation (Atchan et al., 2016; Fusch & Ness, 2015; Hadi & Closs, 2016). The analysis of collected data follows the careful collection and organization of the research data by the researcher, whose experience, expertise, and awareness of their ability to unwittingly influence the process affect the quality of the research (Yin, 2018). The researcher selects the data analysis method that aligns with the research methodology, research design, the type of data collected, and the research question.

I explored the strategies NPO leaders used to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively. I used Freeman's (1984) Stakeholder theory as my conceptual framework and the Baldrige Excellence Program (2021) criteria for performance excellence to provide an in-depth understanding of the partner NPO. I served as the primary data collection tool for this qualitative single case study and used a sample of three executives of the partner NPO. I used semistructured interviews to collect data from the participants using the Microsoft Teams computer application and its recording function to capture the answers to the interview questions accurately and adequately. I transcribed the interview data and used Microsoft Word to record my interpretation of the interview data, which I then emailed the participants to review for accuracy and correctness.

Participant review and member checking of the interpretation of the data assured the researcher of the accuracy of the data collected during the interview (Atchan et al., 2016; Yin, 2016). After member checking, I printed the participant responses and then manually coded the data, assigning codes or categories aligned with the conceptual framework. In qualitative data analysis, researchers identify themes, categories, patterns, or answers to the research question (Merriam & Tisdell, 2016; Yin, 2018). Thematic analysis is the foundation for data analysis in qualitative research, and researchers used it for recognizing, evaluating, organizing, and describing themes identified in a data set (Nowell et al., 2017). Thematic analysis progressed through six steps (a) becoming familiar with the data, (b) generating initial codes, (c) searching for themes, (d) reviewing themes, (e) defining themes, and (f) writing a report. I also reviewed the data collected from the client organization and publicly available sources and converted them into a text format that I also assigned codes, categories, and themes. I aggregated the themes to find connections to the conceptual framework.

I applied data triangulation to the collected data. According to Yin (2016), the four methods of triangulation include a) data triangulation, b) investigator triangulation, c) theory triangulation, and d) methodological triangulation. Data analysis involves the researcher exploring different perspectives for sense-making while maintaining awareness of contradictions or inconsistencies when using data from various sources (Fusch & Ness, 2015). Triangulation is an appropriate process to analyze collected data because it allows a researcher to obtain a more comprehensive picture of data from multiple sources of data such as observations, interviews, and private or public

documents than by using only data from one source of evidence (Merriam & Tisdell, 2016; Yin, 2016).

Reliability and Validity

The quality of research is important for all research and has been a significant subject of academic discourse, with qualitative research quality still a challenging concept even now in the 21st century (Cypress, 2017; Marshall & Rossman, 2016; Yin, 2018). In natural sciences and quantitative research in the social sciences, reliability and validity are the scientific measures of quality (Saunders et al., 2015). Research quality in qualitative research is how a researcher can show evidence of rigor in the research process (Cypress, 2017; Morse, 2015). Researchers posited that the rigor of qualitative research equated to the concepts of reliability and validity in natural science and quantitative research and were all necessary components of quality (Cypress, 2017). Researchers defined rigor as the qualification or state of being exact, careful, precise, thorough, and accurate (Cypress, 2017). In achieving rigor, a researcher must address the components of research quality; reliability, the ability to repeat the research and arrive at the same results, findings, and conclusions using the same research design, methods, data collection and analysis processes; and validity, the degree of accuracy and appropriateness of inferences made in the study (Morse, 2015). Qualitative researchers show reliability using dependability; and validity using credibility, transferability, and confirmability (Bansal et al., 2018; Marshall & Rossman, 2016). Researchers established these criteria that are not directly measurable, through triangulation, data saturation, and

member checking (FitzPatrick, 2019). I used member checking and an interview protocol to enhance reliability and data saturation to ensure validity.

Reliability

Qualitative research reliability refers to the dependability of the research design, method, and findings (Abdalla et al., 2018). Dependability in a qualitative study is not measurable; however, the researcher used a methodically sound approach, member checking, and triangulation to enhance the dependability of the research in relation to the application and appropriateness of the research methods and the integrity of the findings (Abdalla et al., 2018; Cypress, 2017; Denzin, 2017; Marshall & Rossman, 2016).

Member checking decreased the chance of misinterpreting the data (Yin, 2018), allowing participants to correct and confirm the researcher's interpretation of interview data through member checking ensures the dependability of the findings. Researchers also enriched the dependability of qualitative research by following an interview protocol to collect data from participants consistently. The interview protocol is a major method for increasing reliability in case study research and guides data collection from a single case, confirming that data collected addressed the research question, and minimized bias and errors (Yin, 2016, 2018).

I used member checking and an interview protocol to enhance the dependability of this research. Member checking involved sharing the researcher's interpretations of the interview data with the participant and seeking their feedback on the accuracy, preciseness, and correctness of the data interpretation (Merriam & Tisdell, 2016). Member checking, Merriam and Tisdell noted, is the most important method for

validating that the researcher had captured the spirit of what the participant said accurately. I provided an interpretation of the interview to the participant for review and evaluation to ensure that I recorded responses correctly. I also used data triangulation, with more than one source or method of data collection, to reduce bias and ensure the integrity of the participant responses, adhering to Yin (2018).

Validity

In qualitative research, validity measures how accurately the research findings depict the phenomenon the researcher designed the research to investigate (Cypress, 2017; Yates & Leggett, 2016; Yin, 2018). Qualitative researchers showed validity by addressing the credibility, confirmability, and transferability of the research findings (Abdalla et al., 2018; Bansal et al., 2018; Kozleski, 2017; Marshall & Rossman, 2016; Yin, 2018). Researchers enhanced validity in qualitative studies with three generally accepted methods, and ideally by triangulation, using at least two. The first method uses multiple sources of evidence. The second method is respondent validity, such as member checking, and constant comparison is the last method, comparing data sets to reach data saturation (Yates & Leggett, 2016). I used member checking and methodological triangulation to ensure credibility in this study.

Credibility

Credibility in qualitative research refers to the researcher's ability to show that the results are believable and accurate from the participant's viewpoint (Abdalla et al., 2018; Birt et al., 2016). Yin (2016) reported that researchers could increase their studies' credibility by recording the actual interviews and keeping copies of the recording in a

safe place. Birt et al. (2016) showed that qualitative researchers used member checking to validate the interpretation of the participants' interview answers before data analysis began and enhance research credibility. I used member checking and methodological triangulation to ensure credibility in this study. Methodological triangulation is the process of using multiple methods such as interviews, observations, surveys, questionnaires, and documents to gather data and enhance the integrity of the findings (Denzin, 2017).

Transferability

Qualitative researchers showed transferability by providing a rich and complete understanding of the research phenomenon (Marshall & Rossman, 2016; Yin, 2016). Transferability signifies the degree to which the study's findings authentically compare, generalize, or transfer to other settings and situations. In qualitative research, the researcher does not infer transferability, but the researcher, providing a rich and complete context of the study, allows readers and other researchers to make their transferability judgments to different geographic locations or specific industry segments (Yin, 2016). I used an interview protocol and continued data collection until no new information emerged to ensure data saturation and provide a rich and complete context of the study for future readers and researchers to judge the transferability of the results of this study to other contexts.

Confirmability

Researchers enhanced confirmability in qualitative research by confirming that the data collected accurately reflect the participants' viewpoints (Abdalla et al., 2018).

Confirmability connotes the degree to which other researchers or readers can substantiate the outcomes of a study (Denzin, 2017). Researchers' techniques to demonstrate confirmability in research studies include asking probing questions during interviews, performing member checking, and triangulation (Abdalla et al., 2018; Marshall & Rossman, 2016). Researchers use methodological triangulation to establish confirmability by providing multiple corroborating information sources, demonstrating the trustworthiness of the data (Abdalla et al., 2018). I used triangulation of the data collected during the participants' semistructured interviews, publicly available documents, and documents provided by the partner organization to ensure confirmability.

Data Saturation

Data saturation is important for ensuring that the study is credible and confirmable. Researchers must ensure that they achieve data saturation or risk their study's quality and validity being questionable. Researchers use data saturation to confirm that they have collected enough data to draw valid conclusions (Lowe et al., 2018). Qualitative researchers reach data saturation when no new information is obtained in the study, and further coding of emerging themes is no longer feasible (Fusch & Ness, 2015). I continued to interview other participants until I reached data saturation.

Transition and Summary

In Section 2, I provided sections of the study design and the study plan that addressed the research methodology. I presented the study purpose; the role of the researcher; the research participants; research method and design; description of the population and sampling; ethical research; data collection instruments and techniques,

data organization techniques, and data analysis; and reliability of the study and the validity of the study. The study involved human participants. I, therefore, identified the methods I used to ensure ethical treatment of human participants as provided within the IRB approval (approval number 09-23-19-0983620), which included consent forms, service orders, masking the identities of participants and subjects, member checking, and data storage and retention requirements.

In Section 3, I used the 2021-2022 Baldrige Excellence Program (2021) to analyze the business environment of my client NPO CNPO. I employed the interview questions from Section 1 to collect data for this qualitative single-case study. I used the Baldrige criteria and organizational profile from the Baldrige Excellence Program (2021) to evaluate the strengths and opportunities for improvement of my client organization CNPO. I explored CNPO's (a) leadership, (b) strategies, (c) customers, (d) measurements, analysis, and knowledge management, (e) workforce, (f) operations, and (g) results. I began Section 3 with a brief introduction of the purpose of the study, information on the Baldrige Excellence Program (2021), and the Walden Consulting Capstone. I then presented CNPO's key factors worksheet; the leadership triad of leadership, strategy, and customers; the results triad of the workforce, operations, and results; collection, analysis, and knowledge management; and finally concluded with an executive summary of key themes identified through data analyses, a summary of the project, and contributions and recommendations for future research.

Section 3: Organizational Profile

The client CNPO (pseudonym), an NPO in Mississippi, United States, was identified and assigned by the Walden University doctoral consulting capstone administrators and faculty from the population of NPOs in the United States. A Walden University doctoral consulting capstone study must address applied research linking theory to professional practice, and the purpose of this study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. I served as the primary instrument of data collection for the qualitative single case study and conducted the study following the Walden DBA Consulting Capstone Doctoral Study rubric and research handbook (Walden University, 2020), the Walden consulting capstone manual (Walden University, 2019), and the IRB.

I used the Baldrige Excellence Program (2021) as a tool to conduct a holistic systems-based assessment of CNPO's processes and performance outcomes. I ensured that Section 3 of the study and the Baldrige Excellence Program (2021) aligned, congruent with Walden University (2020). I conducted thematic analysis of the data and identified five major themes: (a) stakeholder identification, (b) stakeholder needs and strategic performance targets, (c) stakeholder and strategic planning, (d) strategic stakeholder relationship building, and (e) strategic stakeholder communication. The themes revealed that identifying stakeholders and choosing strategic objectives that deliver stakeholder needs and organizational targets sustainably reinforces mutually beneficial long-term relationships and creates a competitive advantage for organizations.

Key Factors Worksheet

Organizational Description

The client, CNPO, is a 501(c)(3) organization incorporated in Mississippi, United States, in 2013. Classed as an NPO with primarily Christian charitable activities under the National Taxonomy of Exempt Entities code and within the Christianity subject area of the GuideStar by Candid Philanthropy Classification System, CNPO was established by a pastor, a youth minister, a retired teacher, a graduate student, and a senior corporate executive of a large corporation. The founders founded CNPO on the desire to empower, enrich, and entrench a sense of service in the youth of the community they serve, building a Christian-based coalition of local leaders, partners in ministry, and other partners in the local community, that aimed to benefit school-aged children. CNPO provides afterschool activities for children, leadership programs for high school students, community volunteer programs, and other youth programs.

CNPO is one of the 14,433 IRS registered 501(c)(3)s in Mississippi. The IRS defines a 501(c)(3) organization under section 501(c)(3) of Title 26 of the United States Code. One of the 29 types of 501(c) nonprofit organizations in the United States exempt from federal income tax, a 501(c)(3) is either a private foundation receiving most of its income from investments and endowments or not a private foundation, receiving a substantial part of its income directly or indirectly, from the public or the government. In 2018, 100% of CNPO's total revenue originated from individual and public donations, nongovernment grants, gifts, and contributions. CNPO employed a competent executive

director and engaged 200-plus volunteers to deliver an afterschool homework center, a high school youth leadership program, and other youth volunteer programs.

Organizational Environment

Leaders of successful organizations have a deep understanding of their environment and are constantly scanning for opportunities and threats. The organization's environment presents opportunities, which are ways of taking advantage of conditions to become competitive, and threats, which are conditions in the environment that affect the achievement of the organization's strategic objectives (Dyer et al., 2016). The organizational environment component of the key factors worksheet includes an appraisal of the organization's product offerings, mission, vision, values, workforce profile, assets, and regulatory environment.

Product Offerings. CNPO aspires to serve the community by providing programs and services for the benefit of school-age children and the community in their operational areas (Table 1). CNPO provided the programs and services, captured in Table 1 in 2018.

Table 1*CNPO Programs and Services*

Program or service	Description
Afterschool homework center	Provide facilities and space for school children to access resources, including equipment, the internet, supplies, snacks, and other materials to support school homework.
Youth leadership program	Organize youth empowerment and development events, including leadership skills training, summer internships, retreats, college visits, mission trips, and community volunteer projects.
Photography and oral history learning program	A program in partnership with the center for culture and learning of a local university creating opportunities for high school students to learn about the Mississippi Delta through interpretive and artistic projects.
Middle school Bible study program	Faith-based Bible study programs for school-age children.
Summer camps Music camps Drama camps Spring break camps	Events and activities for youth engagement, development, and social empowerment.
New learning resources online (NLRO) high school diploma program	Program for youth to complete high school diploma in partnership with a statewide program supported by the Mississippi Department of Human Services.
Pharmacy technician training program	Program to prepare youth for pharmacy technician qualification exams.

Together with partners in the community, CNPO provides a location for the activities and organizes human capital, finance, and other support organizations to deliver programs that align with the founders' vision. CNPO also offers services and opportunities to its mission partners, offering partners the opportunity to serve the community through a dedication to mission work, building relationships, mentoring and teaching children, learning about sacrifice and unconditional love, and providing financial support.

CNPO partnered with the local council to build a community park with sports facilities, benches, a gazebo, and a playground. CNPO provides its building and equipment, including desktop and laptop computers, for middle school and high school students to complete homework and school projects, apply for college, study for exams, or socialize after school. The youth leadership program recruits high school students to teach them leadership and personal development. The youth leaders train to be group leaders at the summer camp facilitated by CNPO.

Along the Mississippi Delta, CNPO's core area of focus, food insecurity defined by the United States Department of Agriculture (USDA) as limited or uncertain access to adequate food, typically due to a lack of money or other resources, is the highest in the country, with an overall food insecurity rate of 32% (Hossfeld & Rico Mendez, 2018; USDA ERS, 2018). Children eat breakfast and lunch for free at school during the school year but ensuring that children have sufficient food during school holidays is more challenging. CNPO provides programs to bridge the gap. Partnering with mission partners such as community church networks and sponsors to deliver food security

programs, CNPO feeds 5,000 to 10,000 children 18 years and younger under the USDA Summer Food Service Program. CNPO organizes programs for school-aged children, including pizza and game nights, baking days, feed-and-read literacy programs, community clean-up, community leadership meetings, and beautification projects. CNPO also provides for mission partners from Mississippi, Connecticut, Texas, and Ohio to support CNPO's mission while fulfilling the mission objectives of these partners. These partners facilitate building improvement and refurbishment projects in the community, exchange programs for youth, reading camps, and end-of-summer carnivals.

Mission, Vision, and Values. CNPO's stated mission is to strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the Mississippi Delta. Deeply influenced by historical events in the Mississippi Delta that have exposed the extreme difference, disparity, and divergence in living conditions across neighborhoods, the founders sought to contribute positive social change to their community. The vision, to empower all children to have education, leadership skills, and abilities to succeed, evolved from a systemic review of data and information showing that rural child poverty was a significant problem in the United States. One in four rural children are poor versus one in five urban children, and 13 of the rural counties with child poverty rates of 50% or higher are located mainly along the Mississippi Delta (see Figure 1).

Figure 1

Average Child Poverty Rates in Rural Counties, 2012-16



Note. Rural (nonmetro) status by the 2013 metropolitan area designations from the Office of Management and Budget. Adapted from American community survey: Poverty status in the past 12 months by United States Census Bureau (USCB), 2011

(<https://data.census.gov/cedsci/table?q=child%20poverty&tid=ACST5Y2011.S1701>).

In the public domain.

CNPO advances its mission with the firm belief that children are the future of the community. Reinforcing this conviction with its organizational culture, CNPO partners organizations, individuals, and volunteers to help children and youth build leadership skills, develop themselves, volunteer time, and serve their communities with the hope that they may become well educated, healthy, godly men and women that will give back and benefit their community. In pursuing its vision, CNPO values relationships, transparency, integrity, and community. CNPO's core competencies include its

relationship with and within the community, building new relationships while strengthening existing ones, organizing resources to host programs, and providing services for school-age children and the community. Youth in the community benefit from the programs and services CNPO delivers and are supported to provide help to others in the society who are in need.

Workforce Profile. CNPO employs an executive director to manage operations and work with the board of directors and volunteers to deliver CNPO's organizational objectives. Volunteers include youth leaders, teachers, information technology experts, finance experts, ministers, healthcare training experts, and construction industry experts, who volunteer time and expertise to support the delivery of CNPO's programs and services in the community, partner churches, organizations, and their staff who support CNPO programs such as the CNPO Mississippi NLRO program. CNPO also employs the services of community service human resources, including police officers, fire service personnel, social workers, and civil servants.

Assets. Anything that has value to an organization in pursuing its organizational objectives is an asset. Assets include but are not limited to property, including land, buildings, and equipment, people, experts, competencies, capabilities, information technology and computing infrastructure, related hardware, or other organizations. In competitive strategy, the resource-based view directs organizations to prioritize the two main types of resources, tangible and intangible assets, to achieve competitive advantage.

CNPO declared in its 2018 IRS form 990 filing total assets of \$72,000, which included building, renovation, and improvements of \$70,000 and cash of \$2,000. CNPO

owns a building and equipment, including desktop and laptop computers, printers, scanners, communication, and office equipment that it deploys for its programs.

Intangible assets included alliances with social venture partners, other organizations, and institutions. CNPO also has human capital assets, including a workforce that comprises youth leaders, skilled service providers, experts, human resources from partner organizations, and volunteers.

Regulatory Requirements. CNPO is a registered 501(c)(3) public charity, one of the 29 types of 501(c) nonprofit organizations in the United States. Exempt from federal income tax and either a private foundation receiving most of its income from investments and endowments, or not a private foundation, receiving a substantial part of its income directly or indirectly from the general public or the government, it is required to file an IRS Form 990 or 990-EZ. CNPO is one of the 14,433 nonprofit 501(c)(3) organizations in Mississippi registered with the IRS. CNPO has a board of directors and written policies on document retention and destruction, whistleblowers and retaliation, and conflict of interest. To ensure accuracy and compliance with federal and state regulations, the CNPO executive director initiates an annual audit by an independent firm to review financial statements and shares the audited financial statements and tax forms with the board of directors. CNPO has policies and procedures outlined in handbooks and guidebooks published and communicated organization-wide to promote workforce compliance. CNPO leaders comply with all applicable labor laws. All meetings, engagements, and communications of the board of directors or any committee authorized to act in its capacity are contemporaneously documented and recorded. CNPO keeps

extensive records, including information about its operations, financials, recipient demographics, services and programs administered, stakeholders, and social necessity.

Organizational Relationships

Organizational Structure. Registered as a 501(c)(3) public charity, CNPO's governing body has a board of directors comprising five independent voting members and an executive director. No member of the board of directors receives any compensation for services rendered to CNPO, and all board members financially contribute to CNPO. Each director's term of service is 3 years, and they may serve up to two terms consecutively.

The board is responsible for every governance and operational decision and activity, including but not limited to personnel issues, financial oversight, fundraising and fundraising activities, legal and regulatory compliance, stakeholder management, and community relations. The board manages the executive director's performance reviews and authorizes regulatory, statutory, and tax filings for submission. The board and the executive director bring a diverse mix of expertise and experience to the management of CNPO to achieve its social and other organizational objectives.

Customers and Stakeholders. Customers and stakeholders are integral to achieving CNPO's organizational and social objectives. The Baldrige Excellence Program (2021) defined customers as actual or potential users of an organization's products, programs, or services, and stakeholders as all groups that are or might be affected by an organization's actions and success. Nonprofit organizations provide products, programs, or services to satisfy the needs and wants of their diverse stakeholder

groups. These stakeholder groups represent the NPO's customers, actual or potential users of the NPO's products, programs, or services (Baldrige Excellence Program, 2021).

The purpose of this qualitative doctoral capstone case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. Stakeholder theory propounds that stakeholders are important, and managers must identify and decide how to manage stakeholder needs concordant with the organization's objectives, goals, and targets. In the customers and stakeholders component of the organizational profile, I explored CNPO's strategic approach to customers and stakeholders in alignment with the purpose of the study. CNPO leaders value customers and stakeholders, identify and define various stakeholders (Table 2), and have built several mutually beneficial and effective relationships.

Suppliers and Partners. CNPO's suppliers and partners are critical stakeholders important for CNPO's social enterprise. Partners include volunteers, mission partners, vendors, service providers, suppliers, churches, and church organizations such as the Cooperative Baptist Fellowship (CBF) global and Mississippi, the Baptist, Methodist, Presbyterian, and Catholic churches, local churches, local pastors, and the community that CNPO serves. Partners are critical for CNPO's success because they provide support, collaborate with CNPO to deliver programs and services, and provide services, resources, expertise, human capital, systems, and structures.

CNPO's suppliers provide products and services to support operations and achieve CNPO's social objectives. They make up CNPO's supply chain for expertise,

materials, equipment, consumables, grocery, training services, consultancy services, accounting services, technology services, and other services and products. CNPO's suppliers include workers, trainers for the certification programs, food suppliers, transportation providers, suppliers of consumables, donors, and volunteers. Table 2 identifies suppliers and partners in CNPO's stakeholder influence map.

Table 2*CNPO Stakeholder Influence Map*

Stakeholder	Vested interests	Expectations	Influence	External/Internal
Program beneficiaries	Benefit from programs	Programs and services	High	External
School-age children	Benefit from programs	Programs and services	High	External
Youth leaders	Benefit from programs, provide services at programs and camp activities	Programs and services, conducive environment to provide services	High	External
Local communities	Benefit from programs and services	Programs for school-aged children and reduced child poverty	Medium	External
Mission partners	Partner for social enterprise	Collaborate to achieve social goals	High	External
Funders	Provide funds and resources	Fiscal discipline	High	External
Donors	Provide resources	Fiscal discipline	High	External
Government entities & agencies	Partnership and support	Positive social change	Medium	External
Regulators	Ensure regulations are in place and followed	Compliance	High	External
Watchdog organizations	Hold NPOs accountable	Fair play	Medium	External

Stakeholder	Vested interests	Expectations	Influence	External/Internal
Vendors, service providers, and suppliers	Part of the supply chain for products and services	Custom and business	Medium	External
Banks	Banking operations	Procure banking services	Medium	External
Churches	Social enterprise	Partnership and collaboration	Medium	External
Workforce	Provide labor	Reward for work	High	Internal
Members of the Board of Directors	Founders and leaders	Sustainability	High	Internal

Organizational Situation

Competitive Environment

The competitive environment of a market or industry determines the level of success of an organization in that industry. Leaders seeking to achieve and maintain organizational sustainability must develop a detailed understanding of their competitive environment (Baldrige Excellence Program, 2021). Porter (2008) posits that understanding the five forces of the competitive environment can help an organization understand its industry and stake out a competitive position that is less vulnerable to attack. By understanding the five forces of the competitive environment, leaders may develop strategies for enhancing their organization's financial viability and long-term sustainability.

Leaders of NPOs developed plans for success based on their assessment of how best to deliver social objectives in a particular environment. Nonprofit leaders implement

a business strategy based on their predictions about which services the society needs and how to offer unique value to stakeholders in the chosen environment to achieve competitive performance. Nonprofit organizations scan their competitive environment, learn from their operations, and use the experiences to inform their strategic planning, simulating different scenarios to build resilience and efficiency (Maher et al., 2020).

Competitive Position. CNPO is one of the 14,433 nonprofit 501(c)(3) public charities in Mississippi registered with the IRS. A 501(c)(3) public charity is either a private foundation receiving most of its income from investments and endowments, or not a private foundation, receiving a substantial part of its income directly or indirectly from the public or the government, and required to file an IRS Form 990 or 990-EZA. CNPO is not a private foundation and receives funding from members, donors, the public, or government grants and agencies. Researchers have argued that NPOs need to show their competitiveness for funds from donors, funders, and government grants while delivering the social objectives that their stakeholders and leaders identify as core to their existence (Boateng et al., 2016; Conaty & Robbins, 2018; Costa & Goulart da Silva, 2019; Sprague, 2019). A significant determinant of the degree of success an NPO can achieve is the strategic positioning of the NPO within its competitive environment to enhance financial viability while ensuring long-term sustainability.

CNPO operates in communities along the Mississippi Delta, the national food insecurity, and child poverty epicenter. Driven by a stated mission to strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the Mississippi Delta. With a vision

evolved from a systemic review of data and information showing that rural child poverty with rates of 50% or higher was a significant problem in the Mississippi Delta. CNPO aims to empower all children to have education and leadership skills, and abilities to succeed. CNPO's stakeholders are some of the most food insecure and child poor communities, beneficiaries of CNPO's programs. CNPO continues to leverage social capital, strategic stakeholder relationship management, programs and services, and the pursuit of social objectives to differentiate itself and create a competitive advantage in its competitive environment.

Competitiveness Changes. Providing products or services valuable to the customer is one method organizations use to differentiate themselves from their competition to create a competitive advantage. CNPO offers services and programs for stakeholders aligned with its stated mission and vision. Changes in the competitive environment over the last decade, particularly in 2019 with the COVID-19 pandemic, have changed the profile and mix of CNPO's services and programs. The coronavirus pandemic has significantly disrupted the services CNPO and other NPOs provide to their beneficiaries, partners, and stakeholders.

New public management reforms and their associated administrative, management, and competitive environment changes provide an environment for NPOs to benefit from management, measurement, and market practices. However, there is still a lack of systematic knowledge of the organizational effects of NPOs incorporating business practices in their operations (Suykens et al., 2019). These practices result in several developing trends in CNPO's competitive environment. The increased

competition for funding and the incursion of for-profit organizations into markets traditionally served by nonprofit organizations have forced nonprofit organizations to reconsider their traditional models and embrace the social enterprise model adopting business tools and practices (Lee et al., 2017; Mohammed, 2017; Moon & Shugan, 2020; Petitgand, 2018). Recent economic, social, and epidemiological crises have forced nonprofit organizations to adopt innovative strategies to increase their performance (Arik et al., 2016).

Researchers, academics, authors, and commentators have discovered a trend of increased commercialization of NPOs. Nonprofits are increasingly adopting business models, tools, and traditionally considered For-profit organization practices (Drake, 2020; Vaceková et al., 2017). Nonprofit hospitals launching and operating health clubs with modern equipment and facilities that generate substantial profits and threaten the for-profit fitness center industry, nonprofit museums generating revenue from retail shops that significantly surpass income from federal funding, admissions, or memberships, nonprofit universities are collaborating with private organizations to conduct research that profits the organizations or to suppress research findings that may harm those organization's profit prospects. CNPO is agile and resilient in its approach to the competitive environment.

Comparative Data. The key sources of comparative and competitive data for the nonprofit sector include the John Hopkins Comparative Nonprofit Sector Project, Candid, the combined Foundation Center and GuideStar organization, nonprofit coalitions that aggregate and publish data, regulatory and government agencies such as Federal, State,

and County Human Services Departments. Comparative and competitive data on the nonprofit sector is also available from the IRS exempt organization business master file, the United States Bureau of Labor Statistics, the United States Census Bureau, comparative research reports and articles on the nonprofit sector, nonprofit sector journals, and books. Other sources of data on NPO financials, operations, and performance include annual reports, online databases, and reports from interest, advocacy groups, and nonprofit assessment organizations such as Charity Navigator and Charity Watch. These comparative and competitive data sources are available for CNPO to benchmark and develop competitive objectives or design and execute performance improvement initiatives.

Strategic Context

CNPO has a 5-year strategic plan with objectives to develop programs for stakeholder benefit, form partnerships to achieve social and organizational objectives, and increase beneficiaries of their programs and services. CNPO's leaders implement strategies to achieve organizational, social, and financial viability objectives founded on stakeholder relationships and management. Stakeholder identification, roles and responsibilities, interests, expectations, organization, and influence mapping are key strategic activities that CNPO's executive director uses to pursue its strategic objectives. Communication strategies also help to nurture stakeholder relationships, identify and address issues, identify new opportunities to pursue mutually beneficial goals, and leverage stakeholders to expand CNPO's sphere of influence and stakeholders. The strategic planning process begins and is sustained through quarterly leadership strategy

sessions where CNPO's determine what strategic objectives to pursue, what resources are available, any challenges, opportunities, and strategy implementation needs.

CNPO's executive director starts by collecting data and information about its operating environment and stakeholders and developing a record of partners, suppliers, support organizations, the police, fire service, civic resources, society stakeholders, and beneficiaries of programs and services that CNPO offers. The executive director then conducts exercises to identify gaps between the future goal of CNPO and its current position, focusing on CNPO's social, operational, and sustainability objectives. CNPO holds regular meetings and engagements with partners and stakeholders to strengthen and reinforce the relationships. CNPO's key strategic challenges include strategic resourcing to support its programs and services, challenges with the historical context in its area of operations concerning generational poverty, food poverty, child poverty, and racism. CNPO also faces significant challenges with perception in the community of an outsider with a savior complex.

Performance Improvement System

Challenges, risks, events, threats, and resource constraints cause plans, processes, and activities to fall short of achieving CNPO's organizational and social objectives. These also expose opportunities for improvement if identified through data and competitive analysis and are appropriately captured. CNPO's leaders have a strategic plan for achieving its organizational and social objectives, and processes for checking and validating progress towards achieving the goals and objectives. CNPO's executive director tracks performance against set objectives and records significant events and

incidents, challenges, threats, opportunities, and resources expended to achieve progress. Performance against set goals year-to-date and projections to year-end help the executive director develop performance improvement programs to realign the performance or capture opportunities during the period in review.

The COVID-19 pandemic presented significant challenges for CNPO to achieve its organizational and social objectives. Restrictions to address the coronavirus pandemic on gathering and personal contact affected CNPO's ability to deliver youth camps and associated programs, budget constraints and lack of funding forced a reduction in the number of programs CNPO could offer, the provision of the after-school homework center program was impacted, and partnerships with mission partners for mission visits and other programs ceased. The executive director identified, captured, and cataloged the challenges, identified risks, incidents, and opportunities. Working with the Board of Directors during quarterly performance review workshops, the executive director assessed the challenges, risks, and opportunities, built mitigation strategies, developed and implemented performance improvement plans, and built new partnerships that enabled the expansion of the feeding program designed to address the food poverty issues in CNPO's operational areas.

Leadership Triad: Leadership, Strategy, and Customers

The success of an organization's business strategy is dependent on its leadership, the theory the organization's leaders have about how to succeed in a market, predictions about market attractiveness, plans to offer unique value to stakeholders, what resources or capabilities are available, and how the leaders sustain competitive advantage (Dyer et al.,

2016). Leaders use the strategic management process to formulate strategy and are responsible for the success or failure of the organization's plans. Effective leadership is critical to an organization's success requiring the integration of transformational, servant, and spiritual leadership styles, the precise definition of success based on creating value for multiple stakeholders within the organization's operating context. Leadership is about coping with rapid change, preparing an organization, and helping them cope as they struggle through change (Kotter, 1990).

The Baldrige Excellence Program leadership triad consists of leadership, strategy, and customers. CNPO provides programs and services for diverse stakeholders that it counts among its customers. The Baldrige Excellence Program leadership triad and the stakeholder theory align when considering leaders of an organization using strategic planning and tool to deliver unique value to multiple stakeholders. I emphasize the importance of a leadership focus on strategy and customers in the Leadership Triad.

Leadership

Senior Leadership

Senior leaders for CNPO consist of its governing body, a board of directors comprising five independent voting members, and an executive director who bring a diverse mix of expertise and experience to the leadership and management of CNPO. The board is responsible for every governance and operational decision and activity, including but not limited to personnel issues, financial oversight, fundraising and fundraising activities, legal and regulatory compliance, stakeholder management, and community relations. Senior leaders hold deep personal and ethical convictions shaped by historical

events in their operational environment that exposed the extreme difference, disparity, and divergence in living conditions across neighborhoods and a desire to contribute positive social change to their community.

Setting and Deploying the Vision and Values. The executive director oversees CNPO's day-to-day operations and reports to the board of directors. CNPO has a 5-year strategic plan with a clear vision, mission, values, objectives, processes, and functional strategies evolved from the desire to empower, enrich, and entrench a sense of service in the youth of the community. CNPO leaders build a Christian-based coalition of local leaders, partners in ministry, and other partners in the local community to provide services and programs for the benefit of school-aged children. Leaders communicate these guiding principles, vision, mission, organizational and social objectives, and results across stakeholder groups through traditional, electronic, and social media.

Commitment to Legal and Ethical Behavior. CNPO leaders comply with all applicable laws. Workers, partners, youth leaders, volunteers, and resources are mandated to comply with all laws. CNPO has written and published policies on document retention and destruction, whistleblowers and retaliation, and conflict of interest. The leadership publishes and communicates these policies and procedures organization-wide, in handbooks and guidebooks to promote workforce compliance. The executive director contracts an independent firm to conduct an annual audit of operational practices and financial statements to ensure ethical operations and compliance with federal and state regulations. CNPO conducts its operations ethically and treats all stakeholders fairly, respectfully, and with dignity.

Stakeholder Communication. Senior leaders use various communication channels to communicate with and engage stakeholders. CNPO's leaders use stakeholder communication plans to manage communication with key stakeholders. The leaders incorporate communication tools such as CNPO's website, where leaders publish important information about activities, programs, and services, to execute the stakeholder communication plans effectively. The executive director maintains a weblog of CNPO's activities, events, programs, and significant incidents. CNPO's leaders use direct communication tools to engage individual stakeholders, using a Microsoft Outlook address book, email, and telephone communication.

CNPO has had significant national coverage of its COVID-19 food pantry program with NBC, NPR, and CNN news articles. CNPO uses broadcast and print media to communicate with stakeholders, to reach a wider audience than possible with direct communication. The directors have strong awareness to avoid the perception of cold callers when contacting stakeholders. The communication strategy and tactics depend heavily on valuable relationships developed over long periods.

Creating an Environment for Success. CNPO's leaders continuously monitor their operational and competitive environment. Corporate strategy evolves from scanning the environment, assessing the risks, rewards, opportunities, and threats, adopting a philosophy for success, setting clear goals, objectives, targets, and organizing resources to achieve the goals, objectives, and targets. CNPO's directors and leaders conduct stakeholder identification, engagement, and alignment exercises to properly document stakeholders, their needs, interests, and influences, and plan strategic alignment using

service level agreements and stakeholder engagement plans. These help CNPO's leaders set achievable goals with the least probability of encountering stakeholder pushback.

Every director is involved with fundraising and the acquisition of other resources. Either they are contributing financially or contributing their expertise, time, networks, and relationships. The board of directors meets quarterly to address issues, matters, and CNPO's operational performance against fiscal goals and objectives. Still, CNPO's directors and leaders make themselves available for ad hoc and emergency meetings to address critical challenges, risks, opportunities, or threats.

Creating a Focus for Action. The board of directors and the executive director hold strategy sessions at the beginning of the year and set clear goals and objectives for CNPO. Goals, objectives, and plans are communicated consistently across the organization, and messaging reinforced regularly through town hall meetings and one-on-one engagements. The leaders meet quarterly and assess CNPO's performance versus plan, and where there is slippage, adjust the strategy implementation to refocus on targets.

CNPO's leaders ensure that resources are available for pursuing strategic and operational goals, the right relationships are available to support goals, and all processes and procedures fit the purpose. CNPO holds stakeholder engagement meetings to sensitize its stakeholders about its activities and submit its processes for providing the organizational, social, and community objectives it has identified as important to these stakeholders to scrutiny. CNPO's leaders build and promote an organizational culture based on shared values of service, contributing positive social change, investing in

children and society, giving back to the community, and commitment to ethical conduct. CNPO commends and rewards stakeholder performance through a system of personal recognition, nominations for state and national commendations and awards, bonuses, gifts, and citations.

Governance and Societal Responsibilities

The Baldrige Excellence Program (2021) defined governance as an organization's ability to ensure operational transparency, accountability to shareholders, and accountability to all stakeholders. CNPO follows strict practices and processes that ensure responsible governance, evaluates leadership performance, promotes ethical behavior, and contributes positive social change. CNPO is an NPO with social and organizational objectives to contribute positively to the community where it operates. CNPO is a 501(c)(3) public charity that is not a private foundation, receiving a substantial part of its income directly or indirectly from the public or the government and is required to file an IRS Form 990 or 990-EZA.

Ensuring Responsible Governance. The IRS Form 990 or 990-EZA is an organization's annual information return to provide the IRS with statutory information on the organization's activities. Parts I through XII of the form must be completed by all filing organizations and require reporting on the organization's activities, finances, governance, and compliance with applicable laws and regulations. An organization's Form 990 filings are legally required to be made available to the public by the IRS and the filing organization. Some stakeholders and members of the public rely on an

organization's Form 990 filing as their sole source of information about the organization's activities and form the basis of their perception of the organization.

CNPO has a board of directors that governs its operations and an executive director that manages daily operations. The executive director reports to the board of directors, and the members of the board of directors are subject to ethical and professional conduct underpinned by laws, regulations, and general NPO guiding principles. The executive director prepares all statutory, regulatory, state, and federal tax filings, including environmental, social, and governance (ESG) requirements. CNPO files a Form 990 annually, and the filings are available publicly.

Evaluating Leadership Performance. Members of the board of directors do not receive any compensation for services rendered to CNPO, and all board members financially contribute to CNPO. Each director's term of service is 3 years, and they may serve up to two terms consecutively. Board members communicate with key partners and stakeholders within their areas of expertise. They are accountable to a coalition of partners such as the Cooperative Baptist Fellowship (CBF) global and Mississippi, Together for Hope Mississippi, the Baptist, Methodist, Presbyterian, Catholic, local churches, local pastors, and the community.

Board members are critical to the success and functioning of CNPO because of their financial contributions and because of their expertise, professional experience, networks, and relationships. CNPO benefits from strategic board interlock, with CNPO's board members also holding board membership and leadership positions in other organizations, nonprofit, for-profit, and CNPO partner organizations. Board members'

performance is evaluated based on the contributions of their resources, time, and expertise and reported at quarterly performance evaluation meetings.

Addressing Current and Future Legal, Regulatory, and Community Issues.

Social issues and change underpin CNPO's social purpose. CNPO's vision, values, objectives, and processes focus CNPO to address identified, current, and pertinent issues. The executive director and CNPO's board members continually scan the operating and competitive environment for evolving issues to identify potential risks and impact on CNPO's organizational and social goals, objectives, and plans. The executive director engages an external auditor to audit CNPO's processes annually to ensure legal and regulatory compliance, and ethical operations, protecting CNPO from liabilities and the risk of future legal or regulatory issues. CNPO actively engages community stakeholders, leaders, civic and law enforcement agents, community partners, and other community actors to identify areas of possible conflict and address them before they become significant issues.

Promoting Ethical Behavior. CNPO has written and published policies on document retention and destruction, whistleblowers and retaliation, and conflict of interest. The executive director engages an independent firm to conduct an annual audit of operational practices and financial statements to ensure ethical operations and compliance with federal and state regulations. CNPO's executive director shares the audit reports, audited financial statements, and tax forms with the board of directors for review, approval, and strategic planning purposes. CNPO has policies and procedures outlined in handbooks and guidebooks published and communicated organization-wide to promote

workforce compliance. CNPO leaders comply with all applicable laws. All meetings, engagements, and communications of the board of directors or any committee authorized to act in its capacity are contemporaneously documented and recorded. The executive director keeps extensive records, including information about CNPO's operations, financials, recipient demographics, services and programs administered, stakeholders, and societal wellbeing.

Contributing Positive Social Change. Nonprofit organizations are a third sector of the economy that is neither public nor private. They exist to satisfy the needs of the society that public or private entities cannot or do not want to satisfy. A significant part of the global economy, strengthening communities by building social capital, providing representation for the disenfranchised, and providing employment, NPOs are not in business to make money but to serve their stakeholders using revenue from private donations or federal awards (Samad et al., 2017; Sprague, 2019). CNPO's vision is to empower all children to have education, leadership skills, and abilities to succeed. Its mission is to strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the Mississippi delta. Contributing positive social change is integral to NPOs and central to CNPO's vision and mission.

Deeply influenced by historical events in the Mississippi Delta that exposed the extreme differences, disparity, and divergence in living conditions across neighborhoods, recent challenges with food insecurity and child poverty, and current threats such as the COVID-19 pandemic, CNPO's leaders aim to contribute positive social change by

identifying the issues, setting social and organizational objectives, and organizing resources to deploy for pursuing the strategic paradox of social and financial objectives. CNPO offers programs and services such as afterschool homework programs, youth leadership programs, kid's camps, food pantry programs, adult day care programs, and community enrichment programs to contribute to positive social change.

Strategy

Strategy is central to achieving CNPO's social and organizational objectives. CNPO's leaders develop and execute corporate and functional strategies to pursue their organizational objectives. At the core of leadership are four strategic choices, (a) the choice of the markets to compete, (b) the unique value an organization will offer in those markets, (c) the resources and capabilities required to offer the unique value, and (d) sustaining the advantage by preventing imitation (Dyer et al., 2016). A business strategy is a plan an organization's leaders develop and implement to gain and sustain a competitive advantage in their market. Dyer et al. presented the strategic management process for the development and implementation of strategy. CNPO's leaders use the strategic management process to develop and implement strategy, specifying the high-level plan, processes, and resources the organization will use to achieve competitive advantage.

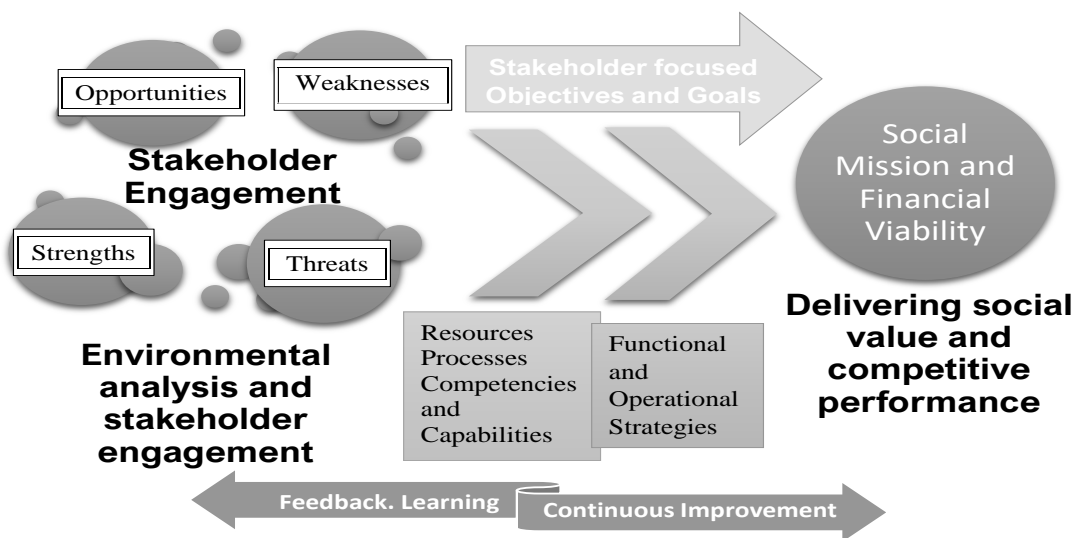
Strategy Development

Strategic Planning Process. Strategic planning in CNPO follows the strategic management process as outlined in Dyer et al. (2016). The executive director initiates the planning process, starting with stakeholder engagement to understand stakeholder

expectations, then environmental scanning to identify opportunities and threats, and external and internal environment analysis to identify strengths and weaknesses. The executive director then develops stakeholder-focused strategic objectives, identifies and evaluates unique value opportunities, analyzes the resources, processes, and activities required to deliver them, and specifies the high-level plan and the actions to deliver the social and organizational objectives (Figure 2). CNPO's leaders conduct strategy planning acknowledging that CNPO exists to pursue social and Christian charitable objectives in the Mississippi delta operating environment.

Figure 2

CNPO Strategic Planning Process



Note. CNPO Strategy planning process commences with stakeholder engagement and organizes resources to deliver identified social and organizational objectives.

Innovation. The CNPO leadership incorporates innovation across its strategic management process. The executive director employs innovative technology to scan the operational environment and gather data about opportunities, threats, competition, risk, stakeholder impact, and organizational performance versus plans. The innovative technologies include social media, information technology tools, industry reports and analysis, direct communication tools, telephone calls, instant messaging, one-on-one meetings with interest and stakeholder groups, and townhalls. Innovation is also critical for strategy development. CNPO's leaders continuously review developments in the NPO environment and strategic innovations such as the evolution of social enterprise organizations, the growth of activist board members, strategic board interlock opportunities, and NPO resource management strategic initiatives.

Data Collection and Analysis. CNPO's leaders collect and analyze data formally and informally. The leaders collect and analyze data formally through organized events (a) collecting stakeholders' feedback, (b) purchasing reports and professional analysis, (c) conducting desk research using third-party or electronic sources, and (d) conducting primary research through commissioned research and frequent market surveys. Through CNPO's purposefully developed feedback network and infrastructure, feedback received from stakeholders also contributes data to support environmental, operational, and performance analysis. Informally, CNPO's leaders gather data from conversations with stakeholders, industry events, experiences with other NPOs or organizations they may be involved with, professional organizations, regulatory activities, online resources, and discussions with regulatory, tax, social management, and government agents.

Data analysis consists of brainstorming sessions at quarterly strategy meetings and the use of strategic analysis tools such as the strategy wheel, strength-, weakness-, opportunity-, and threat-analysis, gap analysis, external environment factor analysis, Porter's 5-forces analysis, and more. The leaders use benchmarking and comparative tools such as the John Hopkins' Comparative Nonprofit Sector Project (CNP), data analysis software such as the Microsoft suite of applications, and expert analysis by professionals, auditors, and subject matter experts. CNPO's leaders also conduct external, internal, and competitive environmental analyses to track and measure leading and lagging indicators that may highlight and help identify opportunities, threats, or developing themes. Stakeholder analysis, involving the identifying, ranking, influence mapping, and relationship strength measurement of stakeholders, is also a part of CNPO's portfolio of strategic tools.

Functional and Operational Strategies. CNPO's executive director oversees operations to deliver programs and services to achieve CNPO's organizational and social objectives. Identifying the resources, processes, and actions required for efficient operations, the executive director works with board members with recognized expertise in the various functional areas to organize the resources and provide a favorable operating environment for the success of processes and actions. Core to CNPO's operations is its mission, vision, values, and objectives (see the Organizational Profile for mission, vision, and values). CNPO's leaders organize resources, processes, and actions along clear functional paths to achieve the mission, goals, and objectives.

The executive director uses a human resourcing functional strategy reliant on volunteers and contractors to manage manpower and human resourcing processes to organize youth leaders, volunteers, workers, experts, and professionals offering services, contractors, and board members when they provide services. The executive director also manages supply chain, facility management, administrative, policy, government, and public administration processes. Stakeholder relationship management processes help CNPO integrate all the processes, procedures, actions, and activities to achieve CNPO's organizational and social objectives. CNPO has a robust stakeholder management process that employs human capital and resources from the board of directors, the executive director, the workforce, partners, service providers and suppliers, NPO networks, and issue groups.

The stakeholder strategy integrates CNPO's operations and processes, including setting stakeholder-influenced objectives, planning, resource allocation, strategy implementation, performance tracking, and reporting. The executive director coordinates stakeholder management processes with support from board members and partners. CNPO's financial and sustainability processes help ensure that CNPO's leaders achieve organizational and social objectives in the current fiscal period without jeopardizing future opportunities and responsibilities. CNPO's executive director collaborates with board members with financial expertise to manage financial processes to achieve financial viability.

Strategic Objectives, Goals, and Considerations. Business strategy is an organization's plan to achieve a sustainable competitive advantage in its chosen market

(Fuertes et al., 2020). Porter (1980) defined generic strategies as cost leadership, differentiation, and focus. The nonprofit sector of the economy, limited in scope to a niche market, primarily a segment of the market not served by the public or private sectors of the economy and pursuing competitive advantage in the delivery of social objectives, fits into Porter's (1980) differentiation focus generic strategy quadrant. CNPO pursues a differentiation focus generic strategy to deliver social objectives to stakeholders competitively in ways that public or private organizations cannot or will not serve, and to ensure CNPO remains financially viable. CNPO's leaders have identified the strategically paradoxical objectives, the contradictory yet equally important goals of social mission and financial viability as central to competitiveness in their operating environment.

In an environment of increasing social needs, finite resources, increased competition for scarce resources, uncertainties such as global pandemics, and economic crises, CNPO's leaders simultaneously address multiple competing strategic demands. CNPO's strategic objectives for the next 5 years include (a) developing 10 programs for school-aged children to promote health, education, recreation, and spiritual development, (b) identifying and building relationships with 50 partners with shared goals and objectives, and (c) ensuring the participation of the school-age children population in at least one CNPO event. Proposed activities and considerations to deliver the strategic objectives include partnering with stakeholders to sponsor community youth events, starting a mentorship program, conducting reciprocal mission trips for youth and adults, participating in holiday festivals and parades, hosting monthly recreational activities for youth, and continuing beautification and rejuvenation projects.

Work Systems and Core Competencies. CNPO's work systems and core competencies evolve from the resource-based view of competitive advantage. Understanding the organization's resources, systems, processes, capabilities, and competencies is integral to the leader's ability to deliver strategic objectives. Leaders may increase a strategy's probability to succeed by identifying, acknowledging, and organizing the resources and capabilities necessary to deliver unique value (Dyer et al., 2016). Correspondingly, in NPOs, the strategic paradox of pursuing the social mission and financial viability with often conflicting resource requirements requires that leaders manage resources, activities, actions, competencies, capabilities, act as role models for behaviors, and use their actions, rhetoric, and decisions to create organizational culture, influence middle management, and communicate consistently across the organization to impact performance positively (Smith, 2014).

Mbachu and Frei (2011) defined the strategic health of an organization as the ability of leaders to balance organizational strengths and weaknesses against external opportunities and threats to achieve a competitive advantage. Mbachu and Frei further stated that strategic health depended on social interaction and flow of resources among members of the organization, autonomy of subunits, organizational identity, structure, resilience, adaptability, innovativeness, problem solving, and ability to respond to change without jeopardizing sustainability. To achieve strategic objectives, leaders depend on specific organizational structure, systems, style, skills, shared values, staff, and breaking the corporate strategy into functional and tactical strategies for implementation. CNPO's executive director manages operations and reports to the board of directors. The

executive director organizes operations using stakeholder relationship management, financial and fiscal discipline, business support operations, regulatory, and compliance systems. Members of the board of directors are selected for their specific expertise and experience in the different disciplines and functional areas. These board members bring their expertise to bear in CNPO's operations and leverage relationships for CNPO's success.

CNPO's leaders have extensive industry experience, competencies, and relationships that are a substantial source of competitive advantage. CNPO also has a network of partners and partnerships that support its mission, organizational, and social objectives. The executive director deploys tangible and intangible assets, facilities, information technology and social systems, stakeholder relationships, and funding mechanisms for competitive advantage.

Strategy Implementation

Strategy implementation influences the success or failure of strategy, yet between 50% and 90% of formulated strategies are either not implemented or are realized with poor results, including achieving only 63% of stated financial objectives (Radomska & Kozyra, 2020; Tawse & Tabesh, 2021). Following strategy development, strategy implementation does not progress automatically or spontaneously but results from the deployment of deliberate actions designed to achieve specified goals, objectives, and results (Raps, 2005). Implementation consists of actions and activities that forge alignment between the organization's external environment, strategy, work systems, resources, competencies, and actions. Strategy implementation is a culmination of

intangible factors such as senior leadership support for actions initiated by lower-level employees, robust communication across all levels of the organization, effective collaboration between organizational units, and tangible resources and assets into a focused operation to deliver strategic objectives (Radomska & Kozyra, 2020; Raps, 2005).

Action Plans and Implementation. CNPO's executive director is responsible for strategic action plans and implementation. Following the strategy development offsite workshops, the executive director creates an implementation plan and budget that integrates the strategic direction and objectives, the organization's resources, processes, practices, capabilities, and stakeholder relationship vectors. The executive director measures the available internal resources and engages external stakeholders to understand their expectations, alignment with CNPO's strategic objectives, available resources, a schedule, and willingness to support the implementation plan with resources. With the knowledge of available resources and capabilities, the executive director then develops functional and operational plans and budgets for five core areas (a) administrative, human resourcing, and business service, (b) building, construction, and maintenance, (c) financial and funding operations, (d) stakeholder management and communication, and (e) program planning, execution, performance tracking, and reporting.

Resource Allocation and Workforce Plans. The executive director identifies, measures, and allocates available resources using functional and operational plans and budgets commensurate with activity levels in the five core areas, (a) administrative, human resourcing, and business service, (b) building, construction, and maintenance, (c)

financial and funding operations, (d) stakeholder management and communication, and (e) program planning, execution, performance tracking, and reporting. Board members contribute their expertise, experience, and networks to the functional and operational areas matching their skills and competencies. The executive director works with the board member with expertise and experience in the functional area under focus to identify resource requirements and sources, schedules, and plans to acquire the necessary resources, including collaborating with external stakeholders. Human capital and resources for functional and operational activities include the executive director, board member, volunteers, partner organization human resource, youth leaders, paid service providers, and civil servants.

The executive director is responsible for budgeting, and all board members and the executive director are involved in fundraising activities. CNPO's leaders have built strategic funding partnerships, developed systems and structures to raise funds, established relationships with key external stakeholders, and contributed their funds for operations and the delivery of organizational and social objectives. CNPO receives 90% of its revenue from contributions and grants and the rest from program revenue. Of its total revenue, 30% goes towards salaries, employee benefits, payroll taxes, and other compensations, 15% for administrative and business service expenses, and 55% is spent on program services.

Performance Measures and Projections. Specific, measurable, achievable, relevant, and time-bound objectives, goals, and targets translate to projections, measures, metrics, and vectors for tracking implementation performance against strategic plans. The

CNPO executive director identifies the necessary metrics, measures, and vectors during the strategy planning phase and presents them, the schedule and protocols for monitoring, evaluation, and reporting, together with the strategic plan for approval by the board of directors at the strategy workshop. The metrics, measures, and vectors manifest at various levels of the strategic plan, from the corporate strategy through each core functional or operational area (Table 3).

Monitoring and Evaluation. The executive director tracks performance metrics, measures, and vectors monthly and reports to the board of directors at quarterly meetings and stakeholders using the CNPO website and blog. The executive director conducts a monthly roll-up of performance metrics to ascertain actual performance and projections until year-end to appropriately capture the use of resources to implement plans and reveal necessary changes or adjustments. Table 3 shows the metrics, measures, vectors, measurement methods, frequency of tracking, timelines for reporting, medium of communication to stakeholders, audience and stakeholders, organizational, operational, or functional strategic focus.

Table 3*CNPO Performance Metrics and Vectors*

Objectives, targets, goals	Metric, measure, or vector	Measurement method	Frequency: tracking; reporting	Stakeholder audience; medium of communication
Organization	Sustainability financial viability	Degree of organizational, social, and financial objectives achieved.	Monthly; Quarterly; Annually.	Board of directors; Quarterly reports IRS, regulatory agencies, funders, partners; annual reports
Social	Environmental, social, and corporate governance metrics	Surveys, research, benchmarking	Monthly; Quarterly; Annually	Board of directors, funders, beneficiaries, social stakeholders; ESG reports, CNPO website
Administrative and business service	Turnaround time	Days, hours, minutes	Weekly; Quarterly; Annually	Board of Directors; Quarterly Reports
Building, construction, and maintenance	Number of repairs and maintenance, number of days out of use, number of breakdowns	Days, hours	Weekly; Quarterly; Annually	Board of Directors; Quarterly Reports
Financial and funding	Revenue and income expenditure and expenses Fundraising grants donations	Spend, invoices, receipts, bank and cash balances, donations, grants	Monthly; Quarterly; Annually	Board of Directors, Funders, IRS, Regulatory Agencies, Partners; Quarterly Reports, CNPO website, Annual Reports
Stakeholders	Number of stakeholder groups, number of stakeholders per group, engagement metrics, relationship metrics, Satisfaction metrics, Complaints, Level of support	Census of members, share of population, feedback, surveys, direct communication, focus groups, complaints, donor revenue, hours volunteered, Number, variety	Monthly; Quarterly; Annually	Board of Directors, Funders, Partners, Beneficiaries, Social Stakeholders; Quarterly and Annual Reports, ESG Reports, CNPO website, Direct Communication
Programs	Number of programs, number of beneficiary groups, number of mission partners, number of events, number of projects		Monthly; Quarterly; Annually	Board of Directors, Funders, Beneficiaries, Social Stakeholders; ESG Reports, CNPO website

Customers and Stakeholders

Unlike for-profit organizations who derive their income and shareholder value primarily from providing services and products for customers, an NPO's customers consist of all the stakeholders supporting the NPO's organizational and social objectives. Customers are the actual or potential users of an organization's products, programs, or services (Baldrige Excellence Program, 2021). Nonprofit organizations provide products, programs, and services to satisfy the needs and wants of a diverse group of stakeholders. Stakeholders whose needs and wants NPO products and services satisfy are, therefore, customers of NPOs, and some stakeholders are indispensable customers. Nonprofit organizations have three indispensable customer groups: donors, volunteers or workforce, and beneficiaries of their programs and services. Each customer group represents a market for which the NPO competes and critical resources an NPO needs to deliver organizational and social objectives. These customer groups each have different needs and wants that compete for the NPO's resources and attention, sometimes in strategic paradox.

The definition and identification of customer groups are essential to understand whose needs, wants, and interests get attended to and targeted by managers. Nonprofit organization managers recognize their communities, beneficiaries of their programs and services, funders, volunteers, regulators, watchdog organizations, lending institutions, auditors, investment advisors, bankers, vendors, suppliers, staff, audit and finance committees, and insurance brokers among their key customer groups. CNPO's managers

have defined and identified a diverse array of customer and stakeholder groups, interests, expectations, and influences in the CNPO stakeholder influence map (Table 2).

Customer Expectations

Customer Identification. CNPO exists to strengthen and enhance local community assets related to health, education, recreation, and spiritual development in the Mississippi Delta to benefit children, youth, and families. CNPO's leaders strive to provide products, programs, and services that benefit school-aged children, and empower, enrich, and entrench a sense of service in the youth of the communities they serve. Harnessing a Christian-based coalition of local leaders and community partners, local, state, and national partners in ministry, and other mission partners, CNPO provides afterschool activities for children, leadership programs for high school students, community volunteer programs, and other youth programs. The actual or potential users of CNPO's products, programs, or services are the population that benefits; school-aged children and youth, the coalition of partners that support CNPO's mission objectives, and other stakeholders that are affected or affect the success of CNPO's objectives.

Customer Influence Mapping. The executive director conducts conversations with stakeholders to understand their objectives, needs, and wants, agrees stakeholder-led objectives with each stakeholder group, and craft relationships with stakeholders by strategically managing stakeholder needs and wants, stakeholder-led objectives, and organizational resources using strategic plans, service-level agreements, and communication plans. The executive director builds a stakeholder influence map to collect and track stakeholder information for input into the stakeholder management and

communication plans. CNPO's leaders map current and potential customer groups and information about their needs and wants in the stakeholder influence map (Table 2).

Customer groups are stakeholders with similar needs and wants. The executive director segments CNPO's market according to customer needs and wants, expectations and outcomes, degree of influence, customer-led objectives, service-level agreements, communication plans, and resource scheduling. These customer-specific factors and information help CNPO's leaders plan programs, products, and services, segment and target customers, and position CNPO in the customer's perception.

Programs and Services. CNPO provides products, programs, and services to satisfy customers' and stakeholders' needs, expectations, and requirements. CNPO's leaders determine product and service offerings using customer- and stakeholder-specific information. CNPO's strategic management process connects the operating environment, the organization's mission, vision, values, objectives, resources, plans, and processes to the organization's stakeholders and customers. Using planning and marketing tools, leaders determine products, programs, and services for the short-, medium-, and long-term at strategy workshops. Table 1 contains CNPO's programs and services for 2018.

Customer Engagement

Building and Managing Customer Relationships. The executive director builds customer relationships by identifying and strategically managing customer needs and wants, stakeholder-led objectives, and organizational resources using strategic tools, service-level agreements, and communication plans. Following the strategic planning process (Figure 2), the executive director identifies, contacts, and engages customers,

understands and aligns customer needs and wants with CNPO's organizational and social objectives, negotiates service-level agreements, and builds management and communication plans with each stakeholder group. Each stakeholder group relationship is catered to, using the strategic, functional, stakeholder management, and communication plans.

Customer Communication. Customer stakeholder management and communication plans developed during the strategic planning process facilitate customer conversations between CNPO and customer and stakeholder groups to share information, collect feedback and complaints, provide support, and measure and track customer satisfaction. The executive director and board member associated with a customer group identify and contact the customers or stakeholder group, to understand and align customer needs, expectations, and requirements, identify communication objectives, agreed-upon deliverables, metrics, and measures, develop customer stakeholder management and communication plan, and execute service-level agreements. CNPO uses a variety of communication tools to engage customers, including telephones, short messaging services, email, meetings, collaborative platforms and applications, weblog posts, surveys, questionnaires, and research, all published and advertised on the CNPO website, social media platforms, broadcast, advertising, and other mass communication media.

Customer Experience. CNPO's processes, policies, and practices ensure equitable treatment for all customer and stakeholder groups. Guided by nondiscriminatory and fair-treatment policies, CNPO's executive director uses the

strategic planning process (Figure 2) to prepare customer and stakeholder management plans that identify and address each customer or stakeholder group's needs, wants, objectives, communication requirements, satisfaction metrics, measures, and tracking schedule. Customer and stakeholder experience is critical to CNPO's social and mission objectives. Providing services, products, and programs that meet the needs, expectations, and requirements of school-aged children and the community is central to CNPO's sustainability.

The executive director tracks customer and stakeholder satisfaction, support, experience, and influence, reports to the board of directors regularly and publishes these metrics on the CNPO weblog, website, social media, and where opportunity presents, broadcasting, advertising, and mass communication media. Other organizations, regulators, interest and pressure groups, government, and non-government agencies track, collect, report, and publish competitive information on the nonprofit sector (Table 4). Information on customer and stakeholder satisfaction is available from various sources, with NPOs mandated by laws to publish competitive information publicly. The review and analysis of competitive information form part of the environmental analysis and performance management stages of CNPO's strategic management process.

Table 4*Sources of Nonprofit Organization Competitive Information*

Type of information	Organization	Title	Location
Food insecurity in America	Feeding America	Hunger in America	https://www.feedingamerica.org/?_ga=2.260216013.1719611343.1634877207-680977063.1629576678
Stakeholder information	Marketplace	Impact of COVID-19 on Food security	https://www.marketplace.org/about/
Competitive information	Candid	GuideStar	https://www.guidestar.org/
Food insecurity and poverty	Brookings Institution	Annual Reports	https://www.brookings.edu/
United States government	United States Department of Agriculture	Economic Research Service	https://www.ers.usda.gov/
United States government	United States Census Bureau	American Community Survey	https://www.census.gov/programs-surveys/acs
Comparative data on nonprofits	John Hopkins University Center for Civil Society Studies	Comparative Nonprofit Sector Project	https://ccss.jhu.edu/research-projects/comparative-nonprofit-sector-project/
Nonprofit performance research	The Bridgespan Group	Insights, Reports, and Publications	https://www.bridgespan.org/insights/library?searchtext=&searchmode=anyword&viewmode=0
Nonprofit sector	United Way	Impact and Annual Reports	https://www.unitedway.org/the-latest/publications

Customer Engagement. The executive director tracks and reports CNPO's customer and stakeholder groups' investment and commitment to CNPO's mission, products, services, and programs. The executive director tracks customer and stakeholder influence using the stakeholder influence map. Then customer and stakeholder satisfaction using complaints, feedback, surveys, or questionnaires, performance against customer- and stakeholder-driven strategic, social, and communication objectives using metrics, measures, and performance indicators, and financial support, partnership, and advocacy using financial viability indicators and metrics. The executive director and board members engage customers and stakeholders to manage their expectations, needs, wants, satisfaction, influence, and support to build strong, positive, mutually beneficial customer and stakeholder engagement.

Results Triad: Workforce, Operations, and Results

One of the core values and concepts of the Baldrige Excellence Program (2021) is the delivery of value and results. Results are the outputs and outcomes an organization achieved. The Baldrige Excellence Program (2021) noted that an organization's leaders must choose, measure, and analyze results that facilitate the delivery of value to key stakeholders. An organization's leaders must choose, measure, and analyze results that deliver value in financial, product and process, customer and workforce satisfaction and engagement, leadership, strategy, and societal impact performance. The Results Triad section contains the components workforce, operations, and results. In the Results Triad, I provide data and information on CNPO's workforce-focused and key operational

processes; based on the Baldrige Excellence Program (2021) defined factors approach, deployment, learning, and integration, and the performance results that derive from these processes; evaluated using the factors levels, trends, comparisons, and integration.

Workforce

An organization's workforce comprises permanent, part-time, temporary, onsite, remote, field, and contract employees engaged in accomplishing the organization's work, mission, vision, and objectives, including volunteers, in the case of organizations that rely on volunteers to fulfill their objectives (Baldrige Excellence Program, 2021). In the workforce category, I assessed CNPO's workforce environment and engagement for workforce capability, capacity, preparation for change, environment, engagement, organizational culture, and performance management. CNPO's workforce comprises the executive director, part-time, contract, and partner organization employees, hired workers, and volunteers.

Workforce Environment

Workforce Capability and Capacity. The CNPO workforce is a key stakeholder (Table 2) for the products and services (Table 1) that CNPO provides for its customers and stakeholders. The board of directors and executive director recognize that a capable and competent workforce is indispensable for delivering social and organizational objectives. Besides being key stakeholders with needs, expectations, and requirements that CNPO's leaders must satisfy, CNPO's workforce is also in the frontline of delivering products, programs, and services to customers and other stakeholders. The executive director initiates the assessment of CNPO's workforce capability and capacity needs by

identifying workforce capability and capacity needs during the strategic planning process (Figure 2), engaging the workforce to understand their needs and expectations, analyzing workforce resources, processes, and necessary activities to improve capability and develop capacity.

The successful delivery of CNPO's organizational and social objectives, operations, products, programs, processes, and services is dependent on volunteers, youth leader graduates from the CNPO youth leadership program, civil service, and partner organization workforce. After identifying the required workforce resources, objectives, and gaps, the executive director crafts the overarching administrative, human resourcing, and business service functional and operational plan. The executive director used the workforce capability and capacity needs, workforce-led objectives that align with CNPO's organizational and mission objectives, available volunteer, partner organization, civil service, and youth leader workforce, other organizational resources, needs, and requirements, to produce a systematic process for identifying and developing talent, recruiting, hiring, sourcing, training, and managing workforce, leveraging organization and mission partner workforce, and managing workforce performance.

Workplace Climate. CNPO's leaders use human resourcing and workforce management policies with embedded nondiscrimination, diversity, inclusion, health, safety, security, and environment provisions and clauses to manage workforce diversity, performance, training and development needs, and maintain a culture of inclusion, safety, organizational resilience and sustainability. Workforce stakeholder management and communication plans control workforce sensitization and communication to reinforce

CNPO's organizational culture, policies, workforce satisfaction, and commitment. The executive director uses communication tools such as CNPO's web resources, short message service, social and physical communication networks, mobile phones and telecommunication devices, and direct communication tools to achieve workforce communication objectives. CNPO's leaders manage workforce capability, capacity, and climate, provide workforce compliance and acculturation training to achieve organization, mission, and workforce-led objectives, and nurture workforce engagement.

Workforce Engagement

Assessment of Workforce Engagement. Workforce emotional and intellectual commitment to delivering CNPO's organizational and social objective is central to CNPO's mission. CNPO's leaders assess workforce engagement by measuring and evaluating workforce performance against the administrative, human resourcing, and business services plan within the context of the workforce as key stakeholders with needs and expectations that CNPO's leaders must satisfy. The workforce stakeholder management and communication plans help CNPO's leaders communicate organizational, mission, and workforce stakeholder objectives, strategies, and plans consistently across the organization, manage the delivery of workforce needs, expectations, and requirements, reinforce the organizational culture, and receive valuable workforce stakeholder feedback.

Organizational Culture. CNPO operates as an NPO with its vision to empower all children to have education, leadership skills, and abilities to succeed in an area and community dependent on the products, programs, and services that CNPO provides.

Service is central to CNPO's organizational culture. CNPO's leaders synthesize the organizational vision, mission, objectives, stakeholder satisfaction, policies, practices, action, messaging, and consistent communication into a consistent and coherent organizational culture of service, stakeholder engagement, and social mission. Nonprofit organizations operate in ways public, private, or for-profit organizations are incapable, pursuing the social mission and competitive performance in resource-limited environments. CNPO's leaders rely on an organizational culture of transparency in communication and decision-making to foster an atmosphere of openness, clearly communicated facts and plans, and mutually beneficial objectives to succeed in such a complex operating environment.

Performance Management and Development. In NPOs, leaders must manage resources including their workforce, activities, actions, competencies, capabilities, act as role models for behaviors, and use their actions, rhetoric, and decisions to create organizational culture, influence middle management, and communicate consistently across the organization to impact performance positively (Smith, 2014). CNPO's workforce are key stakeholders and partners in pursuing CNPO's stakeholder-led organizational and social objectives, whose needs, expectations, and objectives are acknowledged and accommodated in the administrative, human resourcing, and business services and the workforce stakeholder management and communication plans.

Competitive performance for CNPO is the achievement of its competitive organizational objective, financial viability, and stakeholder-led social objectives. CNPO's workforce performance objectives emanate from its organizational and social performance

expectations and are embedded in the administrative, human resourcing, and business services plan.

Workforce performance expectations aligned with organizational performance expectations, stakeholder-led organizational and social objectives, organizational strategy, administrative, human resourcing, and business services plan targets, workforce capability and capacity assessment results, and organizational resourcing plans form the basis for CNPO's workforce performance and development management. CNPO's executive director engages members of the workforce to understand their needs, expectations, and requirements, identifies workforce stakeholder-led objectives and metrics, workforce capability and capacity gaps, and development needs, and incorporates these in the administrative, human resourcing, and business services plan as well as the workforce stakeholder management and communication plan. CNPO's executive director tracks, measures, and reports the workforce capability, capacity, and development metrics. The report forms the workforce management section of the quarterly report to the board of directors for performance, resourcing, development and training, stakeholder management, and decision making.

Operations

An NPO's operations refers to its business model for handling daily activities, producing products and services efficiently and cost-effectively, to achieve organizational and social objectives. Operations management in NPOs versus for-profit or public organizations seeks to optimize performance measures rather than maximize profit (Moura et al., 2019). The operational model defines where and how the organization

designs, manages, improves, and innovates products, services, work processes, and improve operational effectiveness to achieve organizational and social objectives and deliver stakeholder value (Baldrige Excellence Program, 2021). It is what translates strategy to results. The organizational leaders responsible for operations implements the organization's policies, processes, and regulations to provide products, programs, and services for its stakeholders.

Nonprofit organization leaders select the optimal operating strategy and allocate resources effectively within policies, practices, and regulations to provide programs and services by creating campaigns that use a mix of resources that manage risk, performance time, and minimize cost while maximizing service delivery to deliver value to stakeholders (Moura et al., 2019). Additionally, the operations lead ensures that board members provide support within their areas of specialty for the organization's programs, campaigns, services, and objectives. The operations function implements and improves financial strategy, oversees technology integration throughout the organization, ensures proper record keeping, and directs the development of plans, tracking, measurement, and reporting of performance. Operations management is an area for achieving sustainable competitive advantage.

Work Processes

Program and Process Design. CNPO offers human service products, programs, and services (Table 1). These programs and services stem from CNPO's desire, vision, and mission to provide programs and services for the benefit of school-age children and the community they serve. CNPO identifies, adapts, and determines what products,

programs, or services it will provide using the strategic planning process (Figure 2), aligning the program and service designing with CNPO's strategic plans. Starting with environmental analysis and stakeholder engagement, the executive director identifies opportunities and threats, organizational strengths and weaknesses, stakeholder needs and expectations, product and work process requirements. The executive director then designs programs and services, operational, functional, and resource acquisition plans, including workforce capability and capacity needs, work processes, and funding plans.

Key Work Processes and Design Concepts. CNPO organizes its operations and work processes around its functional disciplines—stakeholder relationship management, financial and fiscal, regulatory and compliance, and business support operations. Each functional discipline has an associated plan encompassing functional objectives, resource management plans, workforce capacity and capability requirements, functional stakeholder management and communication plans, and necessary metrics and measures. The executive director using the strategic planning process (Figure 2), designs the key work processes and functional plans, (a) administrative, human resourcing, and business service, (b) building, construction, and maintenance, (c) financial and funding operations, (d) stakeholder management and communication, and (e) program planning, execution, performance tracking, and reporting, in line with corresponding disciplines, (a) business support, workforce capability and capacity management, (b) facility management, (c) finance, compliance, and planning, (d) stakeholder relationship management, (e) operations management. Challenges in managing NPOs—with operational processes often seeming in conflict pursuing organizational sustainability and social mission

objectives—force NPO leaders to manage resources, activities, actions, competencies, and capabilities with efficient processes, act as role models for behaviors, and use their actions, rhetoric, and decisions to create organizational culture, influence middle management, build enduring relationships with stakeholders, and communicate consistently across the organization to impact performance positively (Smith, 2014).

Process Management and Improvement. CNPO's strategic planning process (Figure 2) relies on feedback, learning, and continuous improvement, to deliver competitive performance. The executive director identifies metrics, measures, and targets for each function and plans for tracking and reporting. CNPO's leaders use these reported performance metrics and measures, combined with stakeholder feedback collected through the various stakeholder engagement and communication plans, and output from environmental scanning, surveys, and questionnaires, to assess process performance and identify process improvement opportunities. CNPO's leaders use the strategic planning process to design processes and functional operational plans that align functional and process objectives and goals with CNPO's organizational and social mission objectives. They then use the functional operation plans and processes to ensure consistent implementation across the organization and track performance using the metrics, measures, and targets. The leaders use a combination of actions to manage the daily operation of work processes, ensuring that they meet standards set in the functional operation plans, identifying any gaps, determining any necessary adjustments, and organizing resources to optimize the processes and operations. Stakeholder feedback, process and operational learning, and competitive information about the market provide

additional information for CNPO's leaders to make decisions about support processes, work process improvement, and competency.

Supply Network Management. Suppliers are one of CNPO's important stakeholders. CNPO's supply network consists of every entity, organization, or person that contributes human and material resources to achieve CNPO's organizational and social mission objectives. CNPO's supply network reinforces CNPO's work processes and augments its workforce capability and capacity, providing products and services to support CNPO's operations. The supply network includes CNPO's mission and operational partners, organizations, and people CNPO's leaders partner with to deliver products, programs, or services. These include volunteers, social partners such as county, state, or federal government, mission partners such as churches, interest groups, other NPOs, service providers, experts, and private citizens who support CNPO's operations with donations or other resources. CNPO's executive director using CNPO's stakeholder influence map (Table 2), builds supplier stakeholder management and communication plans identifying each supplier stakeholder, their needs and requirements, negotiates supplier stakeholder-led objectives that align with CNPO's organizational and social mission objectives, agrees to service levels and communication plans, and tracks and reports metrics, measures, and targets.

Operational Effectiveness

Operational Cost, Efficiency, and Effectiveness. How an organization's leaders manage operations influences the organization's performance, sustainability, and competitiveness. When business processes are inadequate, it results in ineffective

processes, increases inefficiency, increases cost, and reduces competitiveness for resources that help the organization remain sustainable (Kasim et al., 2018). Performance outcomes for cost, efficiency, and effectiveness are essential measures of performance in NPOs (Boateng et al., 2016). Operational costs measure financial resources expended on the organization's operations, and NPO's devote significant effort to measuring financial performance, relying on financial metrics to demonstrate organizational efficiency and effectiveness (Epstein et al., 2015).

Nonprofit organizations, however, have diverse stakeholder groups with interests, needs, and expectations different from cost efficiency and effectiveness (Dan & Crişan, 2018). Faced with increasing accountability to these stakeholder groups and pressure from rating agencies and organizations such as GuideStar and Charity Navigator, NPOs must identify additional operational efficiency and effectiveness measures or metrics (Kasim et al., 2018). Operational efficiency is the ratio between input and output into work processes. Operational effectiveness measures the ability to exploit resources to achieve operational goals and objectives (Dan & Crişan, 2018).

CNPO's executive director measures operational costs, efficiency, and effectiveness using budgets, work programs, percentage cost reduction, percentage utilization of resources, workforce capability and capacity improvement, stakeholder satisfaction, funding, financial viability, and sustainability. The executive director manages operational cost, efficiency, and effectiveness using the functional operations plans and budgets. The executive director engages operational stakeholders, identifying cost, efficiency, and effectiveness targets, developing work programs and budgets,

measuring, tracking, and reporting performance metrics, and refocusing operations where variances emerge with process intervention actions.

CNPO's leaders measure and manage costs, efficiency, and effectiveness with financial viability objectives, benchmarking, transparency, and stakeholder engagement. CNPO's financial well-being strongly influences leaders' ability to fulfill the organization's stakeholders' needs, expectations, and requirements and deliver on its social mission through efficient and effective operations. CNPO's leaders manage financial well-being across multiple dimensions using operating margins, debt levels, diversity of revenue sources, assets, liabilities, and other financial information in U.S. Internal Revenue Service (IRS) Form 990 filings. Balancing these dimensions to remain financially viable is a crucial efficiency and effectiveness metric for CNPO's leaders.

Key Infrastructure, Resource, and Process Protection and Security.

Infrastructure, resources, and processes enable organizational operations and are critical for a competitive organization. Key infrastructure, resources, and processes are the basic systems and services that CNPO uses to operate effectively and efficiently. Critical infrastructure, including physical assets such as (a) buildings, structures, equipment, (b) water, gas, and electricity supply infrastructure, (c) data and information infrastructure including sensitive or privileged data, computer, communication, and logical networks, and (d) the operational systems and networks that the interdependencies and intersections of physical and logical infrastructure create, are critical to CNPO's competitiveness and sustainability.

The fragility and vulnerability of these key infrastructure, resources, and integrated systems to threats may affect the capacity of CNPO leaders to deliver the organization's organizational and social mission objectives. Threats and risks to an organization's key infrastructure, resources, and processes may be natural or anthropogenic. If manifested, threats and risks may lead to the reduction or loss of functionality, incapacitation, or debilitating impact on the organization's operations (Nocera & Gardoni, 2019). CNPO's leaders secure and protect key infrastructure, resources, and processes using security and protection provisions embedded in functional operations plans. The leaders identify threats and risks, fortify, insulate, maintain, repair, and rebuild critical infrastructure networks, replace components, mitigate vulnerability and fragility, and increase the organization's resilience—the ability to resist, absorb, recover from, or successfully adapt to adversity or disruption.

Operational Safety, Business Continuity, and Resilience. CNPO's operations and delivery of its objectives depend on key infrastructure, resources, and processes that are, in turn, susceptible to threats and risks that exploit fragilities or vulnerabilities. If threats and risks manifest into incidents, they may lead to operations disruptions ranging from (a) direct damage to facilities and property, (b) reduction or loss of functionality of key infrastructure, resources, and processes, (c) impact on the availability of workforce due to physical hazards or damage of social systems that support workforce availability, or (d) the disruption to supplier, customer, or stakeholder access. Leaders must protect and improve resilience in the organization's critical infrastructure, resources, and processes to prevent operations interruption.

CNPO's leaders adopt a philosophy of operational security and resilience that protects the organization's workforce, suppliers, customers, and stakeholders, and maintains critical operations and functions in the face of threats and risks, using key infrastructure, resources, and processes security vulnerability assessment to mitigate the risk of interruption and provide recovery assistance when risks manifest. CNPO's executive director identifies key infrastructure, resources, and processes, traces critical dependencies, and develops security and resilience plans to protect workforce, suppliers, customers, stakeholders, operations, and functions. These security and resilience plans incorporate hazard mitigation plans, emergency operations plans, business continuity plans, and risk management plans for each functional or operational area. The security and resilience plans are embedded in CNPO's functional and operational plans, improving CNPO's leader's ability to plan and prepare for, absorb, recover from, and adapt to adverse events.

Measurement, Analysis, and Knowledge Management

The competitiveness of an organization and the success of its strategy depends on strategy development, execution, and managing key operations, metrics, measures, vectors, and results. Measurement, analysis, and knowledge management are central to an organization's ability to track performance to drive improvement, innovation, and organizational competitiveness. Leaders depend on measurements, analysis, and knowledge management information to effectively manage, lead, and operate a fact-based, knowledge-driven, agile system to improve performance and competitiveness (Baldrige Excellence Program, 2021). The measurement, analysis, and knowledge

management connect the Baldrige excellence program leadership triad and results triad in a systemic approach to organizational excellence and performance improvement.

Measurement, Analysis, and Improvement of Organizational Performance

CNPO's leaders select and use data and information for performance measurement, analysis, and review in the strategic planning process. The leaders use data and information from metrics, measures, and vectors that capture CNPO's strategic performance and support organizational planning and performance improvement.

CNPO's financial and nonfinancial data, information, performance metrics, vectors (Table 3), and performance management practices shape CNPO's process management. The executive director applies these measures and metrics to daily operations to achieve key organizational results and strategic objectives, anticipate and respond to rapid or unexpected organizational or external changes, and identify and benchmark best practices.

Performance Measurement. CNPO's executive director identifies metrics, measures, and vectors (Table 3), that help monitor specific, measurable, achievable, relevant, and time-bound organizational, functional, and operational goals, objectives, and targets. Each metric, measure, or vector is associated with an organizational, social, functional, or operational objective or goal, evolved from CNPO's strategic planning process, and embedded in its organizational, functional, or operational plans (Table 3). Using the strategic planning process (Figure 2), the executive director starts with stakeholder engagement and environmental scanning to understand operational

environment influences and stakeholder salience, while identifying measures and metrics to quantify and compare these factors.

The executive director then proceeds to identify, contextualize, and align stakeholder, organizational, operational, and functional objectives, associated measures and metrics, assess, measure, and match resources to strategic demand and requirements to achieve CNPO's social mission to strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the communities CNPO serves and its strategic objective of financial viability. CNPO's executive director evaluates the measures and metrics against CNPO's strategic plan and then designs a process that facilitates identifying, collecting, tracking, and reporting the measures, metrics, and information through conversations between CNPO and stakeholder groups (Table 3). The strategy subsection provides additional context to CNPO's performance measures, projections, monitoring, and evaluation practices, framing the stakeholder management and communication plan influence on performance management.

Change, Operational, and Competitive Performance Management. Change is any internal or external factor that causes an organization's leaders to reimagine the organization to facilitate growth, learning, development, reshaping, or purposeful realignment of the organization's strategic path for competitive performance management (Dyer et al., 2016). Since the beginning of the 21st century, change has become constant in all operating environments and types of organizations. Organizational change is an organization's leaders' attempt to revitalize or refocus an organization (Moldovan &

Macarie, 2014). Leaders manage organizational change with a mix of performance management actions to improve strategy, structure, information systems, decision-making systems, and methodology either at the strategy design or implementation phase and improve the organization's performance and competitiveness. Kotter (1990) stated that a leader's essential function is to prepare an organization for change. CNPO's leaders use strategy and performance management to manage organizational change.

Strategic planning and performance management, the processes that leaders use to manage organizational or external change and deliver positive change in an organization are integral to the success of any organization and can be a sustainable competitive advantage. Performance measurement is vital for strategic planning and performance management. CNPO's leaders initiate strategic planning and performance management using (a) the strategic planning process (Figure 2), (b) assessing the environment, risks, threats, opportunities, and benefits, (c) collecting performance metrics and vectors (Table 3), comparative data, and information (Table 4), (d) articulating a vision and determining strategic objectives, (e) charting a path to deliver on organizational objectives through stakeholder engagement, conversations, visualization, and alignment, (f) planning, providing resources, motivation, and morale to deliver the objectives, and (g) collecting feedback, measures, metrics, and vectors for continuous improvement.

Performance Review, Projections, and Planning. CNPO's leaders conduct performance management using the strategic planning process. Starting with environmental scanning and stakeholder engagement to frame operations, the leaders identify opportunities, threats, weaknesses, and strengths, determine objectives that are

beneficial for sustainable operations and stakeholder expectations then outline functional and operational plans with performance measures, metrics, and vectors (Table 3) incorporated. The executive director collects data and information about performance using performance measures, metrics, and vectors (Table 3), and competitive information (Table 4).

The executive director then conducts performance analysis using a spreadsheet to track and compare measures, metrics, and vectors with strategic, functional, and operational objectives and targets, as well as data and information about the operating and competitive environment (Table 4). The executive director then develops performance realignment plans that incorporate recommendations and actions based on the organization's feedback, learning, and continuous improvement culture component of the strategic planning process (Figure 2). The executive director follows with preparation of quarterly reports for the review of key stakeholders and the board of directors and to support the board of directors in decision making for the reimagination, revitalization, or refocusing of CNPO's operations to achieve sustainable competitive performance.

Information and Knowledge Management

Data and Information. Operating environment, stakeholder, operational, organizational, and competitive performance data, information, and learning are the bedrock of CNPO's strategic planning process and competitive performance management. CNPO's leaders depend on institutional data, information, and knowledge to design and execute strategic plans that support stakeholder-driven objectives. The CNPO strategic planning process (Figure 2) is dependent on data and information from

competitive performance metrics and vectors sourced from various operating environments, processes, programs, and stakeholders through a systematic process of data identification, collection, validation, verification, and refining based on strategic organizational, functional, and stakeholder management and communication plans.

CNPO's leaders ensure data and information quality by applying systematic data identification, collection, validation, verification, and refining underpinned by CNPO's feedback, learning, and continuous improvement culture. The executive director uses the strategic planning process to ensure data and information quality by following a structured and consistent approach for collecting and analyzing data. The executive director collects data and information from each stage of the strategic planning process (a) scanning the external and internal operating environment for threats and opportunities, (b) identifying and engaging key stakeholders to reveal expectations, needs, and influence, (c) identifying organizational, stakeholder, and mission objectives, and (d) aligning organizational, mission, and stakeholder goals and objectives to determine appropriate strategic goals and objective for which the executive director designs operational and functional implementation plans. These operational and functional plans have embedded measures, metrics, vectors, operational and performance data, and information management data such as measurement methods, frequency of tracking and reporting, audience, and medium of communication. The executive director reports these data and information to the relevant stakeholders (Table 3) and receives feedback that they re-apply in a continuous cycle of refining the data and information for planning purposes and decision-making.

Organizational Knowledge. CNPO's strategic planning process and competitive performance rely on an organizational culture of feedback, learning, and continuous improvement to enrich planning, operations, and decision-making. A collection of the myths, traditions, values, fundamental ideas, knowledge assets, policies, practices, and processes, organizational knowledge including memory and records, computer software and programs, licenses, patents, and proprietary assets, organizational know-how, and history shared by its stakeholders, CNPO's organizational culture is the bedrock of all planning, stakeholder engagement, operations, and competitive performance. CNPO's organizational knowledge assets—including explicit, implicit, and tacit organizational knowledge—are essential parts of CNPO's organizational culture, strategic planning, and competitive performance.

Organizational knowledge is knowledge specific to CNPO, coming either from its collective experience or from the individual experiences of its stakeholders, leaders, and partners. CNPO's executive director manages organizational knowledge by collecting, organizing, analyzing, reporting, recording, and ensuring that data, information, and knowledge is available to the necessary stakeholders and used in strategic, operational, or functional planning and decision making. CNPO's leaders, workforce, and stakeholders capture organizational knowledge from different daily activities, operations, and sources (Table 5).

CNPO's workforce members garner tacit knowledge from more experienced colleagues, mission and organizational partners, and returning volunteer stakeholders. The executive director organizes, categorizes, catalogs, manages, and stores all data,

information, and organizational knowledge in the CNPO computer systems and secure cloud storage accounts. Stakeholders use data, information, and organizational knowledge communicated through the stakeholder management and communication plans to perform routine operational activities or enhance competitive performance. They may also access data, information, and knowledge from the restricted secure areas of the CNPO website with a unique login and password.

Table 5*Sources of Organization Knowledge*

Source of organizational knowledge	Knowledge management actions	Knowledge transfer method	Stakeholders
Meetings, engagements, and communications	Contemporaneous documentation	Sharing minutes of meetings, email, organizational library, CNPO website, CNPO weblog	Board of directors, workforce, funders, beneficiaries, social stakeholders
Exit interviews	Debrief workforce, volunteers, partner personnel, stakeholders	Organizational library, CNPO website secure areas, organizational documents, training, meetings	Workforce, board of directors, partners, stakeholders
Data and information, including performance measures, metrics, and vectors, operational data, financial data and information, recipient demographics, services and programs administered, stakeholder and societal wellbeing	Collection, catalog, organization, analysis, and recording	Organizational library, records, financial, and operational data, information, and knowledge	Board of directors, funders, IRS, regulatory agencies, partners, beneficiaries, social stakeholders
Feedback, conversations, complaints, and stakeholder engagement	Collection, catalog, organization, analysis, and recording	Organizational library, records, financial, and operational data, information, and knowledge	Board of directors, funders, regulatory agencies, partners, beneficiaries, social, mission, and external stakeholders
Surveys, questionnaires, and research	Collection, catalog, organization, analysis, and recording	Organizational library, records, financial, and operational data, information, and knowledge	Board of directors, funders, regulatory agencies, partners, beneficiaries, social, mission, and external stakeholders
Competitive benchmarking	Collection, catalog, organization, analysis, and recording	Organizational library, records, financial, and operational data, information, and knowledge	Board of directors, funders, regulatory agencies, partners, beneficiaries, social, mission, and external stakeholders

Collection, Analysis, and Preparation of Results

Thematic Findings

The following sections contain the results and findings from the CNPO case study research. I present the case study findings within the context of the literature review of the existing body of knowledge, scholarly articles, the stakeholder theory conceptual framework, the Baldrige Excellence Program results, sources of organizational data, and company documentation including board of director's meeting minutes, financial statements, strategic plan documents, policies, procedures, standard operating practices, websites, weblogs, electronic records, and communication. I report the findings from data analysis using triangulation of data from interviews, organizational data, and publicly available data from published, print, and electronic media.

The purpose of this qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The partner organization was CNPO, an NPO in Mississippi, United States. The targeted population consisted of three senior executives of CNPO who have successfully managed financial viability objectives using external stakeholder relationship strategies for 3 years or more. I conducted semistructured interviews with three senior executives identified by the CNPO client leader using the Microsoft Teams software application and recorded audio files from the interviews. I masked the identity of each participant using the naming practice "IP1" to represent "interview participant 1", IP2 to mean interview participant 2, and IP3 interview participant 3.

The research question for the study was: What strategies do some NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively? Samad et al. (2017) showed that in NPOs, organizational sustainability, represented by the Sustainability Index for Social Enterprises, stakeholder relations contributed to financial viability in 48% of the organizations surveyed. I collected data from three CNPO senior executives using semistructured interviews and CNPO company documentation, including the board of directors' meeting minutes, financial statements, strategic plan documents, policies, procedures, standard operating practices, websites, weblogs, electronic records, and communication. I conducted a systematic analysis following an iterative data collection, review, and analysis process. I used the Baldrige Performance Excellence Program (2021) criteria for performance excellence to provide an in-depth understanding of CNPO.

Triangulating data from the participant interviews, CNPO company documentation, the Baldrige Program, and publicly available data, and conducting member checking to ensure data accuracy, saturation, and quality, I organized the data by themes, and used thematic analysis to answer the research question. I identified five major themes (a) stakeholder identification, (b) stakeholder needs and strategic performance targets, (c) stakeholder and strategic planning, (d) strategic stakeholder relationship building, and (e) strategic stakeholder communication. Thematic analysis of the CNPO case study data sets revealed that identifying stakeholders and choosing strategic objectives that deliver stakeholder needs and organizational targets sustainably

reinforces mutually beneficial long-term relationships and creates a competitive advantage for organizations.

Thematic Finding 1: Stakeholder Identification

In the literature review, stakeholder identification and definition is a consistent theme—profiling, cataloging, organization, segmentation, characterization, and classification of stakeholders into groups for appropriate targeting with strategic, operational, and functional activities. Researchers, academics, and professionals identified stakeholder identification, definitions, and classification as central to efficient stakeholder relationship management (Banks et al. 2016; Buchholz & Rosenthal, 2005; Conaty & Robbins, 2018; Donaldson & Preston, 1995; Freeman, 1984; Miles, 2017). Freeman (1984) defined stakeholders as everyone who wanted the company to succeed regardless of reasons and motives. Stakeholder theorists depend on Freeman’s submission and the assumption that stakeholders are identifiable and isolatable with interests that business leaders can consider and address in the decision-making process (Buchholz & Rosenthal, 2005).

In NPOs, managers recognize the organization’s board of directors, funders, regulators, watchdog organizations, lending institutions, auditors, investment advisors, bankers, vendors, staff, audit and finance committees, insurance brokers as key stakeholders (Beaton, 2020; Bloch et al., 2020; Clement, 2019; Epstein & Buhovac, 2014; West & Ries, 2018). The CNPO case study interview participants identified the local community; families in the community; local churches and church organizations; mission partners and coalitions; local community elementary, middle, and high schools,

colleges, and universities; civic authorities and agencies; donors; grant makers; and regulatory, financial, and government organizations as key external stakeholders congruent with data from CNPO company documentation. In identifying stakeholders for proper management, stakeholder name, numbers, roles, responsibilities, vested interests, expectations, influence, salience, and grouping help leaders appropriately categorize and classify stakeholders.

The leaders of CNPO use a stakeholder influence map (Table 2) to capture stakeholder identity, vested interests, expectations, influence, and organize stakeholders into groups with similar needs and focus. Interview Participant 1 (IP1) shared that commitment to mission, vision, and values, access to expertise and resources, partnership, relationship, and collaboration as some of the issues, needs, interests, and influences that were important for identifying and defining stakeholders. In concordance, Interview Participant 2 (IP2) highlighted the importance of communication to stakeholder management. Defining, understanding, and categorizing stakeholders according to their communication needs and characteristics is vital for stakeholder identification. Interview Participant 3 (IP3) noted that issue management, community development, and social change initiatives are crucial to stakeholders who identify with CNPO based on their interests and concerns about issues, initiatives, and concerns.

I identified stakeholder identification as consistent across the various datasets. Definition, characterization, categorization, and classification of stakeholders allow leaders to approach stakeholder management strategically. The Baldrige Excellence Program provides specific sections for identifying different stakeholders, their

characteristics, issues, needs, interests, and influences. CNPO's directors and leaders conduct stakeholder identification, engagement, and alignment exercises to properly document stakeholders, their needs, interests, and influences, and plan strategic alignment using service level agreements and stakeholder engagement plans. Correctly identifying stakeholders is the first step for successful strategic stakeholder optimization planning.

Thematic Finding 2: Stakeholder Needs and Strategic Performance Targets

The second theme I identified was that the ability of an organization's leaders to align stakeholder needs and organizational goals, targets, and objectives affected the organization's competitiveness and sustainability. Stakeholder theory holds that stakeholders are important, and managers of corporations must identify stakeholders' needs and decide how to manage stakeholder needs concordant with the organization's objectives, goals, and targets (Freeman, 1984; Miles, 2017). Increased competition in the NPO sector and from for-profit organizations, the refocus of resources by governments, grant makers, and other funding partners from social objectives, and challenges in the last decade—including socioeconomic and health threats, have exposed NPOs to increased scrutiny and NPO leaders to broader strategic positioning practices for competitive performance.

Organizational leaders use business strategy to identify suitable organizational objectives based on the leaders' assessment of four strategic choices, (a) the choice of the markets to compete, (b) the unique value that an organization will offer in those markets, (c) the resources and capabilities required to offer the unique value, and (d) sustaining the advantage by preventing imitation (Dyer et al., 2016). Corporate strategy evolves from

scanning the environment, assessing the risks, rewards, opportunities, and threats, adopting a philosophy for success, setting clear goals, objectives, targets, and organizing resources to achieve the goals, objectives, and targets. Researchers and practitioners acknowledging the impact of stakeholders on an organization's performance have recommended that organizations select performance metrics based on key stakeholder needs (Kenny, 2005).

CNPO leaders implement strategies to achieve organizational, social, and financial viability objectives founded on stakeholder relationships and management. Stakeholder identification, roles and responsibilities, interests, expectations, organization, and influence mapping are critical strategic activities that CNPO's executive director uses to pursue its strategic objectives. IP3 stated that CNPO's leaders would be unable to achieve stated organizational objectives and deliver competitive performance without stakeholders or satisfying stakeholder needs. IP2 highlighted the importance of aligning stakeholder needs and CNPO objectives, remarking that building mutually beneficial relationships with stakeholders ensured that CNPO's leaders can optimize stakeholders for competitive advantage.

Instrumental stakeholder theory (IST) holds as its core hypothesis that developing stakeholder relationships within the norms of traditional ethics, fairness, trustworthiness, loyalty, care, and respect will lead to improved financial performance (Jones et al., 2018). Instrumental stakeholder theorists avow that corporations that operate contracting with stakeholders based on mutual trust and cooperation have a competitive advantage over those that do not (Jones et al., 2018) and deliver sustained profitability, competitive

performance, and operational effectiveness (van der Linden & Freeman, 2017).

Researchers have found (a) sustainability essential for measuring NPO performance (Boateng et al., 2016), (b) financial viability a top concern for NPO leaders and critical for measuring sustainability (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015), and (c) NPOs were more likely to be competitive and less likely to fail when in good financial condition (Lu, Lin, and Wang, 2019). Performance management in NPOs measures the ability of NPOs leaders to find increasingly innovative ways to ensure the longevity of the organization and to exploit the environment in the acquisition of scarce and valued resources to serve their stakeholders and accomplish the organization's mission (Boateng et al., 2016; de Langen, 2018; Levine & Zahradnik, 2012; Slappy, 2019).

Thematic Finding 3: Stakeholders and Strategic Planning

Business strategy is an organization's plan to achieve a sustainable competitive advantage in its chosen market (Fuertes et al., 2020). An organization's leaders develop and implement a plan to gain and sustain a competitive advantage in their market based on their assessment of four strategic choices, (a) the choice of the markets to compete, (b) the unique value an organization will offer in those markets, (c) the resources and capabilities required to offer the unique value, and (d) sustaining the advantage by preventing imitation (Dyer et al., 2016). Congruent with research and literature on stakeholder theory and competitive theory since the late 1990s, Harrison et al. (2019) found that organizations may achieve sustained competitive advantage—with the benefits outweighing any incremental costs—by deploying a strategy based on stakeholder

optimization, communal sharing, relationships, and ethics. Anggraeni et al. (2019) systematically reviewed the literature to assess the cost and value of stakeholder participation and found that stakeholder involvement enhanced the legitimacy and accountability of policy and the achievement of corporate objectives. Researchers have explored the association between stakeholder theory and the resource-based view of the organization (Jones et al., 2018; Parmar et al., 2010; Weitzner & Deutsch, 2019). Researchers have also explored performance management and stakeholder-focused metrics (Zheng et al., 2019), strategy, profit-making, and stakeholder management that involves implementing the organization's policies and practices consistent with profit-making while accommodating key stakeholder goals and concerns (Banks et al., 2016).

The third theme I identified was that organizations that involved stakeholders in their strategic planning process—particularly earlier in the environmental scanning, opportunity assessment, and objective-setting phases—could optimize stakeholder participation for competitive performance. IP1 noted that in planning for competitive performance, CNPO's leaders start with stakeholder identification, engagement, and the optimization of various stakeholder needs, influences, and issues. Understanding the way the stakeholder community works, who the leaders were, and what needs, issues, and challenges existed, IP1 stated, helped CNPO's leaders plan effectively. IP2 highlighted the importance of stakeholder relationships to achieving CNPO's objectives. Emphasizing that when CNPO's leaders understood stakeholder salience and stakeholders understood how to optimize their relationship with CNPO's activities and

operations, CNPO's leaders served stakeholders better and delivered the social and organizational objectives CNPO's leaders identified as important.

CNPO's leaders use the strategic planning process (Figure 2) for all planning activities. Beginning with stakeholder engagement, CNPO's leaders identify key stakeholders and their needs, issues, influences, and vested interests; opportunities, threats, weaknesses, and strengths; stakeholder-focused objectives and goals for the organization; the resources, expertise, partnerships, and support necessary to deliver the objectives. CNPO's leaders further refine the strategic level plans into functional and operational plans to aid implementation and execution. Using the strategic planning process, CNPO's leaders engage the relevant stakeholders, craft stakeholder-focused objectives appropriate to the level of planning, and nurture relationships and partnerships with stakeholders that may help deliver the various functional and operational objectives.

Selecting the appropriate measurable objectives and goals is vital for competitive organizational performance. Leaders, executives, scholars, and researchers have identified the competitive advantages of organizations that pursue the triple-bottom-line of social, environmental, and financial responsibility, highlighting the need for organizations to manage diverse stakeholder groups to achieve their strategic goals (Epstein & Buhovac, 2014). Wilburn and Wilburn (2016) argued that the importance of stakeholder theory to an organization's quest for competitive advantage required that leaders engage stakeholders in the strategic planning process. Recognizing that even the best-intended initiatives could be negatively perceived and damage stakeholder trust, they recommended a continued questioning of the implications of corporate decisions on

stakeholder needs and interests. Nonprofit organization strategy scholars, researchers, and academics have suggested that leaders use strategy to run NPOs successfully, deliver mission and organizational objectives, and manage stakeholders—including funders and donors, efficiently (Fernandes & da Silva, 2015; Gianfelici et al., 2018; Park et al., 2018).

Thematic Finding 4: Strategic Stakeholder Relationship Building

I identified the building and nurturing of relationships as another recurring theme in the data. The interview participants emphasized the importance of managing the relationships with key stakeholders to financial viability. IP2 explained that stakeholders become invested in CNPO's success because they are involved in strategic planning early—with their needs and interests catered for in stakeholder-focused organizational objectives—and because of a conviction that partnership with CNPO was mutually beneficial. CNPO leaders approached the achievement of social and organizational goals with respect, dignity, and transparency. Remaining conscious of how they interact with stakeholders, CNPO's leaders commit time and resources to know and understand stakeholders to build and nurture mutually beneficial relationships. IP2 continued by stating that although cold calling was a valuable tool in fundraising and soliciting support from the public, building a relationship with stakeholders provided a deeper medium to deliver social, mission, and organizational objectives.

Stakeholder theorists propound the importance of every stakeholder and that managers of corporations must identify stakeholders' needs and decide how to manage stakeholder needs concordant with the organization's objectives, goals, and targets (Freeman, 1984; Miles, 2017). Organizations, in pursuit of organizational objectives such

as profitability, sustainability, and competitive performance, and with several different stakeholders, individuals and groups, each with their own goals and objectives, depend on the aligning and managing of these disparate objectives, individuals, and groups to succeed (Banks et al., 2016; Harrison et al., 2019; Jones et al., 2018; Stacy, 2019).

Stakeholder theorists have relied on the assumption that stakeholders were distinct, identifiable, and isolatable with their needs and interest easily discerned and recognizable for targeting with strategic, functional, and operational plans. The characterization has served stakeholder theorists in developing the theory even though every stakeholder is nonetheless affected by other stakeholders, the society, community, language, and relationships that determine the stakeholder's identity. Stakeholders are ultimately connected with each other, the society, and the corporation in a web of relationships that influence each other. Scholars have progressed from an atomic individualism philosophy in stakeholder theory towards a philosophy of stakeholder theory underpinned by a web of relationships among stakeholders, thriving on change, pluralism, and harmony with the environment (Dyer et al., 2016).

CNPO's leaders use strategic, functional, and operational plans developed using the strategic planning process (Figure 2) to conduct stakeholder relationship management. CNPO's executive director scans the business environment, identifies strategic, functional, and operations objectives, develops plans, and executes the plans to manage stakeholder relationships and achieve competitive advantage. IP1 identified some functional plans used to deliver functional or operations objectives and manage stakeholder relationships including (a) the administrative, human resource, and business

services plan, (b) the building, construction, and maintenance plan, (c) the financial and funding plan, (d) the program planning, execution, performance tracking and reporting plan, and (e) the stakeholder management and communication plan. IP2 stated that the most important factor for stakeholders to continue a relationship with CNPO and work to achieve goals and objectives was for CNPO's leaders to maintain the programs and services they offer while finding new programs that make a difference to stakeholders and the community.

Thematic Finding 5: Strategic Stakeholder Communication

Communicating with stakeholders consistently enabled CNPO's leaders to understand stakeholder needs and vested interests, inform stakeholders of organizational objectives, achieve alignment, support strategic, functional, and operational planning, and deliver competitive performance. At each stage of the strategic planning process, CNPO leaders identify the stakeholders, appropriate stakeholder-focused objectives and plans, performance metrics, measures, and vectors (Table 3), and the communication needs, stakeholder audience, and medium of communication. Communication was a theme that remained consistent across datasets, organizational documents, academic articles, stakeholder theory, semistructured interviews, and the Baldrige Excellence Program. Starting with stakeholder engagement during environmental scanning, to identify mutually beneficial objectives and achieve strategic alignment, exploratory communication to understand resources, stakeholder feedback to facilitate strategic alignment between strategy development and implementation, and stakeholder input to

optimize strategic planning, communicating frequently and clearly, led to better decision-making and recalibration for competitive performance.

The success of an organization depends on the plans the leaders have for achieving organizational objectives, relationships, roles, responsibilities, accountability, efficient processes, and effective flow of communication (Singh, 2013). Dyer et al. (2016) surmised that leaders wishing to implement strategy to achieve positive change must inspire, motivate, provide individualized consideration, intellectual stimulation, idealized influence, and forge alignment between key elements and stakeholders of the organization, and the strategy to be successful. Motivating stakeholders to work for goals and objectives that transcend self-interest.

Alignment between the external environment, the organization's strategy, and key elements of the organization ensures that all are in proper relationship, fit well, and reinforce each other. Creating alignment entails organizational change. Identifying misalignment, rank impact of misalignment on competitive performance, develop plans to create alignment, understand how plan performs versus identified objectives, and adjust plans accordingly. Communication is an integral aspect of all change management models. Leaders must communicate openly, clearly, and frequently to ensure that stakeholders understand how their effort, actions, activities, and shared commitment to organizational objectives contribute to strategic success (Dyer et al., 2016).

Dyer et al. (2016) noted that a corporation's engagement with key stakeholders and management of the relationships affects the organization's competitive performance. Stakeholder theory is dependent on leaders communicating with stakeholders to build

understanding caring relationships that facilitate better design of actions, policies, and strategies to create positive interactions with different stakeholder groups. IP1 acknowledged the importance of communication to building genuine respect in the relationships and partnerships that CNPO relies on for success. Highlighting specific instances in which communicating the benefits of an initiative, activity, or program directly, helped stakeholders form a deeper relationship with CNPO and commitment to mission and organizational objectives. Communication was also important for progressing stakeholders up the relationship continuum, from prospect or reluctant supporter, to advocate and partner. Achieving competitive performance was dependent on planning and resourcing as much as communication-enhanced stakeholder support.

IP1 added that messaging was additionally important for effective communication even when the stakeholder might not be acknowledged by the organization. Where the stakeholder is identified, acknowledged, and engaged, messaging will be specific, focused, and targeted for maximum effectiveness. IP1 shared experience where someone from across the country sent funds to support CNPO's work because they had become aware of the work from communication and information on electronic and social media that had not been targeted to that specific stakeholder. Putting out communication that wasn't specifically targeted, through print, electronic, social, and direct media allowed members of prior unidentified stakeholder groups to support the competitive management of CNPO's initiatives, activities, programs, and strategies.

IP2 noted that communication tools such as meetings, townhalls, speaking engagements, telephone calls, short message services, social, print, and electronic media

were critical to building and maintaining the important relationships necessary for CNPO's success. Acknowledging that some of the communications and engagement were mandated and statutory, but CNPO's leaders had voluntarily adopted similar practices with other stakeholders to achieve competitive performance. The CNPO strategic planning process (Figure 2) is underpinned by feedback, learning, and continuous improvement that depended on stakeholder communication. IP2 emphasized that dealing with stakeholders, communication was important for projecting initiatives, programs, and strategies. Communicating intentions and plans and reporting progress, ensured that stakeholders were kept updated and aligned with organizational performance. IP3 appreciated the amount of communication necessary to remain compliant with regulations and laws as a nonprofit organization. IP3 also acknowledged that using communication tools and communicating frequently with stakeholders allowed CNPO's leaders receive feedback and identify opportunities that improve strategic planning and implementation, and reduced conflict.

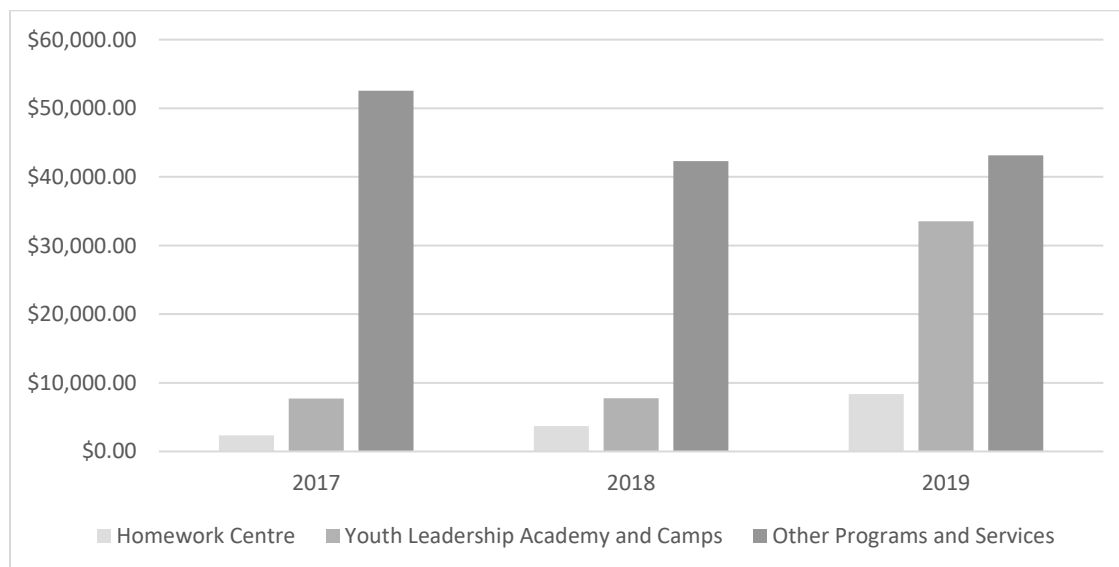
Product and Process Results

CNPO leaders, workforce, volunteers, partners, and mission partners provide programs and services for the benefit of various stakeholders as a social mission, to deliver positive social change, and achieve organizational objectives. Comparing CNPO's program and services performance between 2017 and 2019, CNPO's program and service stakeholders have delivered significant performance. In partnership with the USDA and local partners, CNPO's workforce has served over 10,000 meals to children in its community. CNPO has provided a broad array of programs and services consistently

since inception, committing substantial resources to program and service offerings (Figure 3) and delivering mutually beneficial stakeholder satisfaction to its many stakeholder groups. Since the COVID-19 pandemic, CNPO's ability to provide its traditional programs and services have been adversely affected. CNPO leaders and program and service partners and stakeholders were able to find opportunities to provide other programs and services to continue to pursue mission objectives. Increased partnership with agencies, organizations, and other NPOs has allowed CNPO to expand its food security programs to include a substantial food pantry operation during the pandemic.

Figure 3

CNPO Program and Services Spend



Note. CNPO programs and services include the afterschool homework center, the youth leadership academy, other less frequent or one-off events, programs, or services such as

social interventions, maintenance of facilities, painting and refurbishing community infrastructure, events, and collaborative commemorative activities.

Customer Results

Customers are actual or potential users of CNPO's products, programs, or services. CNPO's leaders recognize their communities, beneficiaries of their services, funders, regulators, watchdog organizations, lending institutions, auditors, investment advisors, bankers, vendors, suppliers, staff, audit and finance committees, and insurance brokers as customers. CNPO's board of directors are also key customers, with CNPO depending on the board members for guidance, expertise, monitoring, and fundraising. Defining and identifying customers is essential to understanding whose interests get attended to and targeted by leaders. CNPO's leaders measure and report stakeholder satisfaction metrics using the Stakeholder power and interest chart (Table 6).

Table 6*2019 CNPO Stakeholder Power and Interest Chart*

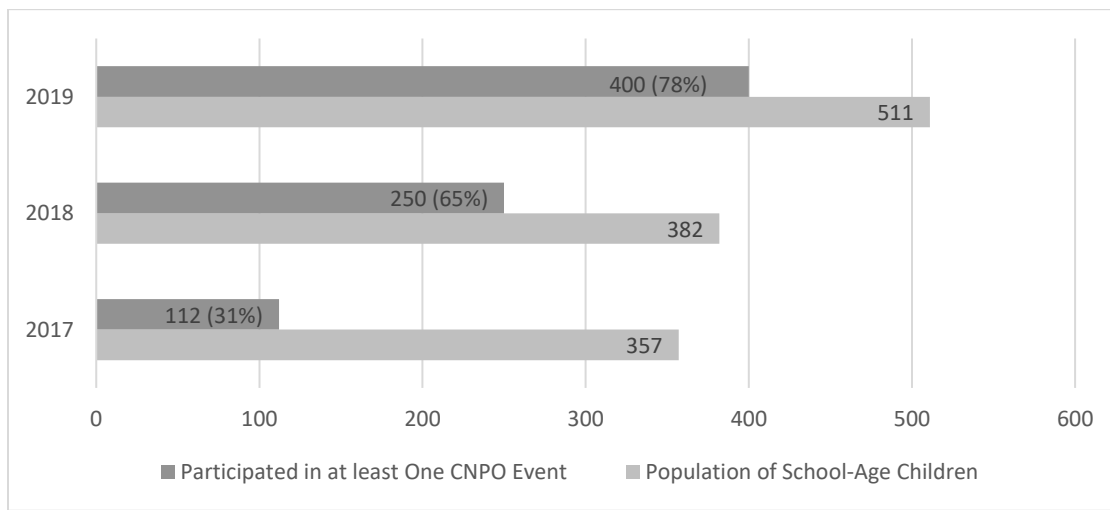
Stakeholder	Number	Complaints (Number)	Favorable feedback	Unfavorable feedback	Power and interest
Program beneficiaries		20	93%	7%	Defender
School-age children	511	5	99%	1%	Defender
Youth leaders	40	2	97%	3%	Defender
Local community	1,685	11	95%	5%	Promoter
Mission partners	23	1	98%	2%	Promoter
Funders	15	1	95%	5%	Latent
Donors	40	-	99%	1%	Latent
Regulators	3	-	-	-	Latent
Auditors	1	-	100%	-	Apathetic
Bankers	2	-	100%	-	Apathetic
Vendors	Several	3	87%	13%	Latent
Suppliers	Several	2			Latent
Workforce	400	17	93%	7%	Promoter
CNPO's Board of directors	5	1	96%	4%	Promoter

The primary beneficiaries of CNPO's mission program and services are school-aged children and the community (Figure 4), who benefit from CNPO's program and services offerings such as (a) the afterschool homework center, (b) the youth leadership program, (c) summer camp programs for school-aged children, (d) photography and oral history learning program, (e) bible study program, (f) NLRO high school diploma program, (g) pharmacy technician training, and (h) programs to address food insecurity in the community. CNPO's leaders measure customer satisfaction, identify opportunities to improve programs and services, and avenues to close gaps by incorporating feedback into

the functional and operational plans (Table 6). Customer results also include the number of beneficiaries of CNPO's programs and services, first time, return, or referred.

Figure 4

CNPO School-Age Customers



Note. CNPO's leaders aim to empower all children to have education, leadership skills, abilities to succeed, strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the community.

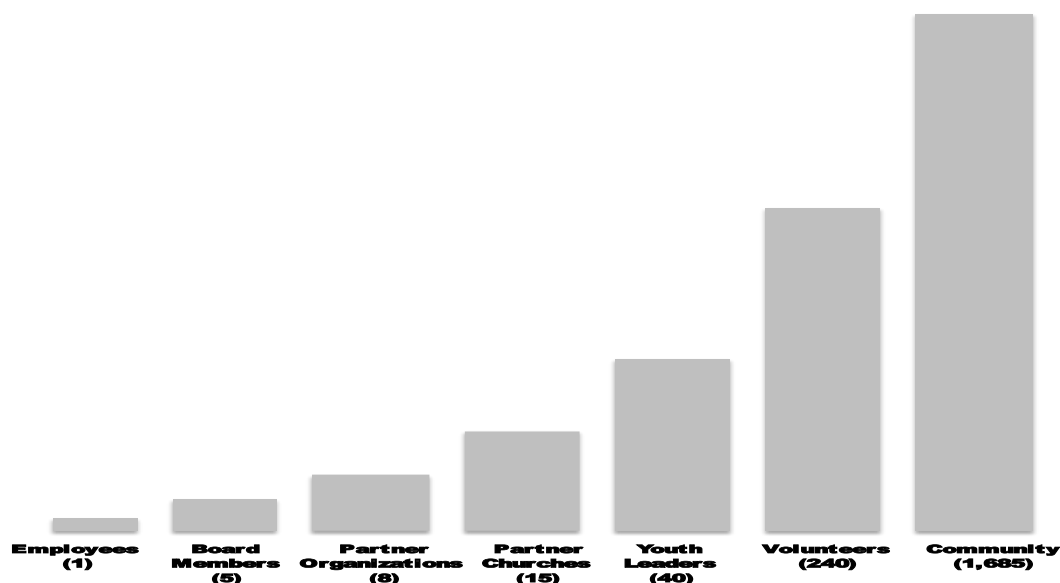
Workforce Results

CNPO's workforce comprises an executive director to manage operations and work with the board of directors, and volunteers that support the delivery CNPO's organizational and mission objectives (Figure 5). Volunteers include youth leaders, teachers, information technology experts, finance experts, ministers, healthcare training experts, and construction industry experts—who volunteer time and expertise to support the delivery of CNPO's programs and services in the community, partner churches,

organizations, and their staff—who support CNPO programs such as the CNPO Mississippi NLRO program. CNPO also employs the services of civic officers, including police officers, fire service personnel, social workers, and civil servants.

Figure 5

CNPO Community and Workforce



CNPO also has workmen, skilled and unskilled workers, interns, and other support workers that support CNPO's operations and activities. The executive director tracks workforce performance metrics (Table 3) and reports regularly to the board of directors to support planning and decision making. Workforce performance expectations align with organizational performance expectations, stakeholder-led organizational and social objectives, organizational strategy, administrative, human resourcing, and business services plan targets, workforce capability and capacity assessment results, and

organizational resourcing plans, and form the basis for workforce performance and development management.

Leadership and Governance Results

CNPO has an executive director and a five-member board of directors that together make up CNPO's senior leadership. The executive director is responsible for managing CNPO's daily activities and reports to the board of directors. To deliver competitive performance in the increasingly difficult NPO operating environment, CNPO's leaders rely on an organizational culture of transparency in communication and decision-making, policies, guidelines, and rules that foster an atmosphere of openness, clearly communicated facts and agenda, and mutually beneficial objectives.

CNPO is an IRS registered public charity, one of the 14,433 nonprofit 501(c)(3) organizations in Mississippi, exempt from federal income tax, as either a private foundation receiving most of its income from investments and endowments, or not a private foundation, receiving a substantial part of its income directly or indirectly from the public or the government. CNPO is required to file an IRS Form 990 or 990-EZ. CNPO has a board of directors, written policies and procedures on document retention and destruction, whistleblowers and retaliation, and conflict of interest, published in handbooks, guidebooks, and communicated organization-wide to promote workforce compliance. CNPO leaders comply with all applicable labor laws.

The executive director ensures compliance with federal and state regulations by tracking governance and performance metrics, commissioning an annual audit by an independent firm to review financial statements and statutory documents, and sharing the

audited financial statements and tax forms with the board of directors. Meetings, engagements, and communications of the board of directors or any committee authorized to act in its capacity are contemporaneously documented and recorded. CNPO keeps extensive records and makes it available to the public, including information about its operations, financials, recipient demographics, services and programs administered, stakeholders, and social necessity.

Financial and Market Results

The purpose of this study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. CNPO's leaders identify financial viability as a key financial objective for the sustainability of CNPO's operations and the delivery of competitive performance, social, and mission objectives. Because of the nonprofit nature of NPOs and the focus on social and mission objectives rather than the return of profit to members, the measurement and assessment of the performance of NPOs is particularly more difficult than assessing for-profit organizations, with researchers, academics, and authors using several measures. From using internal measures of NPO financial wellbeing (Besharov et al., 2019; Lu, Shon, & Zhang, 2019; Sprague, 2019), cost and effectiveness of fundraising (Sprague, 2019), board of director and management effectiveness (Bloch et al., 2020), external measures focusing on the relationship between the NPO and its operating environment (Moura et al., 2019), measures to determine an NPOs achievement of their social objective (Slappy, 2019; West & Ries, 2018), measures of stakeholder engagement (Boateng et al., 2016),

balancing differing stakeholder interests (Banks et al., 2016; Conaty & Robbins, 2018), the alignment between organizational objectives and stakeholder interest (Anggraeni et al., 2019; Moura et al., 2019), and social enterprise sustainability (Samad et al., 2017; Slappy, 2019), academics and practitioners have applied diverse measures to NPO performance measurement and management.

Researchers and leaders in NPOs also identified sustainability, financial viability, and the management of stakeholder objectives as significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West & Ries, 2018). An NPO's financial well-being has a strong influence on the NPO's sustainability, involves multiple dimensions, and NPO leaders must balance these dimensions to remain financially viable (Castillo, 2016; Lu, Shon, & Zhang, 2019). Levine and Zahradnik (2012) identified financial viability as the dollar amount of excess revenue or net loss for the year calculated using financial information provided on the IRS form 990 to determine increase or decrease in the end of year fund balance. Abraham (2004) argued that evaluating financial viability using profitability; referred to in NPO literature as excess revenue over expense, or net loss; excess expense over revenue, is an efficient means for using financial data to measure organizational performance and enable decision making. Establishing revenue versus expense analysis, financial ratio analysis is a well-established quantitative method of comparing financial measures to gain insight into an organization's liquidity, operational efficiency, and profitability as a measure of financial viability in NPOs similar to for-profit organizations (Abraham, 2004; Levine & Zahradnik, 2012).

CNPO's leaders measure, track, assess, and manage financial viability as the measure of excess revenue over expense. CNPO's financial results and performance from 2017 to 2019 (Table 7) shows revenue growing by 47% and expenses by 31% even though direct spend on CNPO's three largest programs and services in the period grew from \$9,233.04 in 2017 to \$85,035.29 in 2019. Financial viability for the same period, measured as unrestricted surplus after depreciation, grew by a cumulative annual growth rate (CAGR) of 112%.

Table 7

CNPO Financial Performance Results 2017 - 2019

Item	2017 (US\$)	2018 (US\$)	2019 (US\$)
Contributions and grants	71,456.43	69,035.80	119,472.62
Programs services revenue	9,661.72	-	-
Investment income	0.44	0.10	
Other revenue	-	-	-
Total revenue	81,118.59	69,035.90	119,472.62
Grants and similar amounts paid	650.00	-	-
Salaries, other compensations, and employee benefits	45,664.84	35,000.07	45,372.52
Other expenses	41,947.48	34,035.83	70,281.92
Total expenses	88,262.32	69,035.90	115,654.44

Key Themes

In this section, I present an assessment of the key themes I identified from the thematic analysis of various sources of data; the review of company documentation,

academic and professional literature, the stakeholder theory conceptual framework; evidence, findings, results, and details from the Baldrige Excellence Program assessment, across the key Baldrige performance excellence scoring dimensions of (a) process strengths, (b) process opportunities, (c) results strengths, and (d) results opportunities.

Collecting qualitative data from CNPO company documentation, the Baldrige Excellence Program assessment results, publicly available data, and semistructured interviews with senior executives of the partner organization, using data triangulation and member checking of data from the interviews to ensure data accuracy, saturation, and quality, I organized and analyzed the data to answer the research question using thematic analysis.

I identified five key themes (a) stakeholder identification, (b) stakeholder needs and strategic performance targets, (c) stakeholder and strategic planning, (d) strategic stakeholder relationship building, and (e) strategic stakeholder communication. On evaluating the key themes against the Baldrige performance excellence scoring dimensions—process strengths, process opportunities, results strengths, and results opportunities—I found the key themes congruent with academic and practice literature, professional practice, CNPO company documentation, information provided in Section 3 of this study, and findings from the Baldrige Excellence Program assessment.

Process Strengths

Baldrige Excellence Program (2021) defined “process” as linked activities that aim to produce a product or service for a customer. An organization’s process is the “how” that the organization’s leaders apply to provide products and services. An evaluation of an organization’s process requires an assessment of four factors (a)

approach, (b) deployment, (c) learning, and (d) integration. The process dimension assessment factors explore and highlight the alignment between an organization's processes and key themes from analysis of data, existing academic and professional literature, or practice. Exploring the methods used to carry out the process, appropriateness, effectiveness, efficiency, and repeatability of the methods, the extent that processes address the themes and are applied consistently, the effectiveness of processes to help achieve alignment between the external environment, organizational strategy, objectives, resources, and daily activities while ensuring that any learning, knowledge sharing, or adoption of best practices enhances processes, an assessor may identify process strengths and opportunities.

CNPO's leaders use the strategic planning process (Figure 2) to identify, adapt, determine, and deliver programs and services. Organizing operations and work processes around functional disciplines and objectives, the executive director uses the strategic planning process (Figure 2) to design the key work processes and functional plans, (a) administrative, human resourcing, and business service, (b) building, construction, and maintenance, (c) financial and funding operations, (d) stakeholder management and communication, and (e) program planning, execution, performance tracking, and reporting plans in line with corresponding disciplines, (a) business support, workforce capability and capacity management, (b) facility management, (c) finance, compliance, and planning, (d) stakeholder relationship management, (e) operations management. CNPO's leaders also use the strategic planning process to approach, deploy, measure and access, as well as forge alignment between the key themes and organizational strategy.

CNPO's leaders adopt the strategic planning process and organizational functional and operational plans and processes to deliver key theme deliverables. Leveraging CNPO's strategic planning process strength, the executive director and other CNPO leaders conduct stakeholder identification, identify stakeholder needs and select strategic performance targets consistent with stakeholder needs, develop stakeholder optimized strategic plans, build mutually beneficial strategic stakeholder relationships, and communicate consistent messages to stakeholders. CNPO's processes are a competitive advantage. CNPO's leaders apply clear, appropriate, and repeatable methods underpinned by CNPO's strategic planning process, deploy the methods consistently across instances and CNPO's functions, taking advantage of learning, institutional knowledge, best practices, and lessons learned. The executive director and other leaders use the strategic planning process to identify programs and services consistent with key themes, develop and implement plans, improve operational and functional outcomes in alignment with the key themes.

Process Opportunities

CNPO's strategic planning process encapsulates the leaders' understanding of the operating environment, stakeholder needs, resource availability, processes and procedures to achieve organizational and mission objectives on a firm base of feedback, learning, and continuous improvement. In NPO performance management, with operational processes often seeming in conflict when pursuing organizational objectives and social mission objectives, NPO leaders benefit from opportunities to optimize resources, activities, actions, competencies, capabilities with increasingly more efficient

processes. CNPO's leaders must deploy processes that help improve stakeholder optimization for competitive performance. Processes that positively impact performance, align with key themes, and help CNPO's leaders deepen stakeholder relationships, improve communication and messaging, act as role models for behaviors, and use their actions, rhetoric, and decisions to promote organizational culture and influence middle management for competitive performance.

The use of accountability practices that improve social accountability—how leaders of NPOs inform stakeholders of the organization's social, organizational, functional, and sustainability achievements (Costa & Goulart da Silva, 2019)—is a process opportunity for CNPO's leaders. CNPO's leaders may effectively measure and report achievement, performance, and impact while demonstrating a commitment to social mission, transparency, positive change, and sustainability. CNPO's current stakeholder management and communication strategy, processes, and practices lack a robust receiver perspective—stakeholders' reactions—to social accountability. Although CNPO's leaders engaged stakeholders throughout the strategic planning process, there exist opportunities to improve the reporting of outcomes, measurement of stakeholder satisfaction, and feedback-driven process improvement.

Results Strengths

Results, outputs, and outcomes organizations achieve are assessed under the Baldrige Excellence Program using four factors (a) levels, (b) trends, (c) comparisons, and (d) integration. These four factors assess how an organization's leaders manage results, outputs, and outcomes, identify metrics, measure the metric's current levels,

compare results with historical performance, current plans, future projections, industry metrics, and best practices. Organizations with favorable results dimension assessment have stated results measures, metrics, and vectors, leaders who measure, track, and report these metrics consistently, benchmark performance against internal and external targets, and forge alignment between the external environment, organizational plans, resources, plans, processes, key themes, organizational and mission objectives, strategy, and execution using results and communication.

CNPO's leaders track and report results, metrics, measures, and vectors (Table 3) consistent with the organizational and mission objectives identified by the leaders during the strategic planning process. These results cover different strategic, functional, and operational levels, stakeholder audience, organizational, mission, operational objective, targets, goals, and key themes. Each metric, measure, or vector is clear, measurable, tracked, reported to the relevant stakeholder audience, and deployed as goals for stakeholders.

Results Opportunities

Although CNPO's leaders exhibit strong performance in the results dimension in many areas of the organization's strategic planning and competitive performance, there are opportunities for even more impactful performance. The results dimension of the key themes related to communication and relationship optimization with funding stakeholders lacks coherence. CNPO's leaders, concerned about stakeholder needs, mission, social, and organizational objectives, optimizing resources, processes, and practices, have not paid attention to building the relationship with funding stakeholders. A measurement

metric for funding activity is not evident in CNPO's processes and practices. Even though they are key stakeholders for achieving CNPO's social and organizational mission, results about funders are absent.

There are opportunities for more efficient communication of CNPO's achievements in child poverty relief, child food security, social and community intervention, and youth leadership. Measures and metrics to track numbers of beneficiaries, impact, and stakeholder satisfaction may help CNPO's leaders deepen relationships with key stakeholders whose social and mission needs and desires CNPO's strategic plans, processes, and activities address. Data and information about feedback, stakeholder engagement, complaints, suggestions, and inquiries are not also consistently collected, reported, or communicated to stakeholders to show action and initiatives to address these issues.

Project Summary

Sustainability, competitive performance, and strategic planning of NPOs are significant factors in the delivery of social and mission objectives. Leaders of NPOs identify and select strategic objectives that are congruent with their mission, values, and vision, align with the social needs and desires of their stakeholders, and represent the leaders' understanding of how to achieve organizational change in their chosen environment. Recent economic, social, and epidemiological crises have forced nonprofit organizations to adopt innovative strategies for competitive performance (Arik et al., 2016). To deliver competitive performance, NPO leaders are increasingly adopting business models, tools, and practices traditionally considered the preserve of for-profit

organizations (Drake, 2020; Vaceková et al., 2017). Increased competition for funding and the incursion of for-profit organizations into markets traditionally served by nonprofit organizations have forced nonprofit organizations to reconsider their traditional models and adopt business tools and practices (Lee et al., 2017; Mohammed, 2017; Moon & Shugan, 2020; Petitgand, 2018).

Nonprofit organizations traditionally constitute a third sector of the economy aiming to serve the needs of their stakeholders and the society not served by the public or private sector using revenue from private donations or federal awards (Samad et al., 2017; Sprague, 2019). Competitive performance in NPOs entails leaders find increasingly innovative ways to ensure the longevity of the organization and to exploit the environment in the acquisition of scarce and valued resources to serve their stakeholders and accomplish the organization's mission (Boateng et al., 2016; de Langen, 2018; Levine & Zahradnik, 2012; Slappy, 2019). Leaders of NPOs manage multiple and complex stakeholder relationships to achieve their organization's goals and objectives (Conaty & Robbins, 2018). Measuring performance in NPOs, in practice, has been more tortuous and difficult than measuring the performance of commercial organizations because of the expectations, perspectives, and relationship dynamics between various stakeholders (Conaty & Robbins, 2018; Samad et al., 2017).

Researchers and leaders in NPOs, committed to correctly measuring NPO performance, have identified sustainability, financial viability, and the management of stakeholder objectives as significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West

& Ries, 2018). The purpose of this qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The partner organization CNPO, was an NPO in Mississippi, United States and the targeted population consisted of three senior CNPO executives who have successfully managed financial viability objectives using external stakeholder relationship strategies for 3 years or more. CNPO offers services and programs for stakeholders in the Mississippi Delta in alignment with its stated mission and vision. Changes in the competitive environment over the last decade, particularly in 2019 with the COVID-19 pandemic, have presented significant challenges for CNPO's leaders to achieve organizational and social objectives.

In this qualitative single case study, I used data collected from semistructured interviews, systematic review of existing literature, organizational data sources, and the Baldrige Excellence Program assessment in thematic analysis to answer the research question and explore the strategies some CNPO executives use to build relationships with external stakeholders to achieve financial viability objectives effectively. The COVID-19 pandemic presented additional challenges for CNPO's leaders to achieve organizational and social objectives. Restrictions on gathering and personal contact affected CNPO's ability to deliver its usual youth camps and associated programs. Budget constraints and lack of funding forced a reduction in the number of programs CNPO could offer including impacting the provision of the after-school homework center program, one of CNPO's key programs, partnerships with mission partners for mission visits, and other

programs. I identified five key themes from the thematic analysis of existing literature, historical organizational data sources, the evaluation of CNPO's leaders' response to the Baldrige Excellence Program questions using the Baldrige Excellence Program results scoring guidelines, and semistructured interview questions.

Contributions and Recommendations

Nonprofit leaders struggle with balancing social, mission, and organizational objectives for competitive performance. From scanning the environment to determine opportunities, identifying stakeholders, stakeholder needs and desires, selecting appropriate mission and organizational objectives, and preparing the organization to organize resources and deliver competitive performance, NPO leaders continuously face a paradoxical choice between competing objectives. Combined with the increased competition for resources in the last decade, economic, healthcare, and social crises, NPO leaders confront increased challenges to deliver competitive performance.

Existing academic and professional knowledge suggested various methods, practices, and processes that NPO leaders may use to competitively deliver stated objectives including strategic planning, performance management, and strategies such as the resource-based view of competitive performance. There exist extensive literature and research on the benefit of stakeholder theory, the conceptual framework for this study, on an organization's competitive performance. The Baldrige Excellence Program (2021) provided a systematic process for evaluating an NPO's key processes, procedures, and practices. However, despite literature and research showing that NPO leaders identified sustainability, financial viability, and management of stakeholder objectives as

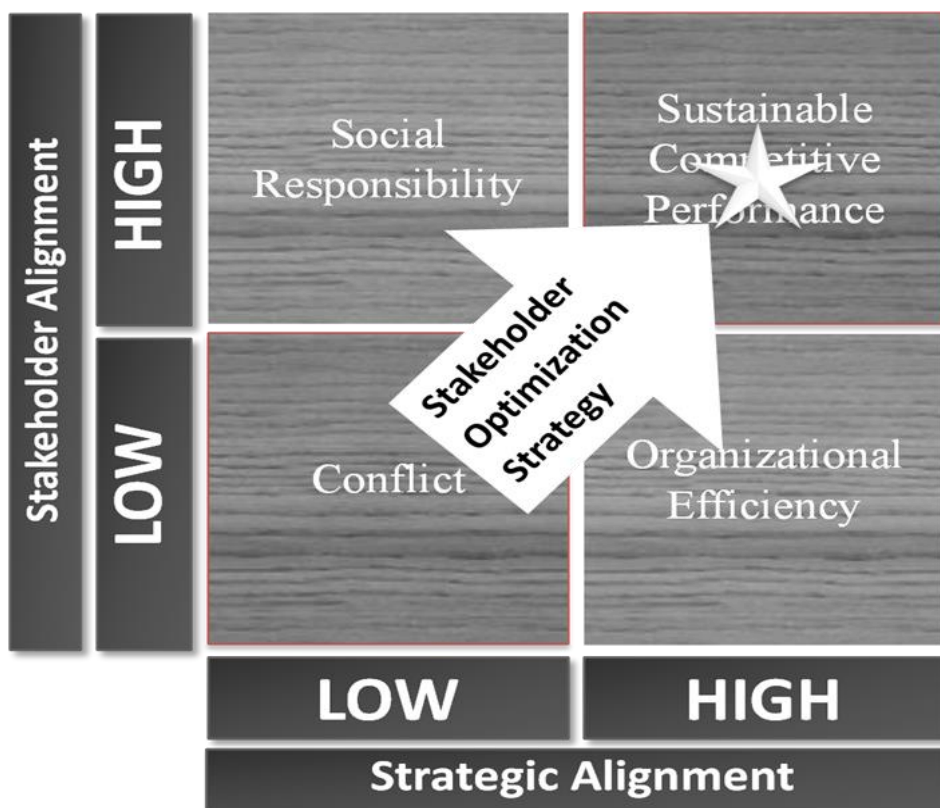
significant factors for measuring NPO performance (Beaton, 2020; Maher et al., 2020; McDonald et al., 2015; Samad et al., 2017; Slappy, 2019; West & Ries, 2018), there is limited literature on strategies that NPO leaders use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. I conducted thematic analysis of existing literature, historical organizational data, member checked responses to semistructured interview questions, Baldrige Excellence Program assessment of the partner organization, and other data to answer the research question and explore the strategies some NPO executives use to build relationships with external stakeholders to achieve financial viability objectives effectively.

Through thematic analysis, I identified five key themes that were congruent with existing research on the importance of stakeholders to an organization's strategic objectives, the impact of strategic planning on leaders' ability to deliver on stated objectives, and performance management in NPOs. I evaluated the partner organization's Baldrige Excellence Program assessment results against the key themes using the Baldrige Excellence Program process and results scoring dimensions to determine alignment between the partner organization leaders' practices and processes, the identified themes, and existing body of knowledge. The evidence and result from the qualitative single case-study revealed that some NPO executives use strategic stakeholder optimization based on aligning the organization's activities, processes, and practices to achieve stakeholder driven organizational objectives, to build relationships with external stakeholders to achieve their organization's financial viability objectives effectively

(Figure 6). Recommendations to improve performance include integrating stakeholder accountability and satisfaction metrics in the strategic planning process for stakeholder optimization.

Figure 6

Strategic Stakeholder Optimization



Application to Professional Practice

In NPOs, leaders continue to pursue innovative ways to serve stakeholders in an increasingly competitive business environment. With increased competition for scarce resources, social and commercial enterprises must compete for resources to serve their key stakeholders. Organizational leaders face issues that affect the sustainability of their organization including maintaining their organizations' financial viability seeking more effective and efficient strategies to improve their organizations' financial viability (Samad et al., 2017). A business leader's ability to understand, build, and manage close relationships with the organization's stakeholders affects the organization's competitiveness and sustainability (Banks et al., 2016; Harrison et al., 2019).

The study findings might contribute to professional practice by presenting practices, processes, and strategies that NPO executives use, key themes identified from existing theory, literature, semistructured interviews, and the Baldrige Excellence Program assessment, and extending the key themes, findings, and results to professional practice to provide NPO leaders with strategies that might help them manage stakeholder relationships for competitive performance. NPO leaders may apply strategic stakeholder optimization to align the organization's activities, processes, and practices to achieve stakeholder driven organizational objectives, build relationships with external stakeholders, meet stakeholder needs, mitigate the effect of key external stakeholder displeasure on corporate sustainability, and achieve their organization's financial viability objectives effectively. The study findings and results, extending theory to research the business problem, may be relevant not only to the partner NPO but also for nonprofit and

for-profit organizations throughout the world to improve their organizations' financial viability.

Implications for Social Change

Nonprofit organizations are neither public nor private sector entities but exist to satisfy the needs of the society that public or private entities cannot or do not want to satisfy. Strengthening communities by building social capital, providing representation for the disenfranchised, and employment, NPOs are not in business to make money but to serve their stakeholders using revenue from private donations or federal awards (Samad et al., 2017; Sprague, 2019). The study explored the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The implications of this study for positive social change include the potential to promote a better relationship between NPOs and society stakeholders, leading leaders of NPOs to obtain knowledge to serve society stakeholder needs in ways not possible by the public or private sector. Gaining such an understanding might aid NPO leaders to manage and meet the needs of society stakeholders more effectively, mitigate the effect of society stakeholder displeasure on competitive performance, and enhance organization financial viability. By increasing NPOs' ability to meet society stakeholders' needs, NPOs can better support the society.

CNPO's vision is to empower all children to have education, leadership skills, and abilities to succeed, and its mission is to strengthen and enhance local community assets for children, youth, and families related to health, education, recreation, and spiritual development in the Mississippi delta. Contributing positive social change is integral to

NPOs and central to CNPO's vision and mission. Deeply influenced by historical events in the Mississippi Delta that exposed the extreme differences, disparity, and divergence in living conditions across neighborhoods, recent challenges with food insecurity and child poverty, and current threats such as the COVID-19 pandemic, CNPO's leaders aim to contribute positive social change by identifying the issues, setting social and organizational objectives, and organizing resources to pursue social and organizational objectives. The study may contribute positive social change by sharing practices that CNPO's leaders use to identify social, economic, and food insecurity issues that society stakeholders encounter, understand stakeholder needs and desires, integrate stakeholder needs and desires into strategic planning and performance management, develop plans and practices to deliver programs and services that ameliorate child food insecurity and poverty.

Recommendations for Action

The purpose of the qualitative single case study was to explore the strategies that some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The study findings and results included five key themes, (a) stakeholder identification, (b) stakeholder needs and strategic performance targets, (c) stakeholder and strategic planning, (d) strategic stakeholder relationship building, and (e) strategic stakeholder communication that reveal a strategic approach to relationships with stakeholders, the Baldrige Excellence Program assessment results, process strengths, process opportunities, result strengths, and results opportunities. The findings and results provide

recommendations and contributions that address the purpose of the study and answer the research question, while still identifying areas of strength and opportunities for improvement in practice.

Evaluating the study findings and results, the key themes, Baldrige performance excellent assessment results, scoring dimensions, strengths, and opportunities, I recommend that NPO executives follow a strategic stakeholder organization approach to relationships with external stakeholders as the key themes support. Leaders of NPOs who pursue sustainability, financial viability, and other organizational competitive performance objectives may use stakeholder optimization practices; identifying stakeholders, aligning goals and objectives with stakeholder needs and desires, organizing resources to pursue mutually beneficial objectives, and executing strategy with stakeholder alignment, to achieve organizational objectives. I recommend that leaders adopt and apply the strengths from the Baldrige Excellence Program assessment scoring. Using a strategic planning process to scan the environment, identify stakeholders, mutually beneficial objectives, resources, products, services, practices, and processes that satisfy stakeholder needs and desires, and executing stakeholder optimized strategies with processes and practices that are consistent with a strategic stakeholder organization approach to stakeholder relationships, NPO leaders may forge an alignment between the external environment, stakeholders, stakeholder and organizational objectives, competitive performance, practices and processes, and the results the NPO leaders identify as desirable. Leaders of NPOs may also benefit from processes and practices that take advantage of opportunities in the Baldrige performance excellence

assessment scoring dimensions. I recommend that NPO leaders consistently communicate objectives, processes, resources, best practices, and results across the various stakeholder groups to build organizational culture and reinforce stakeholder relationships for competitive performance.

Recommendations for Further Research

The purpose of this qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The partner organization was an NPO in Mississippi, United States, and the research participants were a purposeful sample of three senior executives of the partner NPO with 3 years' experience or more using strategies to build relationships with external stakeholders to achieve the organization's financial viability objectives effectively. I collected data from existing academic and professional literature, organizational documents, semistructured interviews with the study participants, and from the Baldrige Performance Excellence assessment of the partner organization. Finally, I analyzed the data using thematic analysis and identified themes, results, and findings that were relevant to the bounded case, an NPO in Mississippi.

The choice of research method, design, sample, participants, and analysis were based on assumptions that they were appropriate for answering the research question. The results and findings were relevant to the research questions, method, design, and data collection and analysis technique. Further research using quantitative data, research methods, design, data collection and analysis techniques may allow empirical assessment

of correlation between financial viability and stakeholder relationship efficiency. An extension of the research to for-profit organizations, other industry sectors, or NPOs in other jurisdictions may also allow broader richer understanding of the results and findings.

Reflections

In the Walden DBA doctoral consulting capstone qualitative single case study, I applied theory to professional practice to explore what strategies some NPO executives use to build relationships with their external stakeholders to achieve their organization's financial viability objectives effectively. I worked with the partner organization, CNPO, an NPO operating in the Mississippi Delta of the United States, as a business consultant to the leaders of CNPO, using the Baldrige Excellence Program, a systems-based framework, to evaluate the effectiveness and outcomes of CNPO processes and practices, develop and implement strategic interventions and actionable feedback to help CNPO leaders deliver competitive performance, bringing doctoral scholarship to business practice. The purpose of the Walden consulting doctoral study capstone was to provide DBA scholar-consultants experience in applying consulting and coaching principles and practices to help the client organization improve key work processes, overcome strategic challenges, increase overall performance, and bring about positive social change.

Although I have no prior experience working with CNPO, other NPOs, or the nonprofit sector, my experience working in stakeholder management roles at various levels across diverse industry sectors presented me with some exposure to the research topic, provided an understanding of the challenges, difficulties, and methods associated

with managing key stakeholders, helped me identify the research topic, area, and problem, and therefore represented a possibility of epistemological, social, or occupational biases. I identified and acknowledged the possible biases from my familiarity with the subject, cultural encapsulation, ethical conflicts, challenges in the relationship between the researcher and the participants, and difficulties in the methodological considerations that may affect my research. I captured these possible biases in a reflexive journal and used the reflexive journal to approach the research with reflective and interpretive thinking to improve my awareness of my political and cultural perspectives while still engaging in self-questioning and self-understanding.

The Walden doctoral consulting capstone research allowed me to apply my learning and prior experience, the Walden DBA consulting capstone doctoral study rubric and research handbook, Walden consulting capstone manual, institutional review board requirements, existing scholarly and practice literature, and the Baldrige Excellence Program, to the real-world challenges of the partner organization, CNPO. The experience realigned my preconceived ideas about business research, scholarly endeavor, and the practice of stakeholder relationship management for strategic competitive performance. Through the rigorous Walden DBA doctoral consulting capstone study, I learned that doctoral scholar-consultants provide value to client organizations by conducting scholarly research, applying scholarship to real-life problems, following systematic processes and practices to evaluate the client organization's processes and practices, and providing feedback and recommendations to the leaders of the client organization to deliver competitive performance.

Conclusion

Competitive performance is a key deliverable for leaders of for-profit and nonprofit organizations. Performance—results measured against stated objectives—and competition—the ability to access resources to exploit opportunities effectively and deliver superior results—are critical for leaders' consistently delivering an organization's goals and objectives. Performance management in NPOs measures the ability of NPO leaders to find increasingly innovative ways to ensure the longevity of the organization and to exploit the environment in the acquisition of scarce and valued resources to serve their stakeholders and accomplish the organization's mission (Boateng et al., 2016; de Langen, 2018; Levine & Zahradnik, 2012; Slappy, 2019).

Change over the last decade in the global economy, political focus, and demand for services that NPOs provide, and recent healthcare threats and challenges such as the Ebola virus epidemic and the COVID-19 pandemic that also affect the delivery of NPO services and programs have precipitated a heightened competitive environment for resources, funding, and opportunities for both for-profit and nonprofit organizations. A business leader's ability to understand, build, and manage close relationships with the organization's stakeholders affects the organization's competitiveness and sustainability (Banks et al., 2016; Harrison et al., 2019). Business leaders have had to build competence in the management of relationships with their organization's key stakeholders to affect the organization's competitiveness and sustainability positively.

In Samad et al. (2017), stakeholder relations contributed to financial viability in 48% of the NPOs surveyed to determine organizational sustainability. The purpose of this

qualitative single case study was to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. The findings, results, and recommendations from the qualitative single case study, literature review of existing academic and professional literature, Baldrige Excellence Program assessment, and thematic analysis of research data I collected, revealed that NPO leaders who employ stakeholder relationship management strategies to manage relationships with their organization's external stakeholders, achieve the organization's financial viability objectives effectively.

References

- Abdalla, M. M., Oliveira, L. G. L., Azevedo, C. E. F., & Gonzalez, R. K. (2018). Quality in qualitative organizational research: Types of triangulations as a methodological alternative. *Administração: Ensino e Pesquisa*, *19*(1), 66–98.
<https://doi.org/10.13058/raep.2018.v19n1.578>
- Abraham, A. (2004). *A model of financial performance analysis adapted for nonprofit organisations*. AFAANZ 2004 Conference Proceedings, Alice Springs, Australia. <http://ro.uow.edu.au/commpapers/302>
- Álvarez-González, L. I., García-Rodríguez, N., Rey-García, M., & Sanzo-Perez, M. J. (2017). Business-nonprofit partnerships as a driver of internal marketing in nonprofit organizations. Consequences for nonprofit performance and moderators. *BRQ Business Research Quarterly*, *20*(2), 112–123.
<https://doi.org/10.1016/j.brq.2017.01.001>
- Anggraeni, M., Gupta, J., & Verrest, H. J. L. M. (2019). Cost and value of stakeholders participation: A systematic literature review. *Environmental Science and Policy*, *101*, 364–373. <https://doi.org/10.1016/j.envsci.2019.07.012>
- Ansari, S., Panhwar, A. H., & Mahesar, G. A. (2016). Mixed methods research: Ontological, epistemological, and methodological underpinnings. *ARIEL-An International Research Journal of English Language and Literature*, *27*, 133–141.
- Arik, M., Clark, L. A., & Raffo, D. M. (2016). Strategic responses of nonprofit organizations to the economic crisis: Examining through the lenses of resource dependency and resourced-based view theories. *Academy of Strategic*

Management Journal, 15(1), 48–70.

Atchan, M., Davis, D., & Foureur, M. (2016). A methodological review of qualitative case study methodology in midwifery research. *Journal of Advanced Nursing*, 72(10), 2259–2271. <https://doi.org/10.1111/jan.12946>

Nursing, 72(10), 2259–2271. <https://doi.org/10.1111/jan.12946>

Baker, J. D. (2016). The purpose, process, and methods of writing a literature review.

Association of Operating Room Nurses Journal, 103(3), 265–269.

<https://doi.org/10.1016/j.aorn.2016.01.016>

Baldrige Performance Excellence Program. (2021). *2021–2022 Framework: Leadership and Management Practices for High Performance*. U.S. Department of

Commerce, National Institute of Standards and Technology.

<https://www.nist.gov/baldrige/publications/baldrige-excellence-framework>

Banks, M. A., Vera, D., Pathak, S., & Ballard, K. (2016). Stakeholder management as a source of competitive advantage. *Organizational Dynamics*, 45(1), 18–27.

<https://doi.org/10.1016/j.orgdyn.2015.12.003>

Bansal, P., Smith, W. K., & Vaara, E. (2018). New ways of seeing through qualitative research. *Academy of Management Journal*, 61(4), 1189–1195.

<https://doi.org/10.5465/amj.2018.4004>

Beaton, E. (2020). *Ohio nonprofit COVID-19 survey: A report of the results*. The Ohio

Attorney General's Office and Philanthropy

Ohio. <https://doi.org/10.2139/ssrn.3658394>

Besharov, M., Smith, W. K., & Tushman, M. L. (2019). How companies can balance

social impact and financial goals. *Harvard Business Review Digital Articles*, 2–5.

- Birt, L., Scott, S., Cavers, D., Campbell, C., & Walter, F. (2016). Member checking: A tool to enhance trustworthiness or merely a nod to validation. *Qualitative Health Research, 26*(13), 1802–1811. <https://doi.org/10.1177/1049732316654870>
- Bloch, R. I., Harris, E. E., & Peterson, A. N. (2020). Interlocking boards in nonprofit organizations. *Accounting Horizons, 34*(2), 1–17. <https://doi.org/10.2308/horizons-16-104>
- Block, S. R. (2004). *Why nonprofits fail: Overcoming founder's syndrome, fundphobia and other obstacles to success*. John Wiley & Sons.
- Boateng, A., Akamavi, R. K., & Ndor, G. (2016). Measuring performance of nonprofit organisations: Evidence from large charities. *Business Ethics: A European Review, 25*(1), 59–74. <https://doi.org/10.1111/beer.12108>
- Boyd, J. A. (2020). *Strategies small business leaders use to improve employee engagement*. ScholarWorks. <https://scholarworks.waldenu.edu/dissertations/9061>
- Bryson, J. M. (2018). *Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement*. John Wiley & Sons.
- Buchholz, R. A., & Rosenthal, S. B. (2005). Toward a contemporary conceptual framework for stakeholder theory. *Journal of Business Ethics, 58*(1–3), 137–148. <https://doi.org/10.1007/s10551-005-1393-8>
- Castillo, E. A. (2016). Beyond the balance sheet. *Journal of Nonprofit Education & Leadership, 6*(3), 287–303. <https://doi.org/10.18666/JNEL-2016-V6-I3-7586>
- Ceptureanu, S.-I., Ceptureanu, E.-G., Orzan, M. C., & Marin, I. (2017). Toward a Romanian NPOs sustainability model: Determinants of sustainability.

Sustainability, 9(6), 966. <https://doi.org/10.3390/su9060966>

- Chen, J., Liang, L., & Yao, D.-Q. (2017). Pre-positioning of relief inventories for non-profit organizations: A newsvendor approach. *Annals of Operations Research*, 259(1/2), 35–63. <https://doi.org/10.1007/s10479-017-2521-4>
- Clark, K. R., & Vealé, B. L. (2018). Strategies to enhance data collection and analysis in qualitative research. *Radiologic Technology*, 89(5), 482CT–485CT.
- Clement, D. (2019). How the State shaped the nonprofit sector: Public funding in British Columbia. *Canadian Review of Sociology*, 56(3), 299–328.
<https://doi.org/10.1111/cars.12251>
- Cole, R., Johan, S., & Schweizer, D. (2021). Corporate failures: Declines, collapses, and scandals. *Journal of Corporate Finance*, 67, Article 101872.
<https://doi.org/10.1016/j.jcorpfin.2020.101872>
- Conaty, F., & Robbins, G. (2018). A stakeholder salience perspective on performance and management control systems in nonprofit organisations. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2018.07.001>
- Costa, E., & Goulart da Silva, G. (2019). Nonprofit accountability: The viewpoint of the primary stakeholders. *Financial Accountability & Management*, 35(1), 37–54.
<https://doi.org/10.1111/faam.12181>
- Cypress, B. S. (2017). Rigor or reliability and validity in qualitative research: Perspectives, strategies, reconceptualization, and recommendations. *Dimensions of Critical Care Nursing*, 36(4), 253–263.
<https://doi.org/10.1097/DCC.0000000000000253>

- Dan, M., & Crişan, E. (2018). Performance management tools used in NPOs: A literature review. *Managerial Challenges of the Contemporary Society*, 11(2), 5–9.
<https://econ.ubbcluj.ro/jmccs/index.php>
- Dawson, E., Hartwig, M., Brimbal, L., & Denisenkov, P. (2017). A room with a view: Setting influences information disclosure in investigative interviews. *Law and human behavior*, 41(4), 333–343. <https://doi.org/10.1037/lhb0000244>
- de Langen, F. (2018). Sustainability of open education through collaboration. *International Review of Research in Open and Distributed Learning*, 19(5).
<https://doi.org/10.19173/irrodl.v19i5.3548>
- Dempsey, L., Dowling, M., Larkin, P., & Murphy, K. (2016). Sensitive interviewing in qualitative research. *Research in Nursing & Health*, 39(6), 480–490.
<https://doi.org/10.1002/nur.21743>
- Denzin, N. K. (2017). Critical qualitative inquiry. *Qualitative Inquiry*, 23(1), 8–16.
<https://doi.org/10.1177/1077800416681864>
- do Adro, F. J. N., & Leitão, J. C. C. (2020). Leadership and organizational innovation in the third sector: A systematic literature review. *International Journal of Innovation Studies*, 4(2), 51–67. <https://doi.org/10.1016/j.ijis.2020.04.001>
- Dobrai, K., & Farkas, F. (2016). Nonprofit organizations from the perspective of organizational development and their influence on professionalization. *Our Economy (Nase Gospodarstvo)*, 62(2), 25–32. <https://doi.org/10.1515/ngoe-2016-0009>
- Dodd, E. M., Jr. (1932). For whom are corporate managers trustees? *Harvard Law*

Review, 45(7), 1145–1163. <https://doi.org/10.2307/1331697>

- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, 20(1), 65–91. <https://doi.org/10.5465/AMR.1995.9503271992>
- Drake, M. (2020). *The commercial charity: How business thinking can help non-profits grow impact and income*. Kogan Page Publishers.
- Dyer, J. H., Godfrey, P., Jensen, R., & Bryce, D. (2016). *Strategic management: Concepts and tools for creating real-world strategy*. John Wiley & Sons.
- Elson, C. M., & Goossen, N. J. (2017). E. Merrick Dodd and the rise and fall of corporate stakeholder theory. *Business Lawyer*, 72(3), 735–754.
- Epstein, M. J., & Buhovac, A. R. (2014). *Making sustainability work: Best practices in managing and measuring corporate social, environmental, and economic impacts* (2nd ed.). Berrett-Koehler Publishers. <https://doi.org/10.4324/9781351276443>
- Epstein, M. J., Buhovac, A. R., & Yuthas, K. (2015). Managing social, environmental and financial performance simultaneously. *Long Range Planning*, 48(1), 35–45. <https://doi.org/10.1016/j.lrp.2012.11.001>
- Erlingsson, C., & Brysiewicz, P. (2013). Orientation among multiple truths: An introduction to qualitative research. *African Journal of Emergency Medicine*, 3(2), 92–99. <https://doi.org/10.1016/j.afjem.2012.04.005>
- Faulk, L., & Stewart, M. J. (2017). As you sow, so shall you reap? *Nonprofit Management & Leadership*, 27(3), 317–334. <https://doi.org/10.1002/nml.21247>
- Fernandes, C. R., & da Silva, A. B. (2015). Integration of strategy and leadership: An

introduction. *Revista Ibero-Americana de Estratégia*, 14, 63–77.

<https://doi.org/10.5585/riae.v14i4.2215>

Firestone, W. A. (1987). Meaning in method: The rhetoric of quantitative and qualitative research. *Educational Researcher*, 16(7), 16–21.

<https://doi.org/10.3102/0013189X016007016>

Fisher, M. J., & Bloomfield, J. (2019). Understanding the research process. *Journal of the Australasian Rehabilitation Nurses' Association (JARNA)*, 22(1), 22–27.

<https://doi.org/10.33235/jarna.22.1.22-27>

FitzPatrick, B. (2019). Validity in qualitative health education research. *Currents in Pharmacy Teaching and Learning*, 11(2), 211–217.

<https://doi.org/10.1016/j.cptl.2018.11.014>

Fontes-Filho, J. R., & Bronstein, M. M. (2016). Governance solutions in listed companies and not-for-profit organizations. *Annals of Public & Cooperative Economics*, 87,

391–410. <https://doi.org/10.1111/apce.12136>

Frady, M. S. (2009). Why Nonprofits Fail. *Liberty Business*, 58.

Freeborough, R., & Patterson, K. (2016). Exploring the effect of transformational leadership on nonprofit leader engagement. *Servant Leadership: Theory &*

Practice, 2, 49–70. <https://doi.org/10.1177/0961000618792387>

Freeman, E. R. (1984). *Strategic management: A stakeholder approach*: Pitman.

Freeman, R. E., & Dmytriiev, S. (2017). Corporate social responsibility and stakeholder theory: Learning from each other. *Symphonya: Emerging Issues in*

Management, 1, 7–15. <https://doi.org/10.4468/2017.1.02freeman.dmytriiev>

- Fuertes, G., Alfaro, M., Vargas, M., Gutierrez, S., Ternero, R., & Sabattin, J. (2020). Conceptual framework for the strategic management: A literature review—Descriptive. *Journal of Engineering*, 2020, Article ID 6253013.
<https://doi.org/10.1155/2020/6253013>
- Fusch, P., Fusch, G. E., & Ness, L. R. (2018). Denzin's paradigm shift: Revisiting triangulation in qualitative research. *Journal of Social Change*, 10(1), 19–32.
<https://doi.org/10.5590/JOSC.2018.10.1.02>
- Fusch, P. I., & Ness, L. R. (2015). Are we there yet? Data saturation in qualitative research. *The Qualitative Report*, 20(9), 1408–1416.
<https://nsuworks.nova.edu/tqr/vol20/iss9/3>
- Gamble, E. N., & Beer, H. A. (2017). Spiritually informed not-for-profit performance measurement. *Journal of Business Ethics*, 141, 451–468.
<https://doi.org/10.1007/s10551-015-2682-5>
- Gaya, H. J., & Smith, E. E. (2016). Developing a qualitative single case study in the strategic management realm: An appropriate research design. *International Journal of Business Management and Economic Research*, 7(2), 529–538.
- Gianfelici, C., Casadei, A., & Cembali, F. (2018). The relevance of nationality and industry for stakeholder salience: An investigation through integrated reports. *Journal of Business Ethics*, 150(2), 541–558.
<https://doi.org/10.1007/s10551-016-3194-7>
- Gordon, A., & Yukl, G. (2004). The future of leadership research: Challenges and opportunities. *German Journal of Human Resource Management*, 18(3), 359–365.

<https://www.econstor.eu/bitstream/10419/105225/1/784962588.pdf>

Greenwood, M. (2016). Approving or improving research ethics in management journals. *Journal of Business Ethics*, 137(3), 507–520.

<https://doi.org/10.1007/s10551-015-2564-x>

Groeneveld, S., Tummers, L., Bronkhorst, B., Ashikali, T., & Van Thiel, S. (2015). Quantitative methods in public administration: Their use and development through time. *International Public Management Journal*, 18(1), 61–86.

<https://doi.org/10.1080/10967494.2014.972484>

Gustafsson, J. (2017). Single case studies vs. multiple case studies: A comparative study. Academy of Business, Engineering and Science, Halmstad University, Halmstad, Sweden.

Hadi, M. A., & Closs, S. J. (2016). Ensuring rigour and trustworthiness of qualitative research in clinical pharmacy. *International Journal of Clinical Pharmacy*, 38(3), 641–646. <https://doi.org/10.1007/s11096-015-0237-6>

Harrison, J. S., Felps, W., & Jones, T. M. (2019). Instrumental stakeholder theory makes ethically based relationship building palatable to managers focused on the bottom line. *Academy of Management Review*, 44(3), 698–700.

<https://doi.org/10.5465/amr.2018.0442>

Haupt, B., & Azevedo, L. (2021). Crisis communication planning and nonprofit organizations. *Disaster Prevention and Management: An International Journal*, 30(2), 163–178. <https://doi.org/10.1108/DPM-06-2020-0197>

Hennink, M. M., Kaiser, B. N., & Marconi, V. C. (2017). Code saturation versus meaning

saturation: How many interviews are enough? *Qualitative Health Research*, 27(4), 591–608. <https://doi.org/10.1177/1049732316665344>

Hillen, J., & Nevins, M. (2019). Managing and influencing your most important stakeholders. *Leader to Leader*, 2019(91), 37–43.
<https://doi.org/10.1002/ltl.20406>

Hossfeld, L. H., & Rico Mendez, G. (2018). Looking for food: Food access, food insecurity, and the food environment in rural Mississippi. *Family & Community Health*, 41 S2, Food Insecurity and Obesity, S7–S14.
<https://doi.org/10.1097/FCH.0000000000000182>

How, S.-M., Lee, C. G., & Brown, D. M. (2019). Shareholder theory versus stakeholder theory in explaining financial soundness. *International Advances in Economic Research*, 25(1), 133–135. <https://doi.org/10.1007/s11294-019-09722-x>

Hunt, L., Nooriafshar, M., & Krishnamurtia, C. (2015). Measuring deficiencies in nonprofit management. *European Proceedings of Social and Behavioural Sciences*, 2, 15–27. <http://doi.org/10.15405/epsbs.2015.01.4>

Iacono, V. L., Symonds, P., & Brown, D. H. (2016). Skype as a tool for qualitative research interviews. *Sociological Research Online*, 21(2), 1–12.
<https://doi.org/10.5153/sro.3952>

Jaskyte, K. (2018). Board attributes and processes, board effectiveness, and organizational innovation: Evidence from nonprofit organizations. *Voluntas: International Journal of Voluntary & Nonprofit Organizations*, 29(5), 1098–1111.
<https://doi.org/10.1007/s11266-017-9945-y>

- Jenner, B. M., & Myers, K. C. (2019). Intimacy, rapport, and exceptional disclosure: A comparison of in-person and mediated interview contexts. *International Journal of Social Research Methodology*, 22(2), 165–177.
<https://doi.org/10.1080/13645579.2018.1512694>
- Jones, T. M., Harrison, J. S., & Felps, W. (2018). How applying instrumental stakeholder theory can provide sustainable competitive advantage. *Academy of Management Review*, 43(3), 371–391. <https://doi.org/10.5465/amr.2016.0111>
- Karagiozis, N. (2018). The complexities of the researcher's role in qualitative research: The power of reflexivity. *International Journal of Interdisciplinary Educational Studies*, 13(1), 19–31. <https://doi.org/10.18848/2327-011X/CGP/v13i01/19-31>
- Kasim, T., Haračić, M., & Haračić, M. (2018). The improvement of business efficiency through business process management. *Economic Review: Journal of Economics & Business / Ekonomska Revija: Casopis Za Ekonomiju i Biznis*, 16(1), 31–43.
- Kenny, G. (2005). Stakeholder-focused metrics: A straightforward approach to choosing KPIs. *Business Performance Management*, 3(2), 27–29.
- Kleinsasser, A. M. (2000). Researchers, reflexivity, and good data: Writing to unlearn. *Theory into Practice*, 39(3), 155–162.
https://doi.org/10.1207/s15430421tip3903_6
- Kotter, J. P. (1990). What leaders really do. *Harvard Business Review*, 68(3), 103.
- Kozleski, E. B. (2017). The uses of qualitative research: Powerful methods to inform evidence-based practice in education. *Research and Practice for Persons with Severe Disabilities*, 42(1), 19–32. <https://doi.org/10.1177/1540796916683710>

- Krause, R., Wu, Z., Bruton, G. D., & Carter, S. M. (2019). The Coercive isomorphism ripple effect: An investigation of nonprofit interlocks on corporate boards. *Academy of Management Journal*, 62(1), 283–308.
<https://doi.org/10.5465/amj.2017.0064>
- Lachmann, M., Trapp, I., & Trapp, R. (2017). Diversity and validity in positivist management accounting research—A longitudinal perspective over four decades. *Management Accounting Research*, 34, 42–58.
<https://doi.org/10.1016/j.mar.2016.07.002>
- Lee, S., Bolton, L. E., & Winterich, K. P. (2017). To profit or not to profit? The role of greed perceptions in consumer support for social ventures. *Journal of Consumer Research*, 44(4), 853–876. <https://doi.org/10.1093/jcr/ucx071>
- Leedy, P. D., Ormrod, J. E., & Johnson, L. R. (2019). *Practical Research: Planning and Design*. Pearson.
- Leigh, J. (2013). A tale of the unexpected: Managing an insider dilemma by adopting the role of outsider in another setting. *Qualitative Research*, 14(4), 428–441.
<https://doi.org/10.1177/1468794113481794>
- Leung, L. (2015). Validity, reliability, and generalizability in qualitative research. *Journal of Family Medicine & Primary Care*, 4(3), 324–327.
<https://doi.org/10.4103/2249-4863.161306>
- Levine, H., & Zahradnik, A. (2012). Online media, market orientation, and financial performance in nonprofits. *Journal of Nonprofit & Public Sector Marketing*, 24(1), 26–42. <https://doi.org/10.1080/10495142.2012.652908>

- Litrico, J. B., & Besharov, M. L. (2019). Unpacking variation in hybrid organizational forms: Changing models of social enterprise among nonprofits, 2000–2013. *Journal of Business Ethics*, *159*(2), 343–360.
- Lowe, A., Norris, A. C., Farris, J. A., & Babbage, D. R. (2018). Quantifying thematic saturation in qualitative data analysis. *Field Methods*, *30*, 191–207.
<https://doi.org/10.1177/1525822X17749386>
- Lu, J., Lin, W., & Wang, Q. (2019). Does a more diversified revenue structure lead to greater financial capacity and less vulnerability in nonprofit organizations? A bibliometric and meta-analysis. *Voluntas: International Journal of Voluntary & Nonprofit Organizations*, *30*(3), 593–609. <https://doi.org/10.1007/s11266-019-00093-9>
- Lu, J., Shon, J., & Zhang, P. (2019). How do nonprofits fail? The financial causes of organizational dissolution. *EasyChair Preprint*, *1116*.
- Lurtz, K., & Kreutzer, K. (2017). Entrepreneurial orientation and social venture creation in nonprofit organizations: The pivotal role of social risk taking and collaboration. *Nonprofit and Voluntary Sector Quarterly*, *46*, 92–115.
<https://doi.org/10.1177/0899764016654221>
- Maher, C. S., Hoang, T., & Hindery, A. (2020). Fiscal responses to COVID-19: Evidence from local governments and nonprofits. *Public Administration Review*, *4*, 644–650. <https://doi.org/10.1111/puar.13238>
- Marchetti, A. M. (2020). *Small nonprofit fraud: Risk mitigation strategies* [Doctoral study, Walden University]. ScholarWorks.

<https://scholarworks.waldenu.edu/dissertations/9183/>

- Marshall, C., & Rossman, G. B. (2016). *Designing qualitative research* (6th ed.). Sage publications.
- Martin, E., Nolte, I., & Vitolo, E. (2016). The four Cs of disaster partnering: Communication, cooperation, coordination and collaboration. *Disasters*, 40(4), 621–643. <https://doi.org/10.1111/disa.12173>
- Maurer, L. L. (2016). Board member perceptions of small nonprofit organization effectiveness. *Journal of Social, Behavioral & Health Sciences*, 10(1), 18–30. <https://doi.org/10.5590/JSBHS.2016.10.1.03>
- Mbachu, J., & Frei, M. (2011). Diagnosing the strategic health of an organization from SWOT analysis results: Case study of the Australasian cost management profession. *Construction Management & Economics*, 29(3), 287–303. <https://doi.org/10.1080/01446193.2010.547865>
- Mbat, D. O., & Eyo, E. I. (2013). Corporate failure: Causes and remedies. *Business and Management Research*, 2(4), 19–24. <https://doi.org/10.5430/bmr.v2n4p19>
- McDonald, R. E., Weerawardena, J., Madhavaram, S., & Sullivan Mort, G. (2015). From "virtuous" to "pragmatic" pursuit of social mission. *Management Research Review*, 38(9), 970–991. <https://doi.org/10.1108/MRR-11-2013-0262>
- McKinley, W., Latham, S., & Braun, M. (2014). Organizational decline and innovation: Turnarounds and downward spirals. *Academy of Management Review*, 39(1), 88–110. <https://doi.org/10.5465/amr.2011.0356>
- Menezes, P. H. B., Martins, H. C., & Oliveira, R. R. (2018). The excellence Baldrige

criteria in the effectiveness of higher education institutions

Management. *Brazilian Business Review (Portuguese Edition)*, 15(1), 47–67.

<https://doi.org/10.15728/bbr.2018.15.1.4>

Merriam, S., & Tisdell, E. (2016). *Qualitative research: A guide to design and implementation* (4th ed.). John Wiley & Sons.

Miles, S. (2017). Stakeholder Theory classification: A theoretical and empirical evaluation of definitions. *Journal of Business Ethics*, 142(3), 437–459.

<https://doi.org/10.1007/s10551-015-2741-y>

Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*, 22(4), 853–886.

<https://doi.org/10.5465/AMR.1997.9711022105>

Mohajan, H. K. (2018). Qualitative research methodology in social sciences and related subjects. *Journal of Economic Development, Environment & People*, 7(1), 23–48.

<https://doi.org/10.26458/jedep.v7i1.571>

Mohammed, K. N. (2017). *Continuous improvement strategies for nonprofit organizations*. ScholarWorks.

Mohn, E. (2020). French and Raven's bases of power. *Salem Press Encyclopedia*.

Moldovan, O., & Macarie, F. C. (2014). How to change the informal side? A comparative analysis of organizational culture transformation models. *Managerial Challenges of the Contemporary Society*, 7(2), 40–45. <https://econ.ubbcluj.ro/jmccs/index.php>

Moon, J., & Shugan, S. M. (2020). Nonprofit versus for-profit health care competition:

- How service mix makes nonprofit hospitals more profitable. *Journal of Marketing Research (JMR)*, 57(2), 193–210. <https://doi.org/10.1177/0022243719901169>
- Morse, J. M. (2015). Critical analysis of strategies for determining rigor in qualitative inquiry. *Qualitative Health Research*, 25(9), 1212–1222. <https://doi.org/10.1177/1049732315588501>
- Moser, A., & Korstjens, I. (2018). Series: Practical guidance to qualitative research. Part 3: Sampling, data collection and analysis. *The European Journal of General Practice*, 24(1), 9–18. <https://doi.org/10.1080/13814788.2017.1375091>
- Moura, L. F., Pinheiro de Lima, E., Deschamps, F., Van Aken, E., Gouvea da Costa, S. E., Treinta, F. T., & Cestari, J. M. A. P. (2019). Designing performance measurement systems in nonprofit and public administration organizations. *International Journal of Productivity & Performance Management*, 68(8), 1373–1410. <https://doi.org/10.1108/IJPPM-06-2018-0236>
- Mullins, P. M. (2014). The commonplace journey methodology: Exploring outdoor recreation activities through theoretically-informed reflective practice. *Qualitative Research*, 14(5), 567–585. <https://doi.org/10.1177/1468794113495037>
- National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research. (1979). The Belmont report: Ethical principles and guidelines for the protection of human subjects of research. U.S. Department of Health and Human Services. <https://hhs.gov/ohrp/humansubjects/guidance/Belmont.html>
- Nocera, F., & Gardoni, P. (2019). A ground-up approach to estimate the likelihood of

- business interruption. *International Journal of Disaster Risk Reduction*, 41, Article 101314. <https://doi.org/10.1016/j.ijdrr.2019.101314>
- Northouse, P. G. (2016). *Leadership: Theory and practice* (7th ed.). Sage.
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International journal of qualitative methods*, 16(1), 1–13. <https://doi.org/10.1177/1609406917733847>
- Oates, J. (2015). Use of Skype in interviews: The impact of the medium in a study of mental health nurses. *Nurse researcher*, 22(4), 13–17. <http://doi.org/10.7748/nr.22.4.13.e1318>
- Oltmann, S. (2016, May). Qualitative interviews: A methodological discussion of the interviewer and respondent contexts. *Forum: Qualitative Social Research*, 17(2), Article 15. <http://doi.org/10.17169/fqs-17.2.2551>
- Osula, B., & Ng, E. C. (2014). Toward a collaborative, transformative model of non-profit leadership: Some conceptual building blocks. *Administrative Sciences*, 4(2), 87–104. <https://doi.org/10.3390/admsci4020087>
- Palinkas, L. A., Horwitz, S. M., Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. (2015). Purposeful sampling for qualitative data collection and analysis in mixed method implementation research. *Administration and policy in mental health and mental health services research*, 42(5), 533–544. <https://doi.org/10.1007/s10488-013-0528-y>
- Park, S., Kim, J., Park, J., & Lim, D. H. (2018). Work engagement in nonprofit organizations: A conceptual model. *Human Resource Development Review*, 17(1),

5–33. <https://doi.org/10.1177/1534484317750993>

Parmar, B. L., Freeman, R. E., Harrison, J. S., Wicks, A. C., Purnell, L., & De Colle, S.

(2010). Stakeholder theory: The state of the art. *Academy of Management*

Annals, 4(1), 403–445. <https://doi.org/10.5465/19416520.2010.495581>

Petitgand, C. (2018). Business tools in nonprofit organizations: A performative

story. *International Journal of Entrepreneurial Behavior & Research*, 24(3), 667–

682. <https://doi.org/10.1108/IJEBR-09-2016-0312>

Porter, M. E. (1980). *Competitive strategy: Techniques for analysing industries and competitors*. Free Press.

Porter, M. E. (2008). The five competitive forces that shape strategy. *Harvard Business*

Review, 86(1), 78–93. <https://hbr.org/2008/01/the-five-competitive-forces-that-shape-strategy>

Prentice, C. R. (2016). Understanding nonprofit financial health. *Nonprofit & Voluntary*

Sector Quarterly, 45(5), 888–909. <https://doi.org/10.1177/0899764015601243>

Pyrczak, F. (2016). *Writing empirical research reports: A basic guide for students of the social and behavioral sciences*. Routledge.

Radomska, J., & Kozyra, C. (2020). Awareness of strategy execution barriers in decision-making process: moderated mediation analysis. *Decision (0304-0941)*, 47(1), 61–

78. <https://doi.org/10.1007/s40622-020-00234-w>

Raps, A. (2005). Strategy implementation – an insurmountable obstacle? *Handbook of*

Business Strategy, 6(1), 141–146. <https://doi.org/10.1108/08944310510557152>

Ready, D. A. (2014). Is your company failing its leaders? *Business Strategy*

- Review*, 25(2), 78–81. <https://doi.org/10.1111/j.1467-8616.2014.01076.x>
- Rottkamp, D. M., & Bahazhevska, N. (2016). Financial sustainability of not-for-profits. *CPA Journal*, 86(4), 8–9. <https://www.cpajournal.com/>
- Samad, N. H. A., Arshad, R., Asat, S. H., & Kasim, N. (2017). Sustainability and accountability of social enterprise. *Management & Accounting Review*, 16(2), 181–202. <https://doi.org/10.24191/mar.v16i2.562>
- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2015). *Research methods for business students* (7th ed.). Pearson Education.
- Slappy, L. (2019). *Strategies for not-for-profit sustainability*. ScholarWorks.
- Sledge, D., & Thomas, H. F. (2019). From disaster response to community recovery: Nongovernmental entities, government, and public health. *American Journal of Public Health*, 109(3), 437–444. <https://doi.org/10.2105/AJPH.2018.304895>
- Smith, W. K. (2014). Dynamic decision making: A model of senior leaders managing strategic paradoxes. *Academy of Management Journal*, 57(6), 1592–1623. <https://doi.org/10.5465/amj.2011.0932>
- Sprague, C. (2019). Nonprofit accounting. *Salem Press Encyclopedia*.
- Stacy, R. N. (2019). Stakeholder theory. *Salem Press Encyclopedia*.
- Starr, M. A. (2014). Qualitative and mixed-methods research in economics: Surprising growth, promising future. *Journal of Economic Surveys*, 28(2), 238–264. <https://doi.org/10.1111/joes.12004>
- Steinert, Y., & Thomas, A. (2016). When I say . . . literature reviews. *Medical Education*, 50(4), 398–399. <https://doi.org/10.1111/medu.12998>

- Suykens, B., De Rynck, F., & Verschuere, B. (2019). Examining the influence of organizational characteristics on nonprofit commercialization. *Nonprofit Management & Leadership, 30*(2), 339–351. <https://doi.org/10.1002/nml.21384>
- Swank, J. M., & Lambie, G. W. (2016). Development of the research competencies scale. *Measurement & Evaluation in Counseling & Development, 49*(2), 91–108. <https://doi.org/10.1177/0748175615625749>
- Tawse, A., & Tabesh, P. (2021). Strategy implementation: A review and an introductory framework. *European Management Journal, 39*(1), 22–33. <https://doi.org/10.1016/j.emj.2020.09.005>
- United States Census Bureau [USCB]. (2021). American community survey: Poverty status in the past 12 months. Census table results. <https://data.census.gov/cedsci/table?q=child%20poverty&tid=ACSST5Y2019.S1701>
- United States Department of Agriculture [USDA]. (2018). Economic Research Service (ERS): Rural poverty and wellbeing. <https://www.ers.usda.gov/topics/rural-economy-population/rural-poverty-well-being/>
- Vaceková, G., Valentinov, V., & Nemeč, J. (2017). Rethinking nonprofit commercialization: The case of the Czech Republic. *Voluntas: International Journal of Voluntary & Nonprofit Organizations, 28*(5), 2103–2123. <https://doi.org/10.1007/s11266-016-9772-6>
- van der Linden, B., & Freeman, R. E. (2017). Profit and other values: Thick evaluation in decision making. *Business Ethics Quarterly, 27*(3), 353.

<https://doi.org/10.1017/beq.2017.1>

van Rijnsoever, F. J. (2017). (I Can't Get No) Saturation: A simulation and guidelines for sample sizes in qualitative research. *PLoS ONE*, *12*(7), 1–17.

<https://doi.org/10.1371/journal.pone.0181689>

Vargas, M. J. (2018). In defense of E. Merrick Dodd: Corporate social responsibility in modern corporate law and investment strategy. *Business Lawyer*, *73*(2), 337.

Veganzones, D., & Severin, E. (2021). Corporate failure prediction models in the twenty-first century: A review. *European Business Review*, *33*(2), 204–226.

<https://doi.org/10.1108/EBR-12-2018-0209>

von Schnurbein, G., & Fritz, T. M. (2017). Benefits and drivers of nonprofit revenue concentration. *Nonprofit and Voluntary Sector Quarterly*, *46*(5), 922–943.

<https://doi.org/10.1177/0899764017713876>

Walden University. (2019). *Doctoral study consulting capstone manual*. Available from <https://academicguides.waldenu.edu/research-center/program-documents/dba>

Walden University. (2020). *Doctoral study consulting capstone rubric and research handbook*. Available from <https://academicguides.waldenu.edu/research-center/program-documents/dba>

Weitzner, D., & Deutsch, Y. (2019). Why the time has come to retire instrumental stakeholder theory. *Academy of Management Review*, *44*(3), 694–698.

<https://doi.org/10.5465/amr.2018.0342>

West, A., & Ries, R. (2018). Top challenges facing not-for-profit CFOs today: Revisiting

the toughest challenges. *The CPA Journal*, 88(4), 15–17.

<https://www.cpajournal.com>

Wilburn, K. M., & Wilburn, H. R. (2016). Asking “What else?” to identify unintended negative consequences. *Business Horizons*, 59(2), 213–221.

<https://doi.org/10.1016/j.bushor.2015.11.006>

Willems, J., Boenigk, S., & Jegers, M. (2014). Seven trade-offs in measuring nonprofit performance and effectiveness. *Voluntas: International Journal of Voluntary & Nonprofit Organizations*, 25(6), 1648–1670. [https://doi.org/10.1007/s11266-014-](https://doi.org/10.1007/s11266-014-9446-1)

[9446-1](https://doi.org/10.1007/s11266-014-9446-1)

Winchester, C. L., & Salji, M. (2016). Writing a literature review. *Journal of Clinical Urology*, 9(5), 308–312. <https://doi.org/10.1177/2051415816650133>

Yates, J., & Leggett, T. (2016). Qualitative research: An introduction. *Radiologic Technology*, 88(2), 225–231.

Yin, R. K. (2016). *Qualitative research from start to finish* (2nd ed.). The Guilford Press.

Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). Sage publications.

Young, J. H. (2020). Financial viability: A descriptive study of African American banks' efficiency. *Review of Black Political Economy*, 47(2), 159–176.

<https://doi.org/10.1177/0034644619885342>

Zheng, Y., Wang, W., Liu, W., & Mingers, J. (2019). A performance management framework for the public sector: The balanced stakeholder model. *Journal of the Operational Research Society*, 70(4), 568–580.

<https://doi.org/10.1080/01605682.2018.1448247>

Zhu, H., Wang, P., & Bart, C. (2016). Board processes, board strategic involvement, and organizational performance in for-profit and non-profit organizations. *Journal of Business Ethics*, 136(2), 311–328. <https://doi.org/10.1007/s10551-014-2512-1>

Appendix A: Copy of Interview Protocol

Interview Protocol	
What you will do	What you will say
Introduce the interview and set the stage	<p>Hello Sir / Madam. I appreciate you taking the time to take part in this interview today. I am a Walden University Doctoral Scholar/Consultant conducting a consulting capstone qualitative single case to explore the strategies some NPO executives use to build relationships with their organization's external stakeholders to achieve their organization's financial viability objectives effectively. CNPO is the single case study chosen by the Walden Doctoral Consulting Capstone Faculty. I worked with the Client Leader to identify the general business problem that some NPO executives are unable to develop relationships with external stakeholders that help their organizations remain financially viable and the specific business problem. I appreciate your time to answer the following interview questions.</p>
<ul style="list-style-type: none"> • Listen for non-verbal queues • Paraphrase as needed • Ask follow-up probing questions to get more in depth 	<ol style="list-style-type: none"> 1. Who are your organization's key external stakeholders? 2. What stakeholder issues, needs, interests, and influences did you identify as important in building a relationship with your key external stakeholders? 3. Based on your experiences, how does managing the relationship with your organization's external stakeholders help your organization achieve its financial viability objectives? 4. What strategies have you used to build relationships with external stakeholders to achieve your organization's financial viability objectives? 5. Based on your organization's experience, how have the strategies enabled you to manage context, events, stakeholder

	identification, and management response in stakeholder relationships?
	6. Based upon your experiences, which corporate strategies, actions, decisions, operations, practices, or goals to manage financial viability objectives most affect your external stakeholders?
	7. What else can you share with me about the stakeholder relationship strategies you employ to help you achieve your organization's financial viability objectives more effectively?
Wrap up interview thanking participant	This is the end of the interview; thank you. Your participation, time, and responses to the interview questions are very much appreciated.
Schedule follow-up member checking interview	After a proper review of the interview transcripts, I may need to follow-up on some of your responses for clarity or for some more depth. May I ask that we schedule a follow-up meeting within the week? Specifically, next Monday?

Appendix B: Service Order Agreement

Project Proposal

This Project Proposal has been drafted by [STUDENT NAME] for [COMPANY NAME] and is dated [DATE].

Scope of Work

- [describe internship expectations and outcomes/deliverables]

Work Phase	Estimated Time Required
Online interactions:	
Outcomes/Deliverables:	
Additional Services Provided if Requested:	
Total	

Services Summary	Length of Engagement

Terms of confidentiality and compliance:

In all reports (including drafts shared with peers and faculty members), the student is required to maintain confidentiality by removing names and key pieces of information that might disclose an Institution's/individual's identity or inappropriately divulge proprietary details. If the Institution itself wishes to publicize the findings of this project, that is the Institution's judgment call.

The student will publish the case study in ProQuest as a doctoral capstone (with site and participant identifiers withheld). The case study will be based upon interviews with non-vulnerable adults on the topic of the Institution's business operations, review of public records, and review of internal records/documents related to the Institution's operations that the Institution deems appropriate for sharing with the student.

The doctoral student will not use these data for any purpose other than the project outlined in this agreement.

Interview recordings and full transcripts will be shared with any interviewee (upon request), and the doctoral student will provide opportunities for clarifying previous statements. Transcripts with identifiers redacted may be shared with the doctoral student's university faculty, peer advisors, and site leadership (upon request).

The doctoral student is responsible for understanding and complying with all of the Institution's policies and regulatory requirements.

Ethical Conduct in this Consulting Relationship

The Code of Conduct in the Walden University Student Handbook and the ethical requirements for IRB compliance described in the Manual for the DBA Consulting Capstone bind DBA students in the consulting capstone.

Also, DBA students are required to uphold professional principles in fulfilling their roles as consultants and coaches to client organizations. Beyond the confidentiality requirements outlined above, three principles are key to ensuring ethical conduct in consulting relationships.

Principle 1: Protect the integrity of Walden University

- Not representing conflicting or competing interests or positioning themselves such that their interest may be in conflict or may be perceived to be in conflict with the purposes and values of Walden University

- Not intentionally communicating false or misleading information that may compromise the integrity of

Walden University and of the consulting capstone experience

Principle 2: Exhibit professional conduct at all times

- Respecting the climate, culture, values, and regulatory requirements of client organizations and client

workforce members

Principle 3: Protect the promise of confidentiality

- Not using or adapting client organization’s data and information after the capstone experience, unless the information has been publicly shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved by [NAME]:

SIGNATURE

The terms of this Project Proposal have been agreed to by [STUDENT’S NAME]:

SIGNATURE

Updated November 2020