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Strategies to Manage Overhead Costs in Social Service Nonprofit Organizations

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This is to certify that the doctoral study by

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Abstract

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MS, Central Michigan University, 2012

BS, Metropolitan State University, 2007

Doctoral Study Submitted in Partial Fulfillment

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Abstract

Social service nonprofit organizations (SSNPOs) with poor management of overhead costs face serious risks of failure. Leaders of SSNPOs are accountable for the effective management of overhead costs. Grounded in Fiedler's contingency theory, the purpose of this multiple case study was to explore strategies leaders of SSNPOs use to manage overhead costs effectively. Participants were executive leaders from five SSNPOs in Portland, Maine, who successfully used strategies to manage overhead costs. Data were collected using semistructured interviews and reviews of company documents, then analyzed using Yin's five-step thematic data analysis. Four themes emerged: effective communication, modification of strategies, circular leadership approach, and employee buy-in. A key recommendation for SSNPO leaders is to obtain critical stakeholder support, including employee buy-in, to develop and implement sustainable and cost-effective plans to manage overhead costs. The implications for social change include the potential to sustain and expand social services in the local community by properly managing overhead costs.

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Dedication

I dedicate this study to my mother, Mai Malekebu, who instilled in me the quest for knowledge and interrupted her schedule on many nights to stay awake and be my personal alarm so that I could rest and her commitment to my evolution as a scholar and woman. And to my nieces, nephews, sisters, and brothers who began calling me Dr. Malekebu the moment they learned I was pursuing my doctoral degree, thank you for believing in my vision. Lastly, to my future children, I want you to know that anything is possible if you pray, believe, and commit to the process.

Acknowledgments

I thank my chair, Dr. Matthew Knight, for being a supportive and patient mentor/chair and for working with me to ensure I met Walden University's academic standards. His steadfast commitment to getting me to the finish line did not go unnoticed and I was humbled to be assigned to his cohort. Moreover, I am thankful for Dr. Mohamad S. Hammoud and Dr. Judith Blando for their support throughout the process.

Table of Contents

List of Tables

Section 1: Foundation of the Study

The nonprofit sector is a growing sector within the United States and globally. In 2013, there were more than 1.4 million nonprofit organizations (NPOs) globally, according to the National Center for Charitable Statistics, which was an increase of 2.8% from 2003 to 2013 (Lu, 2018). NPOs are critical in both the economy and communities. Social services provided by NPOs are vital for the continuing growth of profitable businesses and affect society as well as make substantial contributions to many areas of community development for example health, education, and human services (Lu, 2018). Yet, NPOs that offer social services face unique demands and challenges.

Based on the large amounts of money received to help those in need, financial reports of NPOs are constantly under scrutiny, and the leaders within NPOs should maintain stringent financial accounting and reporting procedures, restrictive contractual funding agreements, and limited overhead costs that are emblematic of funding worthiness. Although maintaining the aforementioned requirements would help NPOs, the processes are challenging to calculate, allocate, and keep efficient (Gamble et al., 2019). The demand for an NPO to manage overhead costs puts pressure on NPO executive leadership to design and implement strategies for managing overhead costs. The remainder of this section includes the background on the business problem, the purpose of the study, the research question, theories framing the study, and the significance of the study. I also provide a review of relevant and current academic literature related to the business problem.

Background of the Problem

The third–largest source of employment in the United States is the NPOs, which contributed over $800 billion to the 2010 economy. Five percent of the gross domestic product in the United States stems from the NPO sector, creating over $320 billion in remuneration (Saez & Zucman, 2020). The advancement of the NPO sector from community activism to a multibillion-dollar industry resulted to a great deal of scrutiny from the public, funders, and regulators to mandate accountability. Criticism of the NPO sector often emphasizes the lack of transparency of organizational overhead costs. Donors are becoming increasingly interested in overhead cost ratios (Mitchell & Calabrese, 2019). It is imperative for leaders within the NPO sector to have a clear strategy on cost allocations and the method used to assign overhead costs and ensure maintenance of overhead costs.

All industries, including NPOs, have stakeholders that expect management to be fiscally responsible with the finances of the organization (Ortega-Rodríguez et al., 2020). Ortega-Rodríguez et al. (2020) added that NPO leaders within the social service area face a long list of challenges that start with fundraising and can include everything from meeting increasing demands for services to utilizing technology. Scandals and allegations about expenditures begin to affect some NPOs within the social service area. Although some members of the public assume NPOs spend contributions provided to them responsibly, monitoring their expenditure may be insufficient. Some NPO leaders have a hard time developing and sustaining accountability practices in the office (Bloch et al., 2020).

Problem Statement

Leaders who do not effectively manage overhead costs put NPOs at risk (Mitchell & Calabrese, 2019). In 2017, an estimated 160 billion dollars was ineffectively mismanaged on overhead costs (Lu et al., 2019). The general business problem is that some leaders of NPOs in the social service area are ineffectively managing overhead costs. The specific business problem is that some leaders of NPOs in the social service area lack strategies to effectively manage overhead costs.

Purpose Statement

The purpose of this qualitative multiple case study was to explore strategies leaders of NPOs in the social service area use to manage overhead costs effectively. The target population included executive leaders from five NPOs in the social service area in Portland, Maine that use strategies to manage overhead costs successfully. The results of this study could influence social change by helping leaders in NPOs improve the management of financial resources used in their expenditures and investments within the organizations and in the communities serviced by these institutions.

Nature of the Study

The three primary research methods are qualitative, quantitative, and mixed methods. The qualitative method was appropriate for this study. Researchers often use the qualitative method to explore the perceptions and experiences of individual participants in a real-world situation (Yin, 2018). The qualitative method was appropriate for this study because the purpose was to explore the strategies of leaders of NPOs in the social service area use to manage overhead costs. Use of qualitative research allows a researcher

to answer "what" questions (Yin, 2018). The use of the quantitative method sometimes involves testing hypotheses and analyzing independent and dependent variables' relationships or differences using statistical methods (Patten & Newhart, 2018). The quantitative method was not appropriate as hypotheses testing and analysis of variables' relationships would not aid with addressing the purpose of this study. The mixed research method, which uses both qualitative and quantitative data, was not selected for this study because of the quantitative component.

The qualitative designs considered for this study included narrative, phenomenological, case study, and ethnography. The design for this study was a case study. Researchers often use the case study design to conduct a comprehensive contextual examination of a limited number of events or conditions bound by time (Cypress, 2018). The study involved real-life contexts; therefore, the case study design was appropriate. According to Yin (2018), scholars often use the case study design when researching real-life contexts. An alternative to case study design is a narrative design, in which researchers can explore the personal and human dimensions of experiences over time (Yılmaz et al., 2019). However, the research process for this study did not include personal narratives; therefore, the narrative design would not have been appropriate. Researchers use the phenomenology design to explore a phenomenon through the lived experiences of the participants (Yılmaz et al., 2019). The phenomenological design would not have been appropriate for this study because the purpose of this study was not to explore an individual's personal experience. Another research design considered for this research was ethnography, which researchers use to explore the people and behavior

in a particular culture (Yılmaz et al., 2019). The ethnography design would not have been appropriate because the purpose of this study did not involve exploration of a group in a shared-culture setting.

Research Question

The research question for this study was as follows: What strategies do leaders of NPOs in the social service area use to effectively manage overhead costs?

Interview Questions

1. What strategies have you used to effectively manage overhead costs?

2. What strategy did you find worked best to effectively manage overhead costs?

3. How did the employees respond to your different strategies to effectively manage overhead costs?

4. What strategies were least effective to manage overhead costs?

5. What, if any, modifications did you apply to any fundamental strategy to effectively manage overhead costs?

6. What else can you share with me about your organization's fundamental strategies to effectively manage overhead costs?

Conceptual Framework

The contingency theory of leadership was the conceptual framework for this research study. In the mid-1960s, Fiedler introduced the contingency theory from their work on leader attitudes and group effectiveness (Popp & Hadwich, 2018). Based on the premise that leadership and group effectiveness are contingent on external and internal factors (Northouse, 2021; Popp & Hadwich, 2018), contingency theory aided with

exploring the strategies of leaders within social service nonprofit organizations (SSNPOs). Fiedler maintained that there is no single or best way to manage an organization, but the development of managerial strategies should stem from a particular situation based on the conditions of the organization. Accomplishing effective management according to Fiedler's contingency theory of leadership involves three main principles for practice: (a) examining the manager's relationship with their subordinates or other leaders within the organization, (b) identifying the task structure of assignments and determining if adequate measures are established for assessment, and (c) examining the manager's level of authority within each situation (Popp & Hadwich, 2018). When applied to this study, the contingency theory of leadership helps to explore the strategies SSNPO leaders use to effectively manage overhead costs.

Operational Definitions

C-suite: A cluster of an organization's most important senior executives. C-suite gets its name from the titles of top senior executives, which tend to start with the letter "C," for "chief," as in chief executive officer, chief financial officer, chief operating officer, and chief information officer (Berman, 2019).

Effective strategies: While effectiveness is subjective, for the purposes of this study, effective strategies are those particular, planned, shared efforts that fundamental stakeholders of an organization design and implement to accomplish the goals of the organization (see Torfing, 2019).

Nonprofit organization (NPO): An NPO is a corporation that exists for charitable purposes and for which its shareholders do not benefit financially. NPOs provide services to the public (Carvalho et al., 2019).

Organizational effectiveness: A purpose of organizational processes and the level to which an organization meets organizational goals, for example financial targets, in the most resourceful approach (Calabrese & Ely, 2020).

Overhead costs: The costs incurred by an NPO because of investing in staffing and infrastructure (Schubert & Boenigk, 2019).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are beliefs considered true but cannot be proven (Theofanidis & Fountouki, 2018). A fundamental assumption is executive leaders participating in the study are able to apply past knowledge to the current strategy to manage overhead costs and have been successful at managing the implementation of strategies. Another assumption is that while overhead costs are not necessarily a predictor of NPOs performance (Jaakkola, 2020), overhead costs are an important fiduciary concern of NPO stakeholders (Mitchell & Calabrese, 2019). The last assumption is participants will provide honest and accurate responses. In this study, based on the results the assumptions were found to be true.

Limitations

Limitations are constraints that are outside of the researcher's direct control but could affect the outcome of the study (Theofanidis & Fountouki, 2018). One limitation of

this study was the SSNPOs focus. Another limitation was that the study is limited to leaders of SSNPOs without interviewing other administrators; therefore, not getting a varied perspective on the problem. Finally, there were limitations of time and money during the gathering of information stage, and because of COVID-19, in-person meetings were hindered.

Delimitations

Delimitations are characteristics that arise from limitations by the conscious exclusionary and inclusionary decisions made in the development stage of a research study (Theofanidis & Fountouki, 2018). A delimitation of the study was leaders who have 12 consecutive months of service within SSNPOs. Another delimitation of the study was that it only explored five SSNPOs in the state of Maine.

Significance of the Study

Contribution to Business Practice

Through this study, leaders can embrace a circular leadership approach and use transformational programs to aid SSNPOs in managing overhead costs effectively. Competent volunteers can serve SSNPOs in various capacities and ensure reduced overhead costs. The overhead costs can be managed effectively by changing existing strategies in response to changing circumstances and goals. Leaders of SSNPOs determine what financial strategies are most effective for the organization (Ataay, 2018). The significance of this case study is the potential to identify strategies for managing overhead costs. Managers have financial obligations to both internal and external stakeholders to manage costs appropriately (Costa & Goulart da Silva, 2019). The

financial knowledge and the operational skills of the leaders affect how effectively

overhead costs are allocated (Lu et al., 2019). The results from this study may help

leaders to develop better financial management strategies to effectively manage overhead

costs within SSNPOs. Based on the results of this case study, leaders could implement

programs by incorporating all the stakeholders to enhance a positive social change. Local

communities can be trained to become part of the positive change in managing overhead

costs.

Implications for Social Change

The implications for positive social change may include helping leaders create a

culture of fiscal responsibility to support programs to aid local communities. SSNPOs

need to be fiscally responsible to distribute resources between operations and services

being provided (Cheng, 2018; Newig et al., 2017). The study may serve as a blueprint for

SSNPOs to serve the community in the most cost-effective manner without

compromising the mission of an organization.

<p align="center">**A Review of the Literature**</p>

A literature review is a comprehensive summary of previous research on a topic.

Components of the literature review include the strategy for searching the literature,

overview of contingency theory, contrasting conceptual frameworks, and an in-depth

review of NPOs and their financial management. The NPO section includes a discussion

of social services NPO. The NPO financial management section includes the following

topics: leadership traits, overhead costs, and the management of overhead costs.

Strategy for Searching the Literature

I used several research databases to find sources for the literature review and conducted searches for scholarly literature from databases for example ProQuest Central, Emerald Management Journals, LexisNexis, Walden University Library, Google Scholar, and articles from books. Keywords and phrases, I used included *NPO leadership, core competencies NPO leadership, NPO financial management, effective NPO strategies to manage overhead costs, social service NPO financial management, effective social service NPO overhead cost management, social service NPO internal controls, NPO enterprise feasibility analysis, NPO transparency, NPO board responsibility/accountability, and NPO code of ethics.* There are 149 sources in this study. A total of 145 sources (97%) were published between 2018 and 2022 and 142 (95%) are peer reviewed.

The purpose of this qualitative multiple case study was to explore strategies leaders of NPOs in the social service area used to effectively manage overhead costs. Responsibility is critical within any business; however, inside the NPO sector, effective financial strategies are vital as many employees are volunteers or have lower salaries than workers in the public sector (Coupet & Berrett, 2019). The responsibility of managing overhead costs is imperative because of the scandals and reduced support plaguing the NPO sector. The scandals include the misuse of resources in several SSNPOs in the past, in addition to apprehension from new shareholders, donors, governments, and the general public (Erlandsson et al., 2018; LeClair, 2018).

Conceptual Framework

Fiedler's Contingency Theory

The contingency theory of leadership was the conceptual framework for this study. Fiedler (1974, 1994) introduced the contingency theory from work on leader attitudes and group effectiveness. Fiedler developed the theory on the premise that leadership and group effectiveness are contingent on external and internal factors. Fiedler maintained there is no single or best way to manage an organization, but managers should develop strategies for particular situations based on the conditions of the organization.

Fiedler (1974, 1994) determined to effectively manage an organization, leaders should utilize three main principles for practice: (a) examine the manager's relationship with subordinates or other leaders within the organization, (b) identify the task structure of assignments and determine the establishment of adequate measures for assessment, and (c) examine the manager's level of authority within each situation. When applied to this study, contingency theory will be a foundation used to analyze the strategies leaders of SSNPOs use to manage overhead costs.

Akingbola and van den Berg (2019) suggested there must be congruence between the environment and organizational characteristics when applying contingency theory principles in organizations. Characteristics include processes, strategies, and structure for organizational effectiveness (Akingbola et al., 2019). For NPOs, effectiveness depends on the alignment of leadership practices and employed organizational strategies (Akingbola & van den Berg, 2019). NPO structures range in size, age, and degree of stability (Pakroo, 2021). Strategies that may work in one setting may not work in another

(Reckhow et al., 2020). Leaders' decisions to employ specific strategies for managing overhead costs should fit with environmental contingencies and performance variables at that time and place (Mitchell & Berlan, 2018). They added leaders need to be flexible in their leader–member relations, task structure, and position power to align procedures with organizational situations.

Using the contingency theory may help explore the current general and specific business problems for this research. The general business problem is some leaders of SSNPOs are ineffectively managing overhead costs. The specific business problem is some leaders of SSNPOs lack strategies to effectively manage overhead costs. SSNPOs change as society changes. The evolution of societal needs requires NPOs and the leaders within these organizations to adapt to the changes to remain effective (Davis & Myers, 2019). Davis and Myers (2019) added ineffective management of overhead costs by SSNPO leaders occurred because of the inability to adapt to environmental changes. Inflexibility in executive NPO leaders or lack of awareness in internal and external forces that influence performance may inhibit the ability to construct cost management strategies that fulfill situational needs (Davis & Myers, 2019).

Leader-member relations, task structure, and position power are the three factors that influence situation favorableness (Akingbola et al., 2019; Davis & Myers, 2019; Mitchell & Berlan, 2018). These three factors are principles based on the contingency theory and are vital to focus on to understand how leaders can better manage SSNPOs (Davis & Myers, 2019).

Leader–member relations are the first principles operational in contingency theory. The principle of leader–member relations in contingency theory comes from the notion when members have greater trust in their leader, these workers are more obliged to the situations on the job (Al Khajeh, 2018). Al Khajeh (2018) stated leader–member relations involve followers' loyalty and confidence in the leader, and when employees lack trust in the leader, these workers are less likely to favor the situation. For example, if strategies to manage overhead costs failed in the past, members of the NPO may be apprehensive in employing alternative strategies or developing new techniques (Davis & Myers, 2019). Davis and Myers (2019) stated that, when attempting to adapt strategies, leaders should evaluate the inefficacy of previous techniques and communicate to members where and why the system failed. Evaluating previous strategies would help a leader build relationships with members and, as a result, build capacity to accomplish tasks (Northouse, 2021).

Task structure is the second principle in contingency theory and refers to the level of clarity in the requirements of a task (Al Khajeh, 2018). It stems from the notion for effective performance, employees should understand concerns on the job as well as how to cope with internal and external constituents (Davis & Myers, 2019). Davis and Myers (2019) reported that for subordinates to attain knowledge, leaders are responsible for communicating environmental contingencies as issues arise, explaining objectives, and preparing employees for upcoming changes. When applied to managing overhead costs, strategic leadership aspects that contingency theory addresses could help leaders with effective management strategies using the requirements of the task and modify

techniques based on situational changes (Akingbola & van den Berg, 2019). Leaders should continuously evaluate internal and external environmental pressures for effective management strategies. The overhead costs stem from changes in stakeholders, economy, social relationships, labor, and competencies to clarify strategic roles and requirements for cost effectiveness (Akingbola & van den Berg, 2019).

The third principle of contingency theory is position power, which refers to the amount of authority a leader has to reward or punish followers (Al Khajeh, 2018). When a leader has more power, members are more acclamatory to the situation (Davis & Myers, 2019). When leaders use their authority to make favorable decisions for members, leader–member relations are enhanced (Davis & Myers, 2019). This enhancement relies on members' perceptions of a leader's level of power (strong or weak) and the ability to lead (Al Khajeh, 2018). In the context of effective overhead cost management strategies, members' perceptions of a leader's decision strength to employ specific strategies increase acceptance (Northouse, 2021). When members are more applausive to the strategies implemented, the more likely the outcome will be successful (Northouse, 2021). A leader's ability to gain favor in members quickly is important under the assumptions of contingency theory because situations change often because of internal and external forces.

Contrasting Theories

According to Davis and Myers (2019), the contingency approach to management suggests the best management style to use is one that matches the context of the situation. Leaders should use strategies and management techniques that will be effective in

addressing environmental circumstances. The strategies and management techniques should align with the mission and vision of the organization.

Institutional Theory

Both institutional theory and contingency theory focus on how environmental forces influence organizations (Jepperson & Meyer, 2021). However, Jepperson and Meyer (2021) further stated, in contrast to contingency theory, through institutional theory organizational leaders often review the strategies and processes of similar organizations to adopt best practices for handling environmental contingencies. According to this theory, leaders make organization-related decisions based on legitimacy (socially accepted practices) even if the decision is not rational for current objectives.

Institutional theory views change as an organization's response to environmental uncertainty (Jepperson & Meyer, 2021). The basic assumptions within this theory are ideas, values, and beliefs within the institutional environment guide organizational actions and strong institutional environments legitimate certain changes (Jepperson & Meyer, 2021). Jepperson and Meyer (2021) further explained that when organizational leaders cannot predict the environment, managers are likely to imitate the strategies of the competition to implement change or achieve effectiveness. This imitation occurs because organizational leaders make changes based on institutionalized norms or an isomorphic pressure acting as a selection and retention process for validating organizational change (Jepperson & Meyer, 2021).

According to Agyekum and Singh (2018), institutional theory relies on the evolutionary motor, the evolution of an organization based on the ability to adapt and respond to powerful external forces to comprehend the forces of change. Institutional theorists incorporate teleological motors (e.g., functionalism, decision making, voluntarism, and adaptative learning) into theory by taking the strategic actions of institutional actors into consideration (Agyekum & Singh, 2018). This has affected the field of organizational development by allowing practitioners to research interactions between individual leadership factors, political pressures at the organizational level, and institutional constraints, which can lead to a better picture of the collective expectancies of constituencies at all levels (M. Christensen et al., 2019).

According to M. Christensen et al. (2019), institutional theory is focused on how environmental forces shape or constrain organizations, and external technical and social influences give rise to new strategies. This notion may sound similar to the assumptions of contingency theory; however, a main difference remains: the concept of legitimacy in institutional theory (Smith & Cunha, 2020). Legitimacy is the adoption of organizational structures and management practices that are socially acceptable and considered legitimate in other organizations within the industry (Agyekum & Singh, 2018). Since NPOs in the social science area differ in many areas and are often one of a kind in the industry, it would be difficult for leaders to borrow best practices from similar organizations to effectively deal with environmental contingencies (M. Christensen et al., 2019).

Systems Theory

Systems theory is similar to contingency theory in the concept of internal and external factors influence on performance and the need for change (Prajapat et al., 2018). Conversely, leaders use systems theory to focus on how performance and change is one subsystem affecting other subsystems. Leaders must continuously evaluate levels of communication, their ability to make decisions, their authority, and accountability in relationships. Leaders should also continuously assess various aspects of the organization for example objectives, policies, action plans, processes, procedures, and subsystems. This is vital given that managers spearhead the collaborations and adjustments for growth over time with respect to the environment (Prajapat et al., 2018).

Will et al. (2018) described organizations as "a combination of integrated parts that function interdependently and through which common goals can be accomplished" (p. 17). Each specific area of an organization is differentiated, yet part of the process of integration is to produce a unified whole (Uslu, 2019). In systems theory, structure is when subsystems perform specific functions, which are related either functionally or structurally to the system (Will et al., 2018). In any change effort using systems theory, leaders should consider that the change in one part of a system will affect other parts and the effects on other parts will affect the part being changed (Uslu, 2019).

Another important aspect in systems theory is the system's relationship within the environment (Uslu, 2019). With an open system, the organization interacts with the environment and utilizes feedback from the environment to develop and modify processes of input, transformation, and output (Smith & Cunha, 2020). According to Will

et al. (2018), this interaction takes place when an organizational leader observes aspects of the environment, compares standards to actual performance, and makes decisions to change the input, transformation, or output components to meet standards. Observing, analyzing, learning, and comparing standards help organizational leaders to measure attributes of specific products or services to remain competitive in the changing environment. The external environment plays an important role in shaping and supporting organizational structure, and therefore organizations use the systems approach to become change adaptive (Smith & Cunha, 2020). Under systems theory, organizational leaders use principles to map and diagnose active system changes over time to identify the organizational characteristics apparent in changing organization environments (Uslu, 2019).

The main difference between systems theory and contingency theory is the amount of significance system theory has on the interconnectedness of subsystems (Smith & Cunha, 2020). This focus guides the systems theory more in the direction of organization development and less in the direction of managerial effectiveness. Since the business problem is focused on effective leadership strategies, the contingency theory is the conceptual framework chosen for this research study.

Hersey and Blanchard's Situational Theory

Hersey and Blanchard proposed that there is no best leadership style, but the choice of leadership style depends on the situation. Conides (2019) presented Hersey and Blanchard's situational theory, which includes four leadership styles: directing, coaching, supporting, and delegating. Lord et al. (2020) stated, "task behavior is the extent to which

the leader engages in spelling out the duties and responsibilities of an individual or group" (pp. 28–35). Leaders focus on tasks to ensure the meeting of deadlines and delegate work. Lord et al. further reported, "relationship behavior is defined as the extent to which the leader engages in two-way or multi-way communication" (pp. 28–35). Executives should have periodical meetings with their supervisors to learn about strengths and weaknesses of the department.

Transformational Leadership Theory

This theory takes into consideration context and situational factors. Zehndorfer (2020) introduced concepts of transformational leadership in terms of influence on a leader's followers. Transformational leaders are those who stimulate and inspire followers to both achieve extraordinary outcomes and, in the process, develop their own leadership capacities.

Transformational leaders help followers grow and develop into leaders by responding to individual followers' needs by empowering them and by aligning the objectives and goals of their individual followers, the leader, the group and the larger organization (Siangchokyoo et al., 2020; Zehndorfer, 2020). Like contingency theory, transformational leadership theory stresses the importance of leader–member relationships in organizational effectiveness (Zhang et al., 2020). The main difference with this theory is the concept of transformation, which places more emphasis on the role of the leader in the process of change and less on the role of external and internal environmental factors.

According to Gandolfi and Stone (2018), transforming leadership is a process in which leaders and followers help each other to advance to a higher level of morale and motivation. They related to the difficulty in differentiation between management and leadership and claimed that the differences are in characteristics and behaviors. Transforming approach creates significant change in the life of people and organizations. Transforming leaders are idealized in the sense that they are a moral exemplar of working towards the benefit of the team, organization and/or community (Gandolfi & Stone, 2018). Gandolfi and Stone further theorized that transforming and transactional leadership were mutually exclusive styles.

There is a renewed research on the theory of transformational leadership, adding to already established aspects of leadership by taking into account organizational context and situational considerations (Kwapisz et al., 2019). The weakness of transformational leadership theory is the concept of transformation overemphasizes the leader's role in change processes and underestimates the role of external and internal environmental contingencies (Arif & Akram, 2018; Zhang et al., 2020). Zehndorfer (2020) and Siangchokyoo et al. (2020) did not explain the nature of effective organizational missions or the place of leadership in culture, values, and strategy.

Transactional Leadership Theory

This is another theory that takes into account contextual indicators and factors needed for organizational success. Similar to contingency theory of leadership, leaders use transactional leadership theory to indicate the need to enhance relationships with members/followers, specifically by motivating followers and appealing to self–interests

or by exchanging benefits (Arif & Akram, 2018; Kwapisz et al., 2019). As a means of understanding transactional leadership theory, noting its similarities with transformational leadership theory is important; however the transaction model stresses more on the importance of management rather than leadership, understating the role of leadership in organizational effectiveness (Zhang et al., 2020).

Through transactional leadership, leaders focus on motivating followers by appealing to their self–interests or by exchanging benefits (Arif & Akram, 2018; Kwapisz et al., 2019). This form of leadership may result in follower compliance but may not result in enthusiasm and commitment like in transformational leadership (Kwapisz et al., 2019). The strengths of transactional leadership are similar to transformational leadership and takes into consideration organizational context and situational concerns (Kwapisz et al., 2019). The weaknesses of transactional leadership are the theory relates more to management than leadership and leaders take a passive approach to maintaining status quo (Arif & Akram, 2018; Zhang et al., 2020).

Overview of NPOs

There are over one million NPOs in the United States (Tekula & Andersen, 2019). The size, breadth, and depth of NPOs has grown significantly in recent years and will continue to grow (Powell & Bromley, 2020; Tekula & Andersen, 2019). Powell and Bromley (2020) stated, in addition to the growth of NPOs, there have been substantial changes in the NPO sector, specifically in the last 2 decades. Powell and Bromley added such changes include substantial growth in the importance of the sector in many countries, especially as a delivery mechanism for public services. Peppard (2019) delved

into this topic and reported how the growth of NPOs largely occurred within the context

of the New Public Management and New Governance movements wherein alternatives to

government services are highly advocated. This body of literature could provide

empirical information and summaries of currently existing, relevant literature regarding

NPOs, giving a substantial overview of the NPO sector and organizations to the reader.

History of NPOs

NPOs have a long history of developing effective solutions of altruistic purposes

by providing ample responses to meet social needs and to advance public welfare,

morals, and charity (Hwang & Suárez, 2019; Jung et al., 2019; Suykens et al., 2019).

From the late 1800s through 1920, the United States entered the Progressive Era wherein

increases of social activism and political reform occurred (Suykens et al., 2019). During

the early 1900s, the organization called the YMCA launched the first significant

fundraising campaign in the United States. The prominent leaders of the organization

developed a new system of fundraising, which included a time limit on the campaign and

advocacy, hiring a publicist, and seeking advertisements from corporate sponsors

(Suykens et al., 2019). Fundraising is the process of seeking voluntary donations,

typically gathering entities for example individuals, businesses, charitable foundations, or

governmental agencies (Skinner, 2019; Suykens et al., 2019). Skinner (2019) noted

fundraising efforts links to both an institution's net revenue and ability to sustain

operations. The linkage underscores the need for leaders to increase organizational

fundraising capabilities (Skinner, 2019).

This marked the era of leaders within NPOs working with other entities to better

advocacy. By the 1940s, more organizations for example the YMCA, Salvation Army,

The American Red Cross, and the National Jewish Welfare Board worked together to

launch respective campaigns (Suykens et al., 2019). A massive shift occurred for NPOs

in 1969 when the government became more involved in social and cultural welfare

advocacies and programs (Strada, 2019; Suykens et al., 2019). During 1969, the Tax

Reform Act provided Section 501(c) (3) in the Internal Revenue Service Code, meaning

each charity or NPO in the United States can be known as a private foundation, provided

the entity fits certain requirements (Strada, 2019). The implications of the 1969 Tax

Reform Act included the official sector and development of NPOs as well as the

development of more rules, regulations, and policies (Suykens et al., 2019). This body of

literature could provide substantial knowledge in the history and development of NPOs in

the United States, which could be valuable in understanding how the NPO sector began

as well as their role in society.

Types of NPOs

There are various types and classifications of NPOs with the latter depending on

the type, membership, mission, and structure. Charitable organizations, foundations, and

social advocacy groups are among the most common types of NPOs. Below is a summary

of the most common types of NPOs: charitable organizations, social advocacy groups,

and foundations.

Charitable organizations are also known as 501(c) (3), which most NPOs fall

under. Charitable organizations include religious, educational, charities, scientific, and

literary organizations wherein funds stem from donations, government grants, or membership dues. Public charities are the largest type of 501(c) (3) or charitable organization with a size of almost 1 million in the United States alone (Suykens et al., 2018). Some examples of charitable organizations are food banks, museums, art groups, amateur sports, colleges, low-income housing organizations, and animal welfare organizations.

Social advocacy groups promote either a social or a political effort. For this type of NPO, the funds commonly come from donations or membership dues (Bryson, 2018). According to Seelig (2018), social advocacy groups champion a wide range of issues including those issues addressed by local, state, and federal governments, as well as issues not addressed by government, but are of interest to a specific community. Such issues include, but are not limited to, those related to labor, civil rights, democracy, education, healthcare, the environment, commerce, religion, the justice system, and so forth (Seelig, 2018). The funds are raised through fundraising, lobbying, and efforts to educate the public related to the respective advocacy (Bryson, 2018). Some examples of social advocacy groups include Greenpeace, the National Rifle Association, the American Civil Liberties Union, the American Association of Retired Persons, and the National Organization for Women.

Unlike social advocacy groups and charitable organizations, wealthy individuals or businesses typically establish foundations (Kim & Peng, 2018). Typical missions include funding other NPOs and sponsoring events and programs for awareness or education. The majority of recent foundations focus on funding other NPOs and

sponsoring events and programs for awareness, and overall providing support through donations and guidance (Bryson, 2018). Charitable organizations in the United States helped modernize society advocating and implementing health, sustainable agriculture, arts, science, and education-grant programs (Kingston et al., 2020). Some examples of foundations include the Bill and Melinda Gates Foundation and the Ford Foundation.

This body of knowledge could provide empirical information and summaries of currently existing, relevant literature regarding the types of NPOs in this sector and more specific knowledge on the most common NPOs in the United States. This could provide substantial guidance on understanding how NPOs differ depending on the type, membership, mission, and structure.

SSNPOs

According to Berzin and Camarena (2018), SSNPOs have served vulnerable communities with the aim of inventing solutions for extreme challenges, various social settings, and evolving economic conditions. Improvements in various social challenges in the United States would have been attributed to (Azevedo, 2021; Berzin & Camarena, 2018). The services of SSNPOs include providing needs of underserved populations as well as addressing social challenges, for example child labor in the United States, guaranteed free and equal education, child protection and care, and support for the elderly and those with disabilities (Berzin & Camarena, 2018). SSNPOs are different from other organizations for example traditional for-profit corporations in that organizational goals are rooted in creating social impact in contrast to being solely rooted in profit–based bottom lines (Azevedo, 2021). The use of this body of literature provides empirical

information and summaries of currently existing, relevant literature regarding SSNPOs

and the significant effect these organizations have on addressing the needs of underserved

populations. This summary of existing literature could underscore the importance of

developing more SSNPOs to better the outcomes of various societies, especially for

underserved communities and populations (Azevedo, 2021; Berzin & Camarena, 2018).

The development and maintenance of more SSNPOs in the United States have

shown to be challenging. This is partially because of the various overhead costs SSNPOs

yield (Coupet & Berrett, 2019; Gazley & Guo, 2020). Gazley and Guo (2020) reported

government contracts and grants do not suffice to pay administrative or overhead costs

among SSNPOs in the United States. Gazley and Guo added in majority of cases,

government contracts and grants would only pay a small portion of overhead costs. They

delved further into this topic and noted overhead costs include administrative costs

directly related to programs and services (i.e., program administration) as well as

overhead expenses for the whole organization (i.e., general administrative costs). Other

researchers for example Coupet and Berrett (2019) noted SSNPO overhead costs include

expenses related to management as well as general expenses and fundraising expenses.

This body of literature could provide an initial overview regarding the linking of

overhead costs to operating SSNPOs, which include program administration and general

administrative costs (Coupet & Berrett, 2019; Gazley & Guo, 2020).

One challenge faced by SSNPOs is managing overhead costs. Specifically,

SSNPO leaders constantly bring administrative costs to a minimum (Coupet & Berrett,

2019). This is because SSNPO leaders need to find ways to cover these costs (Gazley &

Guo, 2020). Limits on overhead and administrative costs are a cause for concern among

SSNPOs. According to Gazley and Guo (2020) and Hung and Hager (2019), overhead

cost limitations may result in low wages for respective administrative positions and staff.

SSNPOs have vast difficulties in the recruitment of skilled and competent social service

workers and staff. Minimized investment in quality staff and technology (or program

administrative expenses) also leads to decreased productivity and effectiveness (Hung &

Hager, 2019). This body of literature could provide empirical information regarding the

issues faced by SSNPOs in terms of minimizing overhead costs, and offer more in–depth

knowledge regarding the dire consequences of minimizing overhead costs such as

program administrative expenses to the overall effectiveness of the organization (Hung &

Hager, 2019).

SSNPO leaders should employ strategies for effective management of overhead

costs, especially given this affects the overall effectiveness of the organization (Golensky

& Hager, 2020; Hung & Hager, 2019). Golensky and Hager (2020) noted there are

several ways or mechanisms to mitigate the negative effects or consequences of

minimizing overhead costs. Golensky and Hager outlined the practice of administrative

coordination between various organizations. Administrative coordination between

SSNPOs could effectively bridge multiple infrastructures and processes (Golensky &

Hager, 2020). Administrative coordination stems from the practices of sharing and

exchange of funding, staff, space as well as other fundamental social service

organizational resources. Benjamin et al. (2018) underlined the practice of administrative

coordination as a strategy of managing overhead costs in SSNPOs, which is, the more

shared resources, the more agencies are coordinating administratively. Benjamin et al.

(2018) noted, defining the strategy of administrative coordination as a defined agreement

between social service organizations to share administrative activities for example human

resources, planning, and financial management. These findings and summaries of

currently existing and relevant literature could provide some context regarding strategies

for managing overhead costs, for example administrative costs.

Researchers outlined administrative coordination as a strategy for survival and

longevity to advance each organization's economic interests (Gazley & Guo, 2020;

Hoffmann et al., 2018). Hoffmann et al. (2018) noted when SSNPOs coordinate

administrative processes and structures, organizations benefit similarly from sharing

specialized and skilled staff, advancing the goals in effectiveness and productivity in both

organizations. Gazley and Guo (2020) added the coordinating organizations are able to

access crucial resources, which overall allows competitive advantage, as SSNPOs comply

with institutional mandates or standards. This body of literature could provide empirical

data on the benefits of administrative coordination among SSNPOs. Empirical reference

by organizational leaders could aim to enhance the processes and effectiveness of

SSNPOs.

Good governance and management of SSNPOs are important to the success and

effectiveness of the firm. Suykens et al. (2019) investigated the importance of good

governance and management of SSNPOs further and underscored the role of governance

and management in NPOs. Suykens et al. integrated the agency theory, stakeholder

theory, and stewardship theory in understanding the importance of good governance in

NPO firms. Suykens et al. indicated voluntary board members have a major effect on the governance of the NPO. That is, voluntary board members are operational volunteers who are directly involved in the management of and the provision of service offered by the SSNPO organization (Suykens et al., 2019). Suykens et al. underscored the importance of ensuring these board members have the competent skills and knowledge needed to steer the social service organization to success. Miller-Stevens and Ward (2019) stated similar findings, making a distinction between categories of volunteers. One of the major categories comprises of board members who are in charge of the management of costs and services offered by the NPO. Powell and Bromley (2020) also concluded board members are the governing bodies of members also known as the board of directors. Powell and Bromley concluded these voluntary members of the board represent the overall mission of SSNPOs. Each NPO should ensure voluntary board members are competent and skilled in their roles to ensure the organization carries out the mission (Miller-Stevens & Ward, 2019; Powell & Bromley, 2020).

Operations in NPOs are often comprised of overhead, technology, and infrastructure costs. Gamble et al. (2019) and Schonour (2019) delved further into this topic and outlined the organization of NPO operations into functional areas, for example financial and accounting, marketing, and human resource management. Organizing NPO operations into functional areas could better support the different lines of action in a given organization (Schonour, 2019). Having a systematic function of areas increases the effectiveness of operations within the organization as well as communication outside of the NPO regarding advocacy and the mission (Schonour, 2019). This effectiveness in

operations and communication, as a result, increases the organization's chances of receiving donor support (Gamble et al., 2019; Schonour, 2019). This body of literature could provide empirical information regarding the main operations of SSNPOs to include three core areas: financial and accounting, marketing, and human resource management. This body of literature summary provides an initial insight regarding the role effective management of operations and communication plays in donor support of SSNPOs.

Several researchers indicated high-performing NPOs are able to make sustainable and effective influence through effective management of operations or operational effectiveness (Blouin et al., 2018; van Gestel et al., 2020). van Gestel et al. (2020) noted organizational leaders could achieve operational effectiveness even in the midst of resource scarcity when the NPO is effective in funding strategies. Blouin et al. (2018) added to this conclusion, noting operational effectiveness in NPOs aids with having a sound reputation among stakeholders. The reputation of the entity results in the perception of a successful NPO to the public and underscores the importance of operational effectiveness within the business (Blouin et al., 2018). Reputation of a NPO is important because researchers have shown operational effectiveness is associated with the perception of NPO success, which could increase the reputation of SSNPOs among the public (Blouin et al., 2018; van Gestel et al., 2020).

NPO Financial Management

Financial management is fundamental to organizational success. Financial management consists of various financial activities associated with the acquisition, financing, and management of assets of a given organization (Brigham & Houston, 2021;

Wei, 2019). According to Brigham and Houston (2021), financial management is concerned with three major financial activities.

The first activity is anticipating financial needs, which includes forecasting the amount of funds needed for investment in fixed and current assets or long-term and short-term assets (Brigham & Houston, 2021). The second activity of financial management includes the acquisition of financial resources. Wei (2019) argued acquiring resources is the next step after an organization estimates the amount of capital. Brigham and Houston (2021) added in this set of activities that financial managers should determine the sources for obtaining needed funds and capital as well as the ways or mechanisms to finance business needs. The third activity of financial management includes the allocation of funds in the organizations, which essentially includes planning the utilization of resources and/or assets. Financial management consists of the three components of investment, financing, and dividend (Brigham & Houston, 2021; Wei, 2019). Together, these three fundamental activities or components come with the objective of maximizing shareholders' wealth (Brigham & Houston, 2021; Wei, 2019). This body of literature could provide empirical knowledge regarding the activities of financial management and provide an overall context of the concept of financial management.

According to Zietlow et al. (2018), financial management is more important to NPOs, including government and private NPO human service agencies, than it is to business organizations. According to Hung and Hager (2019), financial management of NPOs is a predictor of organizational success. Several researchers have underscored the use of financial indicators as links to program outcomes (Hung & Hager, 2019; Wei,

2019). Several factors influence outcomes in NPO financial management. For example, the environments in which NPOs operate affect their financial health because of the factors of community, market, and macroeconomy (Chang et al., 2018; Zietlow et al., 2018). Financial stability is one dimension of financial health to focus on in NPO financial management (Chang et al., 2018). Chang et al. (2018) further added successful NPOs with good levels of financial health limit expenses by being efficient and looking for talented representatives (paying more than others), in addition to limiting pay and administrative fees and campaign expenses as a percentage of total expenses. This body of knowledge could provide empirical information regarding the crucial factors leaders of NPOs should consider to manage the organization finances. This could also provide some evidence or characteristics of successful NPOs in terms of financial growth and stability.

NPOs are organizations that integrate mission, members, and money. Several researchers have underscored the need for leaders of NPOs to manage the allocation of financial resources to align cost with the mission and with the individuals served by that mission (Carson et al., 2018; Scherhag et al., 2020; Searing et al., 2021). Carson et al. (2018) argued the mission of a NPO is the reason for existence of the entity; it is only appropriate that leaders place attention on the number of individuals affected by the mission. Scherhag et al. (2020) added to this and proposed the need for NPOs to measure the organizational strengths and weaknesses by detecting financial anomalies. Scherhag et al. further indicated how NPOs should focus attention on issues of organizational importance, all of which have a mission that provides a guide for member acquisition and retention (Carson et al., 2018; Scherhag et al., 2020). This body of findings could further

underscore the need for NPOs to place focus on financial measurement and management. The results of this research could help NPOs regarding the measures focused on the mission and financial anomalies. Placing more attention on such factors could result in better outcomes for the NPO in advancing the mission to society and the public.

Various methods are used to measure financial performance and management of NPOs. Several researchers delved into this topic and proposed the method of ratio analysis in NPOs as a means of providing a measure for performance to the financial resources, the mission, and the membership (Hung & Hager, 2019; Searing et al., 2021). Searing et al. (2021) studied this area of topic, focusing on the effectiveness of using financial ratios as a means to gauge financial resources, the mission, and membership. Searing underscored financial ratios could provide a sufficient and appropriate analysis for past performance of NPO programs, financial outcomes, and membership, which could provide a clear vision for the NPO regarding the future. Financial ratio analysis is indeed effective in identifying financial anomalies that could indicate the factors to focus on in certain NPOs (Searing et al., 2021). Searing et al. further underscored using financial ratios allows NPOs to review financial performance with respect to an organization's mission, which is the purpose of the business.

The use of financial ratios and indicators is not a new concept and practice in organizations. Hung and Hager (2019) noted just as business organizations examine financial ratios and indicators to evaluate performance, sustainability, and growth, such financial ratios and indicators are important in the context of NPOs. Without the close financial monitoring of fund allocation and management, NPOs may face financial issues

that could limit programs that could sometimes lead to termination (Hung & Hager, 2019). Hung and Hager found financial measures are indispensable for NPOs to give these firms a holistic understanding of the organizational capacity to achieve the mission. They found financially stable and efficient use of funds in NPOs happens by having financial measures in place, for example using financial ratios. As a result, NPOs also yield better program outcomes. A. F. Johnson et al. (2020) similarly argued financially aware NPO leaders affect the capacity of NPOs in terms of providing programs in line with the mission, compensating staff, and advancing the mission. Measuring and monitoring the use of financial indicators in NPOs occur with financial stability based on various financial indicators for example revenue diversification, operating margins, and debt ratio (J. L. Johnson et al., 2020). This body of knowledge could provide an empirical reference regarding the use of financial measures and indicators as a way of enhancing program outcomes and increasing the number of programs in line with the mission (Hung & Hager, 2019; A. F. Johnson et al., 2020). Not only does the use of financial indicators and ratios increase the effectiveness of NPO programs, these indicators and ratios but also provide the NPO firm with guidance on where the organization is headed in the future.

Traditionally, government contracts, grants, and fees fund NPOs (Azevedo, 2021; Denison et al., 2019). Pue (2020) noted the nature of services provided in NPOs often drive revenue streams. Pue added organizations with private benefits tend to utilize revenue gained from programs. In contrast, Pue determined publicly-oriented organizations tend to utilize revenue from donations. Despite the traditional orientation of

NPO revenue and funding, several researchers have noted NPOs evolved, becoming more entrepreneurial, especially related to utilizing multiple streams of revenue (Chang et al., 2018; Denison et al., 2019). Chang et al. (2018) noted having more sources of revenue is needed to generate sufficient resources to accomplish missions. Denison et al. similarly indicated, noting leaders of NPOs should stay abreast of the demand for services and programs. This body of literature could provide empirical evidence that revenue growth is one of the major goals in the area of financial management of NPOs (Chang et al., 2018).

Denison et al. (2019) delved into revenue management for NPOs. Denison et al. found NPOs have challenges in revenue growth and risk management. Revenue risk is not necessarily a negative connotation when there is greater revenue growth (Denison et al., 2019). NPOs should utilize a financial monitoring application to compare the effectiveness of revenue management among similar NPOs (Denison et al., 2019). Bezboruah and Carpenter (2020) also noted the importance of revenue growth and management in NPOs. Although revenue growth and management is not the paramount objective among NPO operations, it should be one of the significant financial objectives for an NPO manager to effectively manage and balance, as this effect improves the sustainability of the NPO (Bezboruah & Carpenter, 2020). NPO managers should seek to understand and balance the risk and growth of the primary revenue sources in the firm, as this can effectively guide leaders of NPOs about how to develop financial policies appropriate for the different streams of revenue (Bezboruah & Carpenter, 2020; Denison et al., 2019). This body of findings could provide more in-depth information regarding

the need for NPO leaders to focus on revenue growth, risk, and sources. In-depth knowledge could help because revenue growth, as well as revenue risk, affects the sustainability of the NPO (Bezboruah & Carpenter, 2020; Denison et al., 2019).

Overhead Costs for NPOs

It is vital to focus on overhead costs of NPOs. There are four well-known tenets of NPO financial management including minimizing overhead, diversifying revenues, being lean, and avoiding debt (Mitchell & Calabrese, 2018). According to Ryazanov and Christenfeld (2018), NPOs and charities receive ratings and evaluations based on respective overhead cost ratios. Further, donors are likely to be sensitive to these measures when deciding where to donate resources (Ryazanov & Christenfeld, 2018). Mitchell and Calabrese (2020) similarly noted higher program ratios and overhead cost ratios are important to donors and are associated with higher donations. NPOs tend to receive pressure from major donors to keep overhead costs minimum (Mitchell & Calabrese, 2020). In line with keeping overhead costs to a minimum, a majority of the grantors, specifically from the public sector, limit the amount of grant money available for overhead (Mitchell & Calabrese, 2020). This body of findings could provide empirical information regarding the importance of overhead costs and the effect on obtaining adequate funding for the NPO. This summary of currently existing relevant literature could justify the need for NPO leaders to pay attention to overhead costs and program ratios given the link to the amount of donations.

Managing Overhead Costs for NPOs

The prevalence and widespread growth of NPOs has resulted in growing public attention about transparency, impact, social innovation, and business-like management approaches (Smith, 2018). Mitchell and Berlan (2018) argued one of the main principles of normative NPO financial management is to drive minimization of NPOs' overhead costs and to remain fiscally lean. This is one of the important strategies in having a successful NPO. Chang et al. (2018) found financially stable NPOs successfully and effectively contain overhead costs. Usually this occurs by NPOs exerting efficiency by investing in talented officers as well as limiting the share of administrative clearing and fundraising expenses, as a percentage of total expenses (Chang et al., 2018). This body of knowledge could provide an initial overview on the importance of managing overhead costs of NPOs effectively. This is especially important because limiting overhead costs is one significant way to remain fiscally lean and have a successful NPO (Chang et al., 2018; Mitchell & Calabrese, 2018; Smith, 2018).

Selecting the C-Suite in NPOs

Arguably, selecting the chief executives, has the greatest impact on the effectiveness and development of an organization (Northrop, 2018). The chief executives selection function can often be shared with others having a stake in the outcome, but it inevitably comes back to board to make the final decision. It is important for a carefully considered search process to be completed. Prior to this search process commencing, the board members should review the organization's major needs and strengths. After their review, they should establish a list of specific priorities for the lead executive leaders.

Once priorities are established, they need to articulate what particular style, skills, and characteristics are being sought. Following that, board members need to clarify expectations and establish clear objectives for the first year of their service. Subsequently, they will also need to provide an adequate compensation package, along with any other employment terms (Jaskyte, 2018). For clarity, they are required to clarify their own functions to be different from those of the executives and their staff. Finally, leaders will need to prepare a comprehensive job description that includes a response to the most important question, "Who is the chief executive of the organization?"

Organizational Responsibilities of Leaders in NPOs

Leadership is a critical success factor for NPOs. In order to be an effective leader, there are several important leadership traits NPO leaders should have (Allen et al., 2018). Diaconu et al. (2018) and Guzmán et al. (2020) noted leadership traits include strong leader efficacy, high levels of emotional intelligence, and interpersonal skills, especially communication and trust building. These are among the most prevalent traits demonstrated by NPO leaders to perform leadership tasks effectively (Diaconu et al., 2018; Guzmán et al., 2020). Allen et al. (2018) argued aside from having strong interpersonal skills/traits, a leader of a NPO should exhibit traits of a servant leader. A typical servant leader receives inspiration by the intention of serving other members of the organization with the goal of making members of the organization wiser, more autonomous, and more likely to become servants (Allen et al., 2018). Traits of a servant leader also includes being readily available to help, willing to listen to followers, and demonstrate willingness to learn new tasks (Allen et al., 2018). This body of knowledge

could provide the leadership traits indispensable for effective NPO leaders. This information is valuable to consider, given effective leadership is a critical success factor for NPOs (Allen et al., 2018; Guzmán et al., 2020).

Organizational ambidexterity permits NPOs to manage modern- day industry demands and adaptive to variations in the environment (Kusumastuti et al., 2018). Rather than focus on acquiring outside resources for organizational use, organizational ambidexterity maintains NPOs are capable of simultaneously exploring and exploiting resources (Kusumastuti et al., 2018). Leaders using organizational ambidexterity will typically outperform firm leaders that solely focus on one aspect of managing resources (Kusumastuti et al., 2018).

Within the context of a NPO, the roles of the leader must have profound inspirational emphasis. That is, there are strategic leadership qualities needed among leaders in NPOs, which lead to organizational success (Stewart & Kuenzi, 2018). For example, inspirational behavior is fundamental to success and is an important responsibility for strategic leaders. Strategic leaders are known for their inspirational leadership qualities. Leaders motivate others to reveal flexible potential necessary to align with the strategic agenda forward (G. Wang & Hackett, 2020). Inspiration is only imaginable in an atmosphere where leaders and subordinates communicate liberally (G. Wang & Hackett, 2020).

According to Peppard (2019), a strong relationship between the leaders and employees can improve outcomes. This relationship is reliant on the performance of the leaders. For instance, a robust interpersonal association between leaders and workers has

a significant influence on workplace coherence and consequently organizational output (Peppard, 2019). In an extensive literature review which focused on leadership skills, behaviors, knowledge, and values, Coleman and Bourne (2018) uncovered crucial characteristics necessary for successful leadership. The first aspect was leaders should be able to anticipate any upcoming challenges (Coleman & Bourne, 2018).

Leaders should be able to make immediate decisions with partial knowledge while being able to see the entire scope of the organization's goals. Leaders should grow and support their employees' capabilities. It is important to be aware of how to interact within the environment of the organization and be able to learn and adapt to the needs of the team (Coleman & Bourne, 2018). Last, leaders should be able to settle employee disputes while cultivating a culture for success. These eight components can lead to better organizational outcomes (Coleman & Bourne, 2018).

Another necessary attribute in NPO leadership roles is the ability to lead with charismatic tendencies. According to Buil et al. (2019), charisma increases organizational success by creating a strong sense of organizational identity. Buil et al. added leadership could account for 45% of organizational success, it is vital to understand the relationship between charisma and organizational output. Existing literature has found a mixed relationship between leaders' charisma and organizational performance. In a study of 150 German companies, found charisma has a positive effect on organizational identity, which can increase employee and organizational outcome (Buil et al., 2019). According to Buil et al., individual leader attributes have a minimal effect on leadership effectiveness as leadership encompasses a set of behaviors. The effectiveness of any

leader includes attributes that can influence the behavior of the leader and have a

significant effect on organizational performance (Para-González et al., 2018). Situational

and environmental factors can also influence leadership. Not all leaders are competent in

all situations and one leader can be useful in one situation and not in another.

Strategic leaders should also possess the ability to assess the environment and

recognize contextual clues regarding potential dangers (Al Khajeh, 2018). Leaders should

be the first to recognize new trends and advancements, as managers measure the softest

signs of opportunities and initial indicators of future trouble (Al Khajeh, 2018). They

added successful leaders rely on effective sources concerning the industry, technological

advancements, and social atmosphere to help guide the organization forward.

For a leader in a NPO environment to be effective, they should be collaborative

and have a clear perspective. Efficient strategic leaders are proactive, future thinking, and

foster a team atmosphere while communicating a direction toward organizational

objectives (Newman et al., 2018). Leaders should know how to preserve the precision of

purpose through vision and determination. Successful leaders guide teams through issues

by making appropriate choices with training and skills development.

Transition

SSNPOs play an important role in cultivating communities. The purpose of this

qualitative multiple case study was to explore strategies that leaders of NPOs in the social

service area use to effectively manage overhead costs. In this section, I provided an

overview of the SSNPO and a context for the study. I shared three theories and

determined which was most appropriate to use as the conceptual framework for this

study. I also included a description of NPOs. SSNPO financial management and overhead costs were also presented in this section.

Section 2 includes a description of the project. The section begins with the purpose statement, the role of the researcher, and the description of the interview process. Section 2 also includes a description of the qualitative research design, components of ethical research, data instrumentation, collection, organization, and analysis techniques I used to conduct this study. The section ends with a description of the reliability and validity associated with this study. Section 3 includes the presentation of findings and discussions regarding application to professional practice, implications for social change, recommendations for action and further study, reflections, and conclusions.

Section 2: The Project

Purpose Statement

The purpose of this qualitative multiple case study was to explore strategies leaders of NPOs in the social service area use to effectively manage overhead costs. The target population were leaders from five SSNPOs in Portland, Maine, who use strategies to successfully manage overhead costs. The results of this study could influence social change by helping leaders of NPOs increase financial resources available, as a way of improving the lives of the employees within the organizations and communities serviced by these institutions.

Role of the Researcher

In a qualitative study, the role of the researcher is to collect data, analyze the data, develop themes, and write the results of the findings (Lester et al., 2020). Qualitative researchers have limited autonomy in their research methods, the way they conduct interviews, and the techniques used to analyze data (Mays & Pope, 2019). I developed an interest in this research because of my role in a SSNPO as a leader. After noticing other leaders within the organization did not have strategies in place to manage the overhead costs within their programmatic work department, I wanted to investigate the challenges and strategies this group of leaders faced to effectively manage overhead costs. The researcher is the primary instrument in data collection, identifying and exploring a research problem in qualitative studies (Yin, 2018). Data collection by qualitative researchers includes interviews, though others have observed data facilitated through tools such as registers.

As the primary researcher, I collected data through semistructured interviews, asked probing questions where needed, and used an interview protocol to ensure each participant answered the same initial questions. Researchers use an interview protocol to identify interview procedures, interview questions, and guidelines to follow during the interview (Yin, 2018). I asked open-ended questions to leaders from Portland, Maine, to obtain data. I used an interview protocol (see Appendix) to guide the interview process. The interview protocol contains a statement of permission to participate in the study, an explanation about the voluntary nature of the study, set interview questions, and closing remarks.

The Belmont Report, released by the U.S. Department of Health and Human Services in 1979, provides a guide for researchers to follow related to ethics and protocol. Another benefit to using *The Belmont Report* is that it aid researchers with maintaining an impartial position during data collection (U.S. Department of Health and Human Services, 1979). The purpose of *The Belmont Report* is to provide ethical guidelines for researchers working with human subjects based on three principles: respect for persons, beneficence, and human justice (U.S. Department of Health and Human Services, 1979). Individual researchers have an important responsibility for managing ethical dilemmas, and I followed the guidelines and principles contained in *The Belmont Report*. Adhering to the protocols within *The Belmont Report* is the responsibility of the researcher (Iphofen & Tolich, 2018). Using the protocols of *The Belmont Report* helps researchers with providing openness, maintaining confidentiality, obtaining consent, minimizing risk, and using reasonable participant selection. Understanding the importance of reducing

bias helps researchers with providing usefulness in the research project (Rose & Johnson, 2020).

Using five participants for this study could help mitigate bias because these participants fit into the scope of the study and asking them whether my interpretations seem to be representative of their beliefs will mitigate bias. Using methods such as an interview protocol, bracketing, data saturation, and member checking help alleviate the potential influence of the researcher's opinion within the research process. I used journaling and took proficient notes with a qualitative checklist to uncover any biases I may have, as posited by Starcher et al. (2018).

Participants

Case study researchers establish eligibility or selection criteria to include or exclude potential participants (Kindsiko & Poltimäe, 2019). Doyle et al. (2020) indicated that a researcher's eligibility criteria should also align with the research question to help in data saturation. I contacted five leaders from five NPOs where I have no affiliation to be participants for this study. Once I received verbal confirmation, I sent a written request to outline the timeline, as suggested by Zhong et al. (2019).

I only included leaders with experience using strategies to effectively manage overhead costs by doing background checks and evaluating any available information about the participants. I only included leaders who shared similar experiences on the strategies their organizations use to manage overhead costs. The criteria directly related to the research question. In addition, all participants had to be over the age of 18. Secondly, participants had to serve as a leader, employed at the c-suite level, within

SSNPOs located in Maine. Lastly, the participants had to have tenure for at least 1 year with the current organization. I used the above-mentioned eligibility criteria to ensure that the participants understood the processes, challenges, and requirements of SSNPOs.

Researchers should make every effort to guarantee participants' privacy. Trust is a crucial aspect of the participant-researcher relationship. Guishard et al. (2018) concluded that to have a productive qualitative study, it is critical for the researcher to establish a good relationship with the participants. K. G. Bailey et al. (2020) stated that when a researcher has solidified a sense of trust from the participants, the researcher may fortify the working relationships. To try to ensure participants' privacy, I used pseudonyms when recording and taking notes in lieu of the participant's real name and the identifying organization. Researchers should attempt to limit preventable risks related with the study (Jansen et al., 2019). I attempted to ensure that the identities of participants and NPOs remained confidential by not including personal or company naming information in the interview questions.

Research Method and Design

Research Method

The three primary research methods are qualitative, quantitative, and mixed methods. The qualitative method is used to explore the perceptions and experiences of individual participants in a real-world situation, whereas the quantitative method sometimes involves testing hypotheses and analyzing independent and dependent variables' relationships or differences using statistical methods (Yin, 2018). The mixed research method uses both qualitative and quantitative data (Patten & Newhart, 2018).

I used a qualitative research method to explore the strategies leaders use to manage overhead costs in SSNPOs. Qualitative research is a way to understand how individuals respond to social or human problems by exploring phenomena in the setting in which the researcher discovered them (Yin, 2018). Using a qualitative approach allows the exploration of the causes behind the issues studied from the perspective of the studied population (Yin, 2018). Quantitative research method was unsuitable for this research because the basis of this study did not include testing any relationship among variables. The mixed-methods approach is a combination of qualitative and quantitative methods (Doyle et al., 2020), which was also unsuitable because I was not applying a quantitative method.

I used semistructured interviews with open-ended questions in an informal interview approach, which is consistent with the expectations of a qualitative multiple explorative case study. Researchers use the qualitative method to discover an explanation of the core of a phenomenon (Doyle et al., 2020). This method should be sufficient for gathering information from individuals who have experienced the phenomenon being researched (Yin, 2018).

Research Design

Qualitative research designs include case study, ethnography, phenomenology, and narrative (Creswell & Poth, 2018). The case study design is effective in studies when there is minimal information about a phenomenon or an issue (Creswell & Poth, 2018). While using the qualitative method, I hoped to find reliable information in contexts where there is limited information available. Researchers use the phenomenological design to

study participants' lived experience with a phenomenon (Larkin et al., 2019), which did not fit with the purpose of this study. Researchers use the ethnography design to study culture (Doyle et al., 2020), which was not suitable because the interest in the study was business strategies instead of culture. The narrative design describes and analyzes the lives of individuals to obtain meaning (Doyle et al., 2020). The narrative design was not suitable for this study because the goal was to explore strategies leaders use instead of analyzing personal stories.

The case study design involves developing an in-depth examination of a subject or case (Baran, 2021). Yin (2018) stated that researchers consider the case study design a more formal approach to the qualitative discipline. Researchers can conduct case study research using single or multiple cases. Single case studies involve one location or group studied to conduct the project, whereas studies with multiple cases explore more than one setting about the same topic (Tekula & Andersen, 2019). Researchers investigate a condition or situation based on one or more groups or organizations through the case study design. I used the multiple case study approach to conduct my study. I studied five organizations to explore the strategies used by executive leaders to effectively manage overhead costs.

Data saturation occurs when no new themes arise from interview answers. The researcher's qualitative study will lack validity if there is a failure to reach data saturation (Saunders et al., 2018). To reach data saturation in this multiple case study, I used a purposeful sample. Researchers use triangulation to facilitate validation of data through cross verification from two or more sources, member checking to assist in exploring the

credibility of results, and probing questions to reach data saturation (Jansen et al., 2019). I used member checking, triangulation, and probing questions to help me reach data saturation, facilitate validation of data through cross verification and ensure credibility.

Population and Sampling

Qualitative studies can use various sample sizes because the ideal sample being contingent on the purpose of the study, research questions, and fullness of the information (Doyle et al., 2020). In a qualitative study, the number of participants needed to achieve saturation can range from five to 50 (Blaikie, 2018). My research question was addressed using five participants. Yin (2018) stated a researcher could use a small sample size (e.g., two to six participants) to explore a phenomenon. The population for the study included five SSNPO leaders in Portland, Maine, who have been in their position for at least 1 year and have experience maintaining overhead cost. The characteristics of a study are contingent on the adequacy of the sample size in a qualitative study (Kindsiko & Poltimäe, 2019). I used a purposeful sampling method to select the participants for the study. Purposive sampling is a nonprobability sampling technique based on characteristics of a population and the goals of the research (Creswell & Poth, 2018). Purposive sampling aids with selecting the appropriate participants for the study. When using the purposive sampling technique, the researcher has the ability to use their judgement for participant selection (Yin, 2018). Purposive sampling is critical in instances where a researcher must use an identified sample (Doyle et al., 2020). The participants should have the ability to provide important and detailed information from their experiences based on the topic (Cash et al., 2021).

The sample size within research can be predetermined; however, the number of participants in a study should aid with exposing information (Kindsiko & Poltimäe, 2019). Using too many participants could provide uncontrollable amounts of data (Cypress, 2018). For this study, the sample size was five business leaders in Maine. The quality of the sample more important than the actual size of the sample (Kindsiko & Poltimäe, 2019). To stay within the standards of qualitative research, I used member checking to assist in enhancing the credibility of results and for accurate presentation of participant ideas, while probing questions helped to ensure data saturation.

Abdul Majid et al. (2018) described data saturation as the point at which participants no longer offer new information. To achieve data saturation, I used probing questions with the participants and provided each participant with the opportunity to clarify them. Scholars use member checking to allow participants to verify their responses to confirm the accuracy of data collected by the researcher (McGaha & D'Urso, 2019). When using the case study design for research, a small sample and multiple modes of data collection aid with reaching data saturation with a few participants (Saunders et al., 2018). Data collection concludes when the researcher can confirm no new concepts (Hennink & Kaiser, 2020). Each participant met the following criterion: presently employed as a leader within an SSNPO. The interview questions comprised six initial open-ended questions and follow-up questions based on the initial responses to allow the participants to share their experiences as well as provide the researcher with the ability to ask probing questions.

Ethical Research

All Walden University research must comply with the university's ethical

standards and U.S. federal regulations. For ethical research, I provided a consent form

with the nature of the study, the purpose, and the possible benefits to participants. The

consent form included comprehensive information on expectations, a statement of

consent, a statement of confidentiality, and the voluntary nature of participation. The

consent form also had university contacts, Walden IRB approval number (06-02-21-

0509704), and a consent statement. I clarified the procedures and indicated that I would

keep the participants' identities confidential. Patten and Newhart (2018) stated

participants must be able to withdraw from the study without retaliation or adverse

consequences. Consent to participate in this study was voluntary with no compensation.

At any point during the research process, a participant could withdraw. To protect the

participants' privacy, I did not publish their names or those of the NPOs. I did not use

any personal information for any purposes outside of this research. I conducted the

interview remotely using a videoconference platform. I used the following pseudonyms

EL1, EL2, EL3, EL4, and EL5, and the NPO names as NP1, NP2, NP3, NP4, and NP5.

To ensure the participants were informed about the purpose of the study, each needed to

read and sign the Informed Consent Form by using email responses starting with "I

consent." I will keep all research material and data secured for 5 years after completing

the study.

Data Collection Instruments

The researcher is the principal data collection instrument in a qualitative research study (Korstjens & Moser, 2018). I was the intermediary from all sources of data collected. However, it is vital to use an instrument to facilitate data collection. In this research study, I used semistructured interviews to collect data from participants. K. G. Bailey et al. (2020) stated that the interviewer must build a trusting relationship with the interviewee. Before the scheduled interview dates, I rehearsed the interview process to ensure the process took the form of a conversation instead of a question/answer session.

A significant responsibility, as the researcher, is to ensure the participant feels comfortable and is ready to provide accurate information. To help with reliability and validity, the conversation model is the preferred method during the semistructured interview process. DeJonckheere and Vaughn (2019) suggested the inclusion of an informal opening before starting the interview to put the participant at ease. I opened each interview with a casual greeting before readdressing the participants on the purpose of the study.

The open-ended structure of questions enables the checking and managing of follow-up questions without predetermined answers (Pietsch & Lessman, 2018). Essentially, a semistructured interview allows the research to avoid dominating the conversion process. It ensures impartiality, follows protocol, and prepare follow-up questions appropriate for the data collection process (DeJonckheere & Vaughn, 2019). An interview protocol is in Appendix. Member checking is appropriate in case study

research to provide credibility and enhance reliability and validity of the data collected (Brear, 2019).

Data Collection Technique

Prior to starting the interview process, the respondents acknowledged their consent via email to illustrate their voluntary willingness to participate in the study. I had sent the consent form through an email to the participants before the data collection date. Before the interviews, I contacted the respondents through emails to remind them of the appointment time. Since I was conducting the interviews virtually, I operated from my office to ensure the participants' confidentiality and privacy during the data collection process. The interviews were limited to 45 minutes, with additional 15 minutes for any follow-up questions from me or the respondents. Collecting data through interviews for qualitative research is an advantage. According to DeJonckheere and Vaughn (2019), using interviews allows the researcher to access more profound insights into the respondents' experiences concerning the topic under consideration.

The techniques used for data collection were interviews via Zoom videoconference and reviews of company documents. I generated contacts from online (i.e., LinkedIn) and personal contacts, after which I engaged the prospective participants on their willingness to take part in the study. Company documents used include strategic materials such as annual reports, accessed freely from the organization's website. I also reviewed personnel and organizational manuals provided by the participants. The preceding technique involves the researcher asking probing questions to the participant and answering the questions (McGrath et al., 2019).

To identify NPOs for this study, I used a purposive sampling technique. Gill (2020) stated that the purposive sampling technique is also known as subjective, selective, judgmental sampling. It is a nonprobability sampling through which the researchers depend on their subjective judgment when selecting study participants (Cash et al., 2022; Gill, 2020). I considered employing convenience sampling but settled on the selecting sampling approach. Convenience sampling might lead to biased results due to the over-or under-representation of the target population (Cash et al., 2022). However, the judgmental sampling technique is beneficial in this research because it assists the researcher is focusing on a small population of interest to realize valuable outcomes from the study (Gill, 2020). Furthermore, judgmental sampling enables the researcher to collect qualitative responses, thus gaining better insights and more detailed research findings (Gill, 2020).

I used the built-in recording option for Zoom videoconference interviews. I asked each participant if they agreed to be recorded before starting the videoconference interviews. I contacted 15 people, but 10 declined. Therefore, I interviewed five respondents via Zoom. None of the participants refused to be recorded; however, I also took notes. I tried to capture important points and themes. If I found a response to a question complex or the respondent was unclear, I rephrased the question to determine if the participant comprehended the question correctly and if the response was what the participant intended (Finley et al., 2018). The data collection process for this study also included note-taking, observations, member checking, and triangulation for credibility and validity of research findings.

Virtual zoom interviews via an online meeting platform were convenient, especially with the ongoing COVID-19 situation. Using Zoom interviews allowed the participants to be in a comfortable environment when answering the questions. Qualitative research aims to determine people's experiences concerning a phenomenon; asking questions that require real-time responses will be the best way to obtain responses (Richards & Hemphill, 2018). In my study, the best way to get the strategies used by executive leaders to manage overhead costs was to ask the participants' interview questions. An advantage of using interviews is exploring the participants' thoughts to gather insight (McGrath et al., 2019). Conversely, a disadvantage to phone interviews could be the participant answers my phone call in a location not convenient for them to speak openly (McGrath et al., 2019). Member checking allows participants to review the adequacy of data interpreted in research and determine the meaning of their responses (Richards & Hemphill, 2018).

Using various sources of data was necessary for this study. Specifically, using multiple data sources allows the researcher to achieve data saturation (Stahl & King, 2020). Researchers use additional data sources such as company documents (including annual reports) and participant interviews to ensure data saturation is achieved (Renz et al., 2018). As Stahl and King (2020) reiterated, using various data sources boosts the accuracy of the study results. For the current research, I verified the collected data through member checking of each participant's responses and emailing them a copy to affirm the accuracy of my interpretations of their responses.

Data Organization Technique

For this research study, I placed data from the interviews into the NVivo (Version 12) software system to organize the information. Moreover, NVivo has a feature for labeling each question by concept (Castleberry & Nolen, 2018). The files were labelled using pseudonyms to protect the privacy and confidentiality of the study participants and the NPOs. In particular, EL1, EL2, EL3, EL4, and EL5 were used for the individual respondents and the NPO names as NP1, NP2, NP3, NP4, and NP5. Additionally, I used member checking and researcher logs to certify the results correctly reflected the data and the phenomenon studied. A researcher can mitigate personal biases and contest predetermined concepts by frequently comparing member checking and researcher logs (Iivari, 2018). I reviewed interview transcripts and used member checking to verify the accuracy of the data collected. To finalize the member checking process, I provided participants with my interpretation of their responses to the interview questions and asked them to confirm their responses. I also maintained a researcher's log as I collected data, interviewed participants, and analyzed the data. A. Bailey et al. (2020) recommended researchers document every experience and interaction during field studies and retain this information in an accessible location for easy retrieval. I logged what I saw and heard from each participant using my researcher log to capture data.

Yin (2018) recommended that researchers store data collected from study participants in chronological order and major topics. I kept data obtained during this study in a secure location to preserve participants' privacy. Paper documents were stored in a locked file cabinet, and the zipped electronic files were stored on a thumb drive and

placed in the locked cabinet, as suggested by A. Bailey et al. (2020). All records will be

retained for 5 years since the study date. At the end of the 5-year retention period, I will

destroy records by shredding paper files and permanently deleting electronic files.

Data Analysis

This section entails discusses the techniques used to analyze the collected data.

The role of data analysis in qualitative research is coding the collected data into different

thematic areas (Prasad, 2019). The central research question for this study was, what

strategies do SSNPO leaders use to manage overhead costs effectively? Data analysis is

an essential component of research. Data analysis is a method to process qualitative data

and share the results with an audience (Maher et al., 2018). This aspect allows the

research to gain detailed insight into the phenomenological meaning of the studied issues.

Prasad (2019) underlined data analysis as the most challenging stage of qualitative

research. Prasad asserted that the collected data might lack homogeneity or come with a

differential perspective. However, these challenges did not occur in this research study.

Apart from organizing the collected data, NVivo 12 aided in data analysis. The

data analysis process comprised data transcription, summarizing, member checking, and

utilizing the five qualitative data analysis process steps. Subsequently, developing codes

followed with the next step focusing on developing themes using NVivo. According to

Castleberry and Nolen (2018), NVivo 12 software provides researchers with an electronic

means for analyzing data. NVivo 12 restructures information while at the same time

categorizing the analyzed data. Furthermore, NVivo 12 allows the researcher to employ

varying query tools to identify different perspectives from the interviewees' responses (Mortelmans, 2019).

I used the findings from the data analysis to discover the strategies SSNPO leaders use to manage overhead costs effectively. The strategic documents, such as annual reports, provided detailed information on the company's strategic approach to managing the overhead costs. One of the major concepts employed during data analysis is triangulation. Tarrow (2019) described the four types of triangulation: (a) data triangulation, (b) theoretical triangulation, (c) research triangulation, and (d) methodological triangulation. Research triangulation contributes a diverse research group to the study, assuming the different researchers could contribute varied analyses. Data triangulation means collecting data from different periods and sources, while theoretical triangulation explores multiple theories to determine the same data group (Flick, 2018).

For data analysis, I used methodological triangulation to accurately reflect the results of the data and phenomenon being studied. According to Stahl and King (2020), methodological triangulation entails employing more than one approach to explore a given phenomenon. In contrast, methodological triangulation uses multiple methods to obtain detailed data about the phenomenon (Noble & Heale, 2019). Methodological triangulation is beneficial in research, as it confirms the study findings while at the same time increasing validity and enhancing the researcher's understanding of the phenomenon being researched (Renz et al., 2018).

In this study I applied the five steps for data analysis in qualitative research, as identified by Yin (2018), which include (a) compiling, (b) disassembling, (c)

reassembling, (d) interpreting, and (e) concluding. Compiling consists of organizing the data collected. Throughout this step of compiling, I grouped the collected data based on content similarities based on strategy modification, leadership approach, and employees' response. Dissembling includes reviewing the data to develop themes (Yin, 2018). Throughout this step of dissembling, I categorized consistent themes present within all data sources. This move was the first chance for me to analyze the data in a cluster instead of singularly. Reassembling consists of synthesizing the themes identified in the previous step into core themes. At this stage of reassembling, I developed themes closely related to the research question. Interpreting consists of rereading all data sources to find patterns revealed in the interview transcripts. During this stage of interpreting, I determined if the information provided in the interview transcripts aligns with other data sources. Concluding consists of evaluating the data to see if there is any synergy to the research questions. I developed conclusions connected to the research question and the core themes developed in the previous steps during this concluding stage. Upon completing this step, I prepared the study results constructed on participants' perceptions of the research questions.

I evaluated data using my conceptual framework of Fiedler's (1974, 1994) contingency theory of leadership to explore the strategies SSNPO leaders use to manage overhead costs effectively. In the first stage, I reviewed the interview data for any emerging themes then analyzed and classified the data into relevant and irrelevant, disregarding any insignificant information. Second, I grouped the consistent themes directly related to each research question. After that, I developed an understanding of the

themes, developed conclusions related to the research questions and expounded on the participants' experiences.

Reliability and Validity

Vaismoradi and Snelgrove (2019) noted a strong correlation between reliability and validity as well as how well a researcher executes the research methodology. With the focus of my research being on NPO leaders and overhead costs, identifying participants in the NPO sector helped ensure I choose the most appropriate sample for the data collection. The use of semistructured interviews, as the primary technique of data collection, helped ensure the participant interviews are precise and verifiable.

Reliability

When applied to research, reliability includes to what extent the outcomes of a study will lead to the same outcomes for another report. Hayashi et al. (2019) determined that if a researcher is to adhere to the highest academic research standard, reliability is one crucial component of the research process. Using semistructured interviews and NPO annual reports when collecting data is a technique scholars use to ensure studies meet reliability (Hayashi et al., 2019). I collected data from semistructured interviews and documents from the NPO. Subsequently, I interpreted the data in the most unbiased method possible to ensure readers and other researchers view this study as reliable.

To remain objective in the current study, I followed interview protocols, reviewed interview transcripts, and performed member checking. Yeong et al. (2018) determined that an interview protocol ensures each participant receives the same question in the same order. Participants can confirm their responses and adjust, as needed, through member

checking (J. L. Johnson et al., 2020). Each of these aspects previously described was vital to confirm the data collected was consistent with what transpired in the setting, giving support to reliability.

Validity

The theory of validity addresses the accuracy of the research study. The results of a research study must accurately reflect the environment investigated to determine validity (Kenny, 2019). Qualitative researchers are responsible for ensuring the credibility of the results (G. Christensen & Miguel, 2018). I used the following approaches to confirm the validity of this study: credibility, dependability, transferability, and conformability.

To ensure the study's credibility, the data must be determined as believable and applicable to the participants and environment from the people living the experience (G. Christensen & Miguel, 2018). Ensuring credibility in qualitative research is vital. It describes the confidence scholars or readers assign to the data used in qualitative research (Stahl & King, 2020). Evidence-free from bias, distortion, and error will increase credibility (Yin, 2018). I interviewed NPO leaders to understand their strategies for effectively managing overhead costs. I used member checking to allow participants to examine my interpretations of their responses to interview questions, my review of company documents such as annual reports, and methodological triangulation. The purpose of utilizing these processes is to ensure the interviews, and my interpretation of the participant's responses accurately conveys the anticipated communication from participants. Member checking helps to decrease the misinterpretation of the participant's

views (Candela, 2019). I continued the member checking process until each participant had no additional comment; I did this review twice for two participants; however, it was just once for the other three respondents. I completed this method to help ensure the credibility of the study.

Dependability occurs when a researcher accounts for environmental factors that may influence a study. Dependability entails enabling participants to evaluate the current research study's findings, interpretations, and recommendations (Stahl & King, 2020). Member checking allows participants to confirm and adjust their responses if needed (Caretta & Pérez, 2019). Documenting the research procedure is a good way to establish dependability. The way the data and study accurately reflect the research question is a major aspect of dependability (Theofanidis & Fountouki, 2018). I remained steadfast on the subject and omitted data not relevant to the topic to help ensure dependability.

I also attempted to address transferability when I reported the study results. Transferability involves transferring the study to similar settings (C. S. Wang et al., 2019). Purposive sampling could improve transferability (Mohapatra & Chamola, 2020). The results from my study could apply to other settings about the topic, though transferability is not a prominent feature of qualitative research. I interviewed SSNPO leaders from three organizations hoping their overarching feedback would provide a narrative for NPO leaders to establish transferability.

Confirmability is another crucial aspect in ensuring the trustworthiness of a study. According to Stahl and King (2020), confirmability is the degree to which other researchers could confirm the findings of a given study. To ensure confirmability in this

study, I recorded the interview responses, systematized the data, and disclosed the methods used in the data analysis process. This action allows readers to ascertain whether the study process was credible.

I reviewed the data results twice, considering the different viewpoints to ensure the audience understood my data analysis process and discussion of the results. Confirmability involves how other people would interpret the data (DeJonckheere & Vaughn, 2019). I reviewed the data various times and examined the data when developing themes to ensure other researchers understand how I drew the conclusions and how the findings emerged.

Another important aspect of qualitative research is data saturation. Data saturation is the method researchers use to ensure that they do not attain any additional information to address the research questions (Saunders et al., 2018). The inability to achieve data saturation may omit themes related to the phenomenon studied (Moser & Korstjens, 2018). I used probing questions to achieve data saturation. The probing questions allowed data extraction that I subsequently checked to determine if data saturation occurred. I interpreted the answers provided by the participants and transcribed the interpretation. I conducted this process until each participant had no additional feedback to provide. The technique of member checking enables a researcher to conduct follow-up interviews if needed based on the accuracy of interview interpretations and is a good technique to achieve data saturation (Lowe et al., 2018). I analyzed the results, once I was confident no further data were available.

Transition and Summary

Section 2 reiterated the purpose of the study as well as the description of the role of the researcher and the study participants. I provided the rationale for applying a qualitative methodology and a case study research design instead of other research methods in designs. In this section, I presented a description of the population and sampling technique, interview questions, and a discussion of ethics. I provided a description of the type of data for the study, the data collection method, and the data organization approach including a discussion on the analysis technique, reliability, and validity. In Section 3, I present the study findings in a detailed discussion on how the study may apply to professional practice and contribute to social change. Section 3 also contains recommendations for action and further research, reflections, and conclusions.

Section 3: Application to Professional Practice and Implications for Change

The objective of this qualitative multiple case study was to explore strategies leaders of SSNPOs use to manage overhead costs effectively. Yin's (2018) five-step data analysis and the contingency theory formed the foundation for data analysis from the data collected. To gain the perspective of this group and for triangulation, I used two types of data, semistructured interviews and company documents (e.g., strategic annual reports accessible freely through the NPOs' websites and personnel and organizational manuals provided by the participants). Using qualitative methodological triangulation helped me gain greater insight into the research topic and increased the study's validity. Presentation of the findings from the qualitative analysis of data collected from the five participants working in the social service sector in Maine is covered.

The findings revealed that leaders of SSNPOs have the correct leadership skills but need to improve communication with employees and have employees believe in the organization's mission. Managing the costs to run a nonprofit is challenging for leaders in these organizations. To advance the mission of these businesses, managing overhead costs is a crucial determinant for business viability.

The emergent themes I extracted from the data collected aligned with the existing literature and the conceptual framework. I entered the transcribed data into the NVivo 12 Pro qualitative analysis software to help categorize themes and patterns from the participants' responses. After the data analysis, four themes were established: (a) effective communication, (b) modification of strategies, (c) circular leadership approach, and (d) employee buy-in.

Presentation of Findings

The main research question that guided this qualitative multiple case study was: What strategies have you used to effectively manage overhead costs? This section contains a discussion of the different themes that emerged from the five semistructured interviews conducted with five NPO leaders and reviews of organization documents. The themes that were identified in this study confirmed strategies for improved business practices and imply social change. Guided by Fiedler's (1974, 1994) contingency theory and using Yin's (2018) five-step data analysis, I identified four themes. Theme 1 is about intentional communication between internal and external stakeholders. Theme 2 establishes the need for flexibility when changes need to be made to strategies. Theme 3 identifies the importance of not having a hierarchal structure within the organization. Under Theme 4, participants discussed the buy-in of their employees aided in the implantation of effective strategies. The themes, number of respondents identifying the themes, and corresponding number of occurrences are included in Table 1.

Table 1

Frequency of Themes

Themes	No. of respondents identifying the theme	No. of occurrences
Effective communication	5	36
Modifications of strategies	5	30
Circular leadership	5	30
Employee buy-in	5	33

Theme 1: Effective Communication

Theme 1 emerged from participants' responses on their experience using various strategies that work best in managing overhead costs. Effective communication throughout an NPO is important to establish and move strategies forward. Moreso, if communication is clear internally, using communication enables employees to articulate the mission of the organization clearly to external stakeholders, especially when seeking funds for programmatic work.

Table 2 shows effective communication subthemes, the number of respondents identifying the theme, and the number of occurrences during data collection.

Table 2

Effective Communication Subthemes

Subthemes	No. of respondents identifying the theme	No. of occurrences
Communication within the team	5	19
External Communication	5	17

Participant EL4 expressed,

> What we usually do is make sure everything is well communicated and adjusted to the circumstances. If we have a budget that was approved, or that we requested, but we receive less, we try to communicate effectively with the donor that this is what we requested, but you gave us this so we need to adjust our spending into the reality of how much money we do have. So it's all about communication. And, the most important communication would be between the managers, and the grant writer, or grant managers, and the funders. If the funders are communicated

with upfront, with what the changes are, they tend to be fine with that

information, and the expectation matches the reality, and more often than not it's

not a problem. So the communication makes it easier.

Participant EL3 added,

I will go back to the communication piece. I think that really is the key to

everything when you think about the work we do especially now, there are so

many pieces in all departments. And I think making sure we are all

communicating, it's what we need and it makes the work much easier when we

are doing that. … They're donors who you have really good relationships with

and keeping them abreast to a budget that might need help is a good cultivation

practice. It nurtures the relationship and keeps the donor informed about the

projects that they might be interested in hearing about or they might eventually

need help us get through. Also, just the collaborators in the community and your

board, you know, making sure the board is well informed of what's working,

what's not, and where we need help.

Connecting Theme 1 to the Conceptual Framework and the Literature

The findings align with the main principles of the conceptual framework,

Fiedler's (1974, 1994) contingency theory, on examining the manager's relationship with

their subordinates or other leaders within the organization. The organization documents

revealed the commitment to building strong relationships through concise

communication. The documents demonstrated how the communication style enabled

leaders to strengthen the community and be able to witness the transformational power of

working together. According to the documents, effective communication helped the organization leaders to build partnerships with corporations, donors, volunteers, and community-minded leader. It is evident the leaders do make relationships with other members of the community for the success of their mission.

Participants agreed that having effective communication with other team members is key for effectiveness and making the work of nonprofits easier by enabling those involved to effectively manage overhead costs. Using effective communication was perceived as enabling members to have good relationships with the donors and the board. Effective communication with funders enables leaders of nonprofits to clearly understand what is needed, if any, adjustments to funding are provided and how funds are used, improving the management of overhead costs. This finding is supported by the argument of various researchers that the effectiveness in operations and communication increases the organization's chances of receiving donor support (Schonour, 2019). This aspect, in turn, enables leaders of nonprofits to effectively manage overhead costs from the additional funds because of working and collaborating with other foundations. According to Davis and Myers (2019), for subordinates to attain knowledge, leaders are responsible for communicating environmental contingencies as issues arise, explaining objectives, and preparing employees for upcoming changes, which aligns with the findings of this research. Therefore, the use of effective communication enables leaders and employees to be well prepared for arising issues and upcoming changes. When prepared, leaders are in a better position to avoid unnecessary costs. Besides, each NPO is recommended to ensure voluntary board members are competent and skilled in their roles to ensure the

execution of the mission (Miller-Stevens & Ward, 2019; Powell & Bromley, 2020).

Suykens et al. (2019) indicated voluntary board members have a major effect on the

governance of the NPO. Suykens et al. underscored the importance of ensuring these

board members have the competent skills and knowledge needed to steer the social

service organization to success. The theme of the importance of communication with the

key stakeholders, especially the donor, is confirmed through secondary research by

Gamble et al. (2019). Hence, communication is considered a prerequisite feature in the

management of SSNPOs. That is an indication that the findings of this research are

aligned with the other previous studies on the subject.

Theme 2: Modification of Strategies

In the second theme, participants described some of the strategies that they have

modified to enable the effective managing of overhead costs. The modified strategies

included: (a) changing people's mentality by convincing them to act and be part of the

solution and further assuring them that their contribution will be used effectively, (b)

having flexibility and being flexible while undertaking social service operations, and (c)

modifying strategic organizational goals. Table 3 shows subthemes, the number of

respondents identifying the theme, and the number of occurrences during data collection.

The organizations' strategic plan emphasized the need for flexibility as leaders and

employees. According to the document, adjustments to the plan would be made based on

financial, programmatic, and personnel needs of the organization.

Table 3

Modifications of Strategies Subthemes

Subthemes	No. of respondents identifying the theme	No. of occurrences
Mentality change	5	10
Flexibility	5	10
Modifying strategic goals	5	10

EL1 expressed,

And then that's going along in money, people don't put the money where it

should, because they don't believe that you're going to share it well, 100%, so

that's the problem, we have to change that. How we change that part, in order for

my people then, to be more involved, to give more, or contribute more. We need

a very big change in their mentality, so people can understand now that we are

here, we are in a capitalist economy now, nobody give you things for free, you

have to put yourself together as a community, as a corporation, and you have to

make things happen, you have to be part of the solution, you are not passive

anymore, you need to be active.

EL3 addressed the strategy of being flexible and modifying organization strategic

goals adding the following:

For example, we recently merged with another location to form a regional branch

for our nonprofit, and we are modifying our strategic goals that we have set

before to make sure that you know, this that inclusivity of you know, the other

side coming, merging with our organization. I will say that yes, you have to be

flexible in this work and when you are flexible then to the question of you know,

it helps to yes to stay in the budget, but at the same time, I feel like when you are

flexible, it gives more room yes to stay in the budget, but at the same time, if you

go over, you know that, which the word I'm trying to use, meaning you know that

it's okay because you have planned ahead.

Connecting Theme 2 to the Conceptual Framework and the Literature

One guiding principle of the contingency theory is position power. When

managing overhead costs, a leader must have the autonomy to make appropriate

decisions within their assigned task; thus, the agility of executive leaders and

stakeholders is crucial. Being flexible is also one modification strategy that can help with

avoiding increased and unnecessary overhead costs while undertaking community service

operations. The findings of this study are supported by Mitchell and Berlan (2018). They

argued that leaders' decisions to employ specific strategies for managing overhead costs

should fit with environmental contingencies and performance variables at that time and

place. The authors also added that leaders must be flexible in their leader-member

relations, task structure, and position power to align procedures with organizational

situations. Leaders should consider being flexible in their undertaking depending on

environmental contingencies and performance variables to manage any arising overhead

cost. Davis and Myers (2019) also argued that leaders should use strategies and

management techniques that will effectively address environmental circumstances. Davis

and Myers further argued that ineffective management of overhead costs by SSNPO

leaders occurred because of the inability to adapt to environmental changes. Inflexibility

in executive NPO leaders or lack of awareness in internal and external forces that

influence performance may inhibit the ability to construct cost management strategies that fulfill situational needs (Davis & Myers, 2019).

Ortega-Rodriguez et al. (2020) argued that SSNPO leaders face a long list of challenges that start with fundraising and include everything from meeting increasing demands for services to utilizing technology which amounts to overhead costs. Instead of just asking for a contribution from community members through fundraising campaigns, when leaders should change the mentality of the people to be more active in social projects. Through this, to be part of the solution to social issues, community members are more motivated and easily persuaded to contribute, similar sentiments shared by Ortega-Rodriguez et al. (2020). Such contributions and support from being part of the solution enable SSNPO leaders to avoid some costs and be in a better position to manage overhead costs. This theme aligns with secondary research by Scherhag et al. (2020). This is because SSNPOs have to change strategies in response to the changing environment as they make efforts to enhance the welfare of humanity.

Theme 3: Circular Leadership Approach

Participants described some of the least effective strategies used for managing overhead costs such as (a) being rigid and reluctant to change, (b) having a hierarchical system of leadership (c) getting grants, and (d) using own money. The organizations' documents revealed commitment of the organization to eradicate hierarchical bottlenecks. The documents included several principles that guide each leader's interactions, whether through people they serve, interdepartmental teamwork, or community outreach. Table 4

shows the subthemes, the number of respondents identifying the theme, and the number

of occurrences during data collection.

Table 4

Circular Leadership Approach Subthemes

Subthemes	No. of respondents identifying the theme	No. of occurrences
Reluctance to change	5	15
Hierarchical leadership	5	15

EL2 said,

Just being rigid. Being rigid with either what you can do or can't do. The

hierarchical structure for me doesn't work. I mean, it works in the corporate

world, of course, because it's more military based language and culture. But for

the nonprofits, it's really about, you know, if you don't connect people to the

work and find their passion in it that is not really going to work. So, I guess that's

my piece. I mean, we're not in the nonprofit world to make money. We're in it to

do good work.

EL5 explained,

The other thing is grant funding. I just noticed how much effort goes into the

grant funding and then you don't get very much money. And it's so rigidly

controlled, and you really don't have any wiggle room. I have not gotten a grant

for the initiative that is the nearest and dearest to my heart, because that is going

to be too slow and too restrictive. And, that's the other thing with grants when

you want to move, and you want to do something quickly, and you want to help

lead change, it's really hard to do if you're trying to do grant funded work, because a lot of times, that's just so laborious.

EL4 said,

I'm able to use private funding to build for what I'm doing with the families and then their supplies that are needed for the initiative that I'm doing. And those I've largely used, the money that I get from being part of, there's a, like an innovation network out of [a local university that] I'm part of, and then I also use some of my own money. So, I've used some of that administrative money that I get from being the lead. … I definitely wish I didn't have to spend my own money. That's not intentional, but that's what happens sometimes.

Being rigid goes against the strategy of managing overhead cost by being flexible in social work to avoid increased overhead cost.

In relation to the above strategies one participant addressed the importance of the circular leadership approach and having established social networks. EL2 stated,

We use the circular leadership approach, so there's no hierarchy. So we get all the information out together, like I'll put all the information out and then the whole team will know what everything looks like and what the responsibilities are. And through our networks, we are able to have a transparent dialogue about budgetary matter, which include deficits.

Connecting Theme 3 to the Conceptual Framework and the Literature

Another principle of the contingency theory is leader–member relations. Akingbola and van den Berg (2019) claimed that effectiveness in managing overhead

costs depends on aligning leadership practices and employing organizational strategies, as evidenced in these research findings. As previously discussed, tasks may take longer to approve in a hierarchy system than in a circular leadership approach. This aspect prevents a nonprofit leader from effectively managing overhead costs that would arise because of a delay in communication passed down in hierarchical positions or fear of employees approaching leaders due to superiority. The results of this study indicate that leaders at all levels must be intentional in building a culture of trust, which will enable employees who are not always in the executive level meetings or decision-making process to know their input will be taken into account within reason. The same concept is illustrated in the organization website where it states:

> Our mission is to provide an inclusive environment for a diverse group of employees, volunteers, Club members, and Club families. Where opportunities and equal access are demonstrated at all levels. We have zero tolerance for discrimination in any form. The model we set fosters our ability to understand, support and deliver on our organizational goals and commitment to youth. The information indicates there is inclusivity in the manner the organization manages its affairs and helps in getting input from all stakeholders.

This study shows that by having a circular leadership approach, all managers and subordinates in a nonprofit can have a relationship that supports effective communications, prevents delays of task that would enable the leaders to effectively manage overhead costs arising due to delay, or quickly manage and solve related issues, as revealed by Popp and Hadwich (2018). The findings of this study support the notion

that effectiveness in managing overhead costs depends on the alignment of leadership

practices and employed organizational strategies, as posited by Akingbola and van den

Berg (2019). Davis and Myers (2019) and Mitchell and Berlan (2018) also viewed

leaders' and members' relationships, their ways of interactions, and how those in power

positions influence situational effectiveness, such as the effectiveness of involved parties

in working together in managing overhead costs. The aspect of being rigid is not

supported by scholars such as Mitchell and Berlan (2018) and Davis and Myers (2019).

They argued that leaders should be flexible to adapt to change and fulfill the situational

needs of an organization at a particular time, which can enable an NPO leader to avoid a

potential increase in overhead costs. This theme is supported by secondary research by

Costa and Goulart da Silva (2019), who found it essential for financial accountability

through effective leadership that can only be realized through circular leadership of the

SSNPO.

Theme 4: Employees Buy-in

Theme 4 was based on participants' description of how employees responded to

various strategies implemented at the organization to manage overhead costs. The results

showed that employees appreciate when things are different in the organization. When

some strategies are implemented to manage overhead costs, employees tend to be

creative and innovative. In organizational documentation, teamwork from the employees

is emphasized, and the employees should be aligned with the organization's ideas.

According to the organizations' personnel handbook, the goal is to work toward creating

a welcoming, caring, and non-judgmental environment; being active listeners and seeking

information; and being honest, truthful, and consistent. Employees also feel inspired and motivated to be more productive while providing nonprofit social services. Besides, the results determined that effective strategies enable employees to feel like team players and improve their strengths and passions. Table 5 shows developing the team subthemes, the number of respondents identifying the theme, and the number of occurrences during data collection.

Table 5

Employee Buy-in Subthemes

Subthemes	No. of respondents identifying the theme	No. of occurrences
Employee response to strategies	5	15
Employee feeling like a contributing team player	5	8
Employee adapting to change	5	10

EL2 stated,

So I think that also honoring people, try to understand the team players aptitudes and really trying to create a collective vision for the team that really allows team members to get in touch with their strengths and the passions so they can be inspired and it's through that connection that they get to a higher level of work ... also feeling like they're team players and not like I'm the boss kind of thing. So having that circular leadership model really helps people feel like they belong on the team and that they'll do anything for the team and for the people we serve … Kind of using the creativity, infusing creativity and innovation in problem solving.

EL3 added,

It is not just the senior leadership team or the leadership team that is involved. We also bring in the employees when we are working on those strategies, to give feedback. And when you have this feedback from the employees, then, at the end when you have this end product, it's easier for everyone in the company because they are part of it.

Connecting Theme 4 to the Conceptual Framework and the Literature

The findings align with Northouse's (2021) argument that in the context of effective overhead cost management strategies, members' positive perceptions of a leader's decision strength to employ specific strategies increase. When members are more applausive to the strategies implemented, the outcome will likely be successful.

According to Northouse (2021), a leader's ability to gain favor with members quickly is vital under the assumptions of contingency theory because situations often change because of internal and external forces, which are shared in the research outcomes. These findings further support the contingency theory of leadership. When applied, the contingency theory considers contextual indicators and factors needed for organizational success, such as when leaders implement effective strategies to manage overhead costs.

According to literature, scholars and leaders use the leadership theory to indicate the need to enhance relationships with members/followers, specifically by motivating followers and appealing to self-interests or by exchanging benefits (Arif & Akram, 2018; Kwapisz et al., 2019). From the NPI website, the organization focuses on improving lives

by mobilizing the caring power of communities worldwide to advance the common good. It indicates the organization is for the common good through exchanging an interest in line with Arif and Akram (2018) and Kwapisz et al. (2019). Based on this, when leaders implement effective strategies for managing overhead costs, the strategy can aid with motivating the nonprofit team of employees and volunteers to use the strategy for success in social work by effectively managing overhead costs, which is reflected in the research findings. This theme aligns with Buil et al. (2019), who found leaders as a key feature determining relations between employees and the management. However, when the leaders establish trust with the employees, the SSNPO will likely succeed in its endeavors. On that, the organizations engage employees in crucial decision-making of the company. They come with strategic plans making them part of the organization. Therefore, employees feel inspired with the results and become more productive in their social work functions.

<div align="center">**Application for Professional Practice**</div>

The results of this study add to extant literature information on various strategies that SSNPO leaders and team members use to effectively manage overhead costs. First, scholars and researchers in various fields can use the information gained from this study for insight on strategies used for managing overhead costs, more specifically for nonprofit and social service organizations. Secondly, the leaders of nonprofit and social organizations can utilize the findings established from the research to heighten and improve existing strategies.

The study findings could inform the decision-making and strategic planning efforts of SSNPO leaders. Using the strategies determined in this research could help leaders enhance communication and solve the problems associated with a hierarchical system. Nonprofit leaders can implement a circular leadership approach in change transformational programs as the best working strategy to help the nonprofit team mitigate overhead cost through effective communication and free flow of useful information among the team members, management, and the board. Nonprofit leaders can also focus on hiring trained volunteers and include both the managers and the board members to decrease costs. The leaders can ensure that the volunteers and other recruits can offer multiple services because of their various skills. As noted in the findings, this will best mitigate overhead costs that organizations experience. Additionally, using the results of this study, nonprofit leaders and other practitioners in the field can learn how modifications in existing strategies can give them an upper hand in the management of existing overhead costs, such as enhancing flexibility and changing the limiting organization strategic goals.

Implications for Social Change

Nonprofit and social service organizations and the local community could benefit from implementing the findings of this research by obtaining a better approach for successfully managing overhead costs. Results gained from this research can effectively contribute to social change by providing nonprofit leaders with direct strategies to manage overhead costs effectively and direct the saved funds to organization social projects that could benefit the local communities. From the findings, nonprofit and social

leaders can focus on creating awareness programs to help people with ways to act and be a part of the solution by changing the mentality of leaders, workers, and the community. By doing so, leaders will be working with people willing to act when needed for positive social changes. The local communities could also willingly contribute to nonprofit programs that enhance the newly implemented business lifestyle. In return, SSNPO leaders will be well-positioned to manage overhead costs. Therefore, when implemented over time, the findings of this study could aid in catalyzing beneficial social behaviors.

The local communities can also socially benefit from the recruitment of multiskilled individuals to mitigate overhead costs due to the multiple offering of different services. If implemented by a hierarchical system of nonprofits, a circular leadership approach can benefit those leaders in having effective communication with representatives in the social communities where nonprofit projects are enacted. Volunteers, as well as other team members in an SSNPO using the findings, could be better equipped and benefit from the skills gained on how to mitigate overhead costs effectively for the organization.

Recommendations for Action

Considering the adverse effects of overhead costs, research on how to mitigate these costs is helpful in SSNPO leaders. Lack of research in the SSNPO overhead costs makes it difficult for leaders of SSNPOs to develop effective strategies or modify existing strategies of mitigating overhead costs. If SSNPO leaders lack effective strategies for managing overhead costs, the nonprofit could collapse and abandon their socially beneficial projects, negatively impacting the community. Therefore, SSNPO

leaders and management team members should pay attention to the various strategies discussed in this study.

Another recommendation is for SSNPO leaders with a hierarchical system to implement a circular approach system so all members can freely speak to manage overhead costs. When members of the organization have free interactions, it enhances communication, thus leading to a working environment where problems are solved quickly and swiftly, which enhances the management of potential overhead costs that the SSNPOs may otherwise experience. Another recommendation is for SSNPO leaders to create awareness through training programs to their team of volunteers and multi-skilled workers on effectively managing overhead costs. Recruiting multi-skilled NPO team members and volunteers and then training these individuals on mitigating overhead costs could foster the success of the various strategies discussed in mitigating overhead costs when implemented.

Organization leaders should enhance the social networks and collaborate with various foundations to gain financial support to cover reoccurring and emerging overhead costs. Improving organization collaboration with other foundations could aid the organization with having a more significant impact in the social projects by working together with other foundations to mitigate costs could, in turn, create positive benefits to the community and all parties involved. Organization leaders need to maintain flexibility in community projects and avoid being rigid to help manage overhead costs effectively. This aspect aligns with enhancing the community outreach by changing their mentality

and making them willing to act and be part of the solution when facing various challenges that may contribute to SSNPO overhead costs.

The last recommendation is for scholars and institutional researchers to use the information provided by the current research study to enhance their research and understanding of overhead costs and the various strategies that SSNPOs can implement, modify, or avoid in mitigating organization overhead costs. The results of this study could reach a large audience. I plan to disseminate the findings of this research through presentations at organization conferences, providing local SSNPO coalitions a copy of the study, and through training of SSNPO members on how to manage overhead costs effectively. Leaders will be able to learn and enhance their understanding of overhead costs and how to mitigate those costs effectively, particularly SSNPO leaders wanting to enhance their overhead costs management strategies.

Recommendations for Further Research

Considering the negative effects associated with overhead cost, further research on the topic will go deeper in evaluating how the different strategies of leadership impact the ability of the leaders of a SSNPO to effectively manage overhead costs. Furthermore, future researchers can conduct related empirical studies to support the evidence gained from the interviews conducted in the current qualitative research. Besides, future research should use a larger sample size to enhance the validity and transferability of the findings established from the research. Future researchers can focus their research on other types of NPOs because this study was limited to social service nonprofits. Future researchers can get a broader perspective on the various strategies of mitigating overhead cost by

gaining information from other administrators and organization members as the focus of this study was only on the nonprofit leaders.

Reflections

As a researcher, my thinking from completing this study has changed as I have gained various perspectives of what works and what does not effectively manage different overhead costs experienced by SSNPOs. Before, I had no preconceived notion of the multiple strategies that social service nonprofit leaders use to manage overhead costs. Still, now I am better informed and understand the most effective and least effective strategies that leaders in nonprofits have adapted and experienced about managing overhead costs. I am confident that the readers and audience of this research study will be well informed and successful when implementing the recommendations suggested to improve the management of overhead costs.

Through this research, I have discovered various ways leaders of SSNPOs can modify strategies to improve techniques used in managing overhead costs. From conducting the research, I have learned the different steps of conducting academic research, appreciating advice on changes and improvements, and implementing the suggestions on paper. I have gained valuable experience on how to analyze qualitative data. These different methodologies can be implemented in research, how to document the research process, review literature, and write the study findings.

I have learned to appreciate the many scholars in research and gained valuable information to support this research. From working on this project and reading the work of other scholars, my writing has greatly improved, and I am confident in developing

academic research. From the knowledge and skills gained through the continuous assistance of my supervisor, I will conduct additional research in the future in various disciplines to aid social as well as business practices and positively inform audiences in the various research disciplines.

Conclusion

The results of this study provide evidence about the more to less effective strategies, as well as modified strategies that organization leaders could adapt or restrain from while managing overhead costs. SSNPO leaders could benefit from the effective management of overhead costs. The findings of this research support the evidence from other scholarly work validating their research and informing this researcher on the various strategies that SSNPO social service nonprofit organizations can adopt to manage overhead costs. When SSNPOs ensure a free form of leadership, such as the circular leadership approach and training and recruiting multitalented volunteers, managerial, team, and board members, they can manage overhead costs effectively. When organization leaders exercise effective communications, are flexible, and work with many related foundations and social networks, the leaders will be in a better position to manage overhead costs effectively. The findings established and recommendations offered by the results of this study are favorable for the organization's success. They can be implemented in aiding SSNPO leaders with understanding and implementing effective strategies for managing organization overhead costs.

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Appendix: Interview Protocol

Interview Date:_____Interview Time: _____

Zoom Link: _____

Name of Participant:_____Pseudonym: _____

Introduction

Thank you for agreeing to take part in this study. As a doctoral student at Walden University, I, Wheatonia Malekebu, will be conducting this study. I appreciate the time you took to meet with me. Once again, the purpose of this study is to explore strategies leaders of non-profit organizations in the social service area use to manage overhead costs effectively. Your contribution may help social service non-profit leaders develop strategies to effectively manage overhead costs. I have included a copy of the interview protocol and your emailed consent form for your records.

With your permission, during this Zoom interview, I will record your response and all the information you provide for this study is confidential. As a reminder, you can withdraw from the interview at any time without any penalty. After today's interview, I will interpret your responses and send you a copy of my interpretations so that you can review it for accuracy. I will also set up a follow-up session to give you the opportunity to provide any additional information you may have. Thank you and we will begin the interview shortly. The interview should last no more than 60 minutes. Do you need anything before we begin? Do you have any questions? I will record your response to the following interview questions:

Interview Questions

1. What strategies have you used to effectively manage overhead costs?

2. What strategy did you find worked best to effectively manage overhead costs?

3. How did the employees respond to your different strategies to effectively manage overhead costs?

4. What strategies were least effective to manage overhead costs?

5. What, if any, modifications did you apply to any fundamental strategy to effectively manage overhead costs?

6. What else can you share with me about your organization's fundamental strategies to effectively manage overhead costs?

Wrap Up

This concludes our interview. Thank you for your time and for agreeing to take part in this study voluntarily. I will send you a copy of the transcript for your review. Please advise on a good day and time for us to speak for a follow up interview?

Follow up interview Date:_____Time: _____

Do you have any questions for me? Please feel free to contact me if you have any questions.