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Institutional Logics Influencing Human Services Nonprofit Board Members Adoption or Nonadoption of Good Ethical Governance

Cynthia Felici Jewell
Walden University

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Walden University

College of Health Sciences and Public Policy

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Cynthia Felici Jewell

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Walden University
2024

Abstract

Institutional Logics Influencing Human Services Nonprofit Board Members Adoption or

Nonadoption of Good Ethical Governance

by

Cynthia Felici Jewell

MPA, Rutgers University – Newark, 2010

BS, Business Administration, Fairleigh Dickinson University, 1986

Dissertation Submitted in Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Public Policy and Administration

Walden University

May 2024

Abstract

Board members of human service nonprofit organizations (HSNPOs) perform within the self-governing nonprofit sector influenced by complex logics (reasoning) from institutions. Unknown are the origin, identity, role, or purpose of institutional logics or their influence on HSNPO board members to adopt or not adopt existing good ethical governance. This generic qualitative inquiry study explored HSNPO governance and ethics as experienced, described, and narrated by HSNPO board members. This study utilized the theoretical frameworks of institution theory, complexity theory, institutional complexity theory, and institutional logics metatheory. The concepts within these selected theories are interconnected in contextualizing institutional logics (reasoning of institutions) and ambiguous nature within HSNPO governance and ethical systems. The central research question explored the experiences of HSNPO board members relative to HSNPO governance and ethics. Subquestions explored HSNPO board member's perceptions of institutional logics and their roles in governing an HSNPO ethically. Through purposive sampling, eight HSNPO board members serving on U.S.-based HSNPO boards were recruited as participants. Data were coconstructed from participants' descriptive stories, taking an inductive and deductive approach during the manual processing of data. A key finding confirmed ambiguous institutional logics have a direct influence on HSNPO board members' sensemaking of good ethical governance layered in institutional complexity. This study serves as an impetus for positive social change by signaling to policymakers the time is now for a foundational and equitable national good ethical governance policy for tax-exempt entities under the U.S. social sector.

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Dedication

To My Family.

Great-great-grandmother, Carrie Mae Jewell (Hill); Grandmother, Carrie Louise Kelly; My Mom, Carolyn Brunetta Conaway; my Dad, Bernie Conaway; and former husband, Gilbert L. Hart, were the most influential people in my life and left imprints shaping my biography. You all left me here on earth to continue with life. You all showed me that love comes in many different and indifferent ways. Together, you all left behind a prime logic of love just for me. Love comes to you in good and bad ways, but somewhere in between, there it is in pure form. Thank you, Ancestors.

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Believe, The Most High loves you; I love you, and you love you.

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Chapter 1: Introduction to the Study

Challenging U.S. human service nonprofit organization (HSNPO) board members is knowing multiple complex logics socially constructed by institutions influencing HSNPO governance and ethics systems. Institutions are supraorganizational (e.g., unobservable, absolute, concrete) constituted by institutional logics set with historical patterns of symbols, material practices, assumptions, values, beliefs, systems, and schemas (set of rules influencing people, organizations, and systems) socially constructed (produced and reproduced) organizing space and time for humanity (Friedland & Alford, 1991, p. 243; Jackall, 1988; Ocasio, 1997; Thornton & Ocasio, 1999, p. 804; Thornton & Ocasio, 2008, p.). Identified as institutions are governments, capital markets, politics, democracy, religion, family, bureaucratic state, and constitution (Friedland & Alford, 1991). In the last 30 years, globalization, technology, the world wide web or Internet, liberal economic policies, and global pandemic have intensified the influences of institutions upon all aspects of society. Each institution has a central logic constituting its organizing principles (e.g., definitions, rules, expectations, practices, symbols) available for humans to elaborate for self and organizations (Friedland & Alford, 1991; Jackall, 1988). Examples of institutional logics influencing HSNPO governance and ethics are the global self-governance logic, non-compulsory (noncoerced, volunteer) logic, and Internal Revenue Code 501(c)(3) logics for charitable organizations, to name a few.

The origin, identity, purpose, or role of institutional logics (reasoning of institutions) influencing HSNPO board members' sensemaking to adopt or not adopt good ethical governance remains to be determined within the research and scholarly

community. Nonprofit management and leadership literature needs more understanding, clarity, and congruency (Kahlke, 2014) of HSNPO governance and ethics phenomena. The research community has presented ambiguity in knowing (empirically, ethically, aesthetically, and personally) who, what, and where (Sandelowski, 2000) global macro-level logics—established by sovereign international nongovernmental organizations (INGOs)—influences lie within human services governance and ethics.

Broadening the gap is the need-to-know what logics set by sovereign INGO institutions (e.g., European Commission, United Nations, World Bank, International Monetary Fund) frames the U.S. social sector. Under the U.S. social sector, there are 50 National Taxonomy of Exempt Entities (NTEE) codes for classifying human services-type organizations such as homes for children and adolescents, homeless centers, developmentally disabled centers, emergency assistance, and supportive housing for older adults (Internal Revenue Service, 2020), to name a few.

The complexity of institutional logics influencing the U.S. social sector (domestic macro-level), U.S. nonprofit sector (domestic meso-level), and U.S. human services sector (domestic micro-level) governance and ethical practices seek exploration. This generic qualitative inquiry study focused on capturing new knowledge surrounding HSNPO governance and ethics through the lens of HSNPO board members' opinions, actual experiences, thoughtful descriptions, and reflections of historical occurrences (Percy et al., 2015).

As a meta-theory, the foundation of institutional logics pushes towards understanding human and organizational behavior within social and institutional contexts.

The institutional logic approach assists in analyzing (to gain clarity) how institutional context normalizes human-agent behavior, creating the opportunity for organizational and social change (Thornton & Ocasio, 1999). The institutional logic approach allowed this study to explore the logics of institutions enabling, conflicting, and constraining (Thornton & Ocasio, 1999) human service nonprofit organization (HSNPO) board members to make sense of their social environments, social systems and social situations (Beagles, 2022) relevant to ethically governing an HSNPO. Examination of institutional logics multiple dimensions is discussed further in Chapter 2, Literature Review section.

The research community has overlooked identifying institutional logics transferred and exchanged into HSNPO governance or ethical systems, what causes them to change, and how their sphere of influence (Costa & de Mello, 2017) grants HSNPO board members the option to choose between adopting or not adopting good ethical governance. Separately, HSNPO board members' narrated experiences deserve more attention than structural governance aspects saturated within the literature, such as board composition, board roles, and documented practices (Willems et al., 2017). Literature seeks clarity in knowing HSNPO board members cognitive, actual experiences to make sense of ethically governing an HSNPO through socially constructed institutional practices and rule structures (Introna, 2019; Maitlis & Christianson, 2014; Thornton & Ocasio, 2008).

The years between 2019 and 2022 shifted humanity as a result of rapid, unconventional logics from macro-level (global and domestic) institutions due to the societal impact of both the coronavirus disease of 2019 (COVID-19) and the COVID-19

pandemic of 2020 to 2023. Worldwide, these events triggered civil unrest and raised voices throughout civil society, demonstrating unhappiness with logics from institutions (e.g., government, politics, bureaucratic state). As conventional systems of governance and ethics become increasingly obsolete, the time is now to refocus on institutional logics complexity, ambiguity, contradictions, and uncertainty influencing the U.S. nonprofit sector governance and ethical systems (Sardar, 2015). As humanity shifted from what was historically accepted (coexisting) institutional logics for the U.S. nonprofit sector, the time has come to revisit governance and ethical practices within its human services sector through the lens of HSNPO board members actual experiences.

Positive social change factored into this study: (a) signals to federal policymakers the importance of a national law requiring the U.S. nonprofit sector to fundamentally adopt and embed into its governance and ethical systems *Principles for Good Governance and Ethical Practices for Charities and Foundations* (good ethical governance) (Panel on the Nonprofit Sector & Independent Sector, 2007; Independent Sector, 2015), and (b) to make known—to current and future nonprofit sector board members—the source, identity, purpose, and role—of institutional logics influencing nonprofit sector governance and ethics systems. The move beyond current and ambiguous nonprofit sector governance and ethical systems has become a call of duty for policymakers as the demand for humanitarian services (e.g., homelessness, affordable housing, emergency aid) increases along with accountability, transparency, and trust demanded from stakeholders (internal and external).

Chapter 1 articulates the: (a) background of this study, the gap found in nonprofit management and leadership governance and ethics literature, and the need for the study; (b) problem statement; (c) purpose for the study; (c) theoretical foundation; (d) nature of the study; (e) definitions; (f) philosophical assumptions; (g) scope and delimitations; (h) limitations; (i) significance; and (j) summary of the chapter. Chapter 1 concludes by transitioning into Chapter 2, the Literature Review.

Background of the Study

In 2023, being human is complex and respectfully deserves to be at the forefront of this study. In the Bible, humanity was created to naturally reflect the inward characteristics of the Most High, with the essence of knowing the value between the inner consciousness (being, spirit, or inner self) to respond to Him and outer consciousness (human, outer self) to engage with other human beings and all other living things within the natural environment (*King James Bible*, 1769/1999). Each person is born self-determined with the freedom (free will) and awareness (knowledge) to pursue the goodness of life, liberty, and happiness in duality with outer self-experiences, making life a difficult journey (Ventegodt et al., 2003). Hegel (1977, paras. 91, 178) posited that a human's inner consciousness knows, comprehends, and receives what falls within its experience (outer consciousness) as an object of truth. All humans are not born self-determined, have free will, or are aware of the noncoincidental encountered experiences shaping their lives.

Too often, humans' experiences are unknowingly programmed, serviced, planned, strategized, weaponized, and monetized by complex logics set by multiple institutions.

Sardar (2015) argued that humanity has lost its innate ways of knowing and has replaced being human with modernity immersed in ignorance of complexity in the world around us, knowledge of other cultures and societies, the problems we face, and the incapability or willingness to look in certain directions (p. 28). This obscurity is evident for all natural persons who are governed and for all natural persons who govern. Historical logics set by established modes of thought and behavior of institutions and organizations, societal hierarchical structures, predatory capitalism, top-down politics, broken governments, unjust social and political policies, polluting industries, systemic racism, misogynistic environments (Sardar, 2015), and the inhumanity against life continues to challenge the experiences for human beings.

Human beings are the social and legal catalysts who serve as governing agents (e.g., board members, board of directors, trustees, governors) (Dula et al., 2020) of nonprofit sector organizations (i.e., HSNPOs). As governing agents of HSNPOs, humans are the constructionists of governance and ethical systems by socially exchanging (producing and reproducing) logics from traditional institutions (e.g., government, bureaucratic state, democracy, politics, religion, and family) and contemporary institutions (e.g., globalization, technology, liberal economic policies) (Freiwirth, 2017; Friedland & Alford, 1991, p. 232; Gear et al., 2018). Within the nonprofit sector, humans serve as legal catalysts left on their own recognizance (Harris et al., 2017) to structure, deliberate, set, amend, implement, or remove, in whole or in part, nonprofit organization's governance or ethical (codes of conduct and behavior) systems.

Logics influencing nonprofit sector governance and ethics systems are complex processes engaging multi-leveled (macro-, meso-, and micro-levels) interactions of causation and analysis of institutional concepts, cultural dynamics, and social capital (Dula et al., 2020; Robb & Jimmy Gandhi, 2016). Ambiguity is prevalent in understanding HSNPO board members' awareness of institutional logics influence relevant to the self, an entity, or the entity's workforce to perform effectively, ethically, and legally (Bruni-Bossio et al., 2016). Researchers contend there is complexity in identifying institutional logics or a prior institutional logic imprint, what causes institutional logics to change in response to new logics, or their influence within HSNPO governance and ethical systems. (Costa & de Mello, 2017; Will & Pies, 2018; Waeger & Weber, 2019). Scholarship on the determinants of nonprofit sector governance and ethical systems has yet to harness the explanatory potential of institutional logics or know the importance of allocated attention HSNPO board members have given towards alternative schemas (set of rules) for perceiving, interpreting, evaluating, and responding to environmental situations (Garrow & Hasenfeld, 2014; Ocasio, 1995; Thornton & Ocasio, 2008, p. 114).

With a focus on humans serving as board members of HSNPOs, they are at the top of the hierarchy of authority tasked with the reconciliation of monitoring, supporting, partnering, and representing an HSNPO (Cumberland et al., 2015; Heimovics et al., 1993). Gazley and Nicholson-Crotty (2018) systemically analyzed observing and measuring nonprofit organization (NPO) boards' performance through their multiple internal and external engagements. They concluded that the juncture where NPO boards'

performance is influenced is challenging to identify or measure. Stigliani and Ravasi (2012) implicated a person (i.e., a board member) and group-level (i.e., board of directors) cognitive processes (sensemaking) are actively engaged during the deliberation process of adopting or not adopting governance and ethical systems.

Sensemaking is a cognitive process (interpretive and retrospective) drawing on former patterns or past governance events and ethical actions (Lundgren-Henriksson & Kock, 2016; Weick et al., 2005). Hammond et al. (2017) positioned sensemaking from the vantage point of leader identity, implicated humans interpret various situations to frame as meaningful, widespread, novel, unexpected, or confusing situations. Schildt et al. (2020) argued nonprofit organizations' knowledge structures (i.e., good ethical governance) are influenced by observations and beliefs humans (i.e., HSNPO board members) address or deem relevant, either constrains or expands what is presently known. Literature misses NPO board members' perceptions or perspectives of governance and ethical logics or how they make sense (sensemaking) of their social reality within macro -, meso -, or micro-level logics of institutions pertinent to governing ethically.

Empirically, an array of systemic research to understand the phenomena surrounding and within nonprofit sector governance and ethics, yet scarce within its subsector of human services with 501(c)(3) tax-exempt status. Governance and ethics research maintains there is more than one way to govern, achieve organizational effectiveness, and emphasize accountability (Buse et al., 2016). The U.S. nonprofit sector operates under a semi-regulated national framework permitting individualistic

governance codes to shape the cognitive frames and schema characteristics of institutions (Bromley & Orchard, 2016; Buse et al., 2016; Witesman, 2016). Absent are national policies, mandates, regulations, or legislation guiding people on how to govern responsibly (Chelliah et al., 2016) or perform ethically (behavior and conduct), contributing to board dysfunction (Freiwirth, 2017), particularly mission-driven and money-soliciting organizations providing human services. Since 2007, *Principles for Good Governance and Good Ethical Practice for Charities and Foundations* (Good Ethical Governance) has been available for HSNPOs to adopt pushing to improve accountability, transparency, ethical behavior (Independent Sector, 2015), and uniformity within the nonprofit sectoral space.

Challenged within the research community is not knowing whether HSNPOs have adopted or not adopted good ethical governance fundamentally into current governance or ethical systems. The time has come to explore institutions' complex logics influencing HSNPO governance and ethics from the narrated stories of HSNPO board members' lived experiences.

Problem Statement

The research problem this study addressed is HSNPO board members needing to know what institutional logics influences their governing role to adopt or not adopt good ethical governance. Institutions are contradictory and interdependent at the global macro-level; U.S. social sector is uncertain and formally structured at the domestic macro-level; the nonprofit sector is complex and coordinated at the domestic meso-level; and HSNPOs are constrained and transformative at the micro-level (Friedland & Alford, 1991, p. 241;

van Wijk et al., 2019; Thornton & Ocasio, 2008, p. 104). Those governing HSNPOs match their environments through technical, cultural, and mutual exchanges (interdependencies) becoming isomorphic (e.g., coercive, mimetic, and normative) of institutions (DiMaggio & Powell, 1983; Kraatz & Block, 2008; Meyer & Rowan, 1977). Contradiction, uncertainty, complexity, and constraints result from HSNPO board members' isomorphic exchange of institutional rules perceived to be legitimate in the absence of empirical evidence (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). HSNPO governance and ethic systems formality and coordination are framed by HSNPO boards conforming to multiple sets of institutional rules and transforming scripts into practices (Kraatz & Block, 2008).

Reflective within human services organizational missions, HSNPO board members socialize by communicating internalized rules (what they know) to others who produce replicated actions to become new behaviors (Liu et al., 2014). Nonprofit governance and ethics involve the typification of an extensive and multifaceted social reality aimed at governing in a disciplinary way (Nickel & Eikenberry, 2016; Vermeulen et al., 2016). Board members of HSNPOs serve as a gateway to advocate, introduce, and deliberate for adopting good ethical governance contingent knowing of their existence.

Ambiguity is evident when HSNPO board members are unaware of institutional logics framing governance and ethics. Knowing the identity of governance and ethics logics is essential for the HSNPO workforce (current and future) as representatives engaged in sensitive human experiences requiring empathy, ethical behavior, trust, and equity (Bruni-Bossio et al., 2016; Fields & Conyers, 2022). Nonprofit governance and

ethics research maintains there is more than one way to govern, achieve organizational effectiveness, and emphasize accountability (Buse et al., 2016).

The absence of a national nonprofit sector policy regulating and navigating people on how to incorporate good ethical governance can negatively impact its sub-sectors (e.g., human services, social services, humanitarian services) survival (Archambeault & Webber, 2018). Chelliah et al. (2016) asserted the current state of nonprofit sector governance or ethical systems are nonspecific to guide the diversity of missions under the nonprofit sector, charitable organizations sector, or its 501(c)(3) classified sub-sectors (i.e., human services). Buse, Bernstein, and Bilimoria (2016) concluded that evidence-based pedagogy is vital to strengthening nonprofit sector governance and ethics. Gazley and Nicholson-Crotty (2018) implicated the importance of research to inform how, what, and when institutional logics influences HSNPO board members' decision-making relevant to governance and ethics.

Purpose of the Study

This purpose for conducting this generic qualitative inquiry study served to explore how HSNPO board members interpret, construct, and make meaning of their experiences (e.g., social networks, happenings, historical occurrences) within the context of governing an HSNPO ethically (Bellamy et al., 2016; Merriam, 2002; Percy et al., 2014). Board members of HSNPOs encounter institutional complexity within HSNPO governance and ethics due to a self-governing logic, choice from a multiplicity of models from other sectors, and the diverse roles of the board members (LeRoux & Langer, 2016). Global inequalities are more significant than ever, while rapid economic, social,

political, and environmental changes threaten further sustainable development and humanitarian objectives (Kalfagianni, 2014). As imminent and unfavorable events unfold, HSNPO board members are forced to cognitively process internal paradoxes and tension (Cornforth et al., 2015), unrestrained by regulated ethical governance. Through the lens of HSNPO board members, an organization's accountability, transparency (Dumont, 2013), and ethical culture (Hamilton & Slatten, 2013) requires examination to ensure humanitarian resources (e.g., volunteerism, money, donations) are used effectively (Miller-Stevens et al., 2014).

The research topic contributes to the scholarly literature on nonprofit management and leadership. This study contributes to nonprofit sector governance and ethic scholarship, synthesizing a fundamental link between institutional complexity theory and institutional logics. It further explored the sensemaking (cognitive; making sense in creating social realities) phenomena of governance and ethical logics as perceived by individual HSNPO board members. In assessing organizational climate, all individuals are the targets, whereas in assessing HSNPO board members, a single individual is the target (Allen et al., 2013). Lee (2016) informed knowing, understanding, and improving HSNPOs guiding governance and ethical systems has become one of the nonprofit sector's ultimate tasks.

Research Questions

Research Questions

The central research question is: What are the experiences of HSNPO board members influencing their sensemaking to adopt or not adopt ethical governance?

Subquestion 1: How do HSNPO board members perceive the reasoning (logics) of institutions (e.g., government, politics, economy, bureaucratic state) influencing HSNPO governance and ethics?

Subquestion 2: How do HSNPO board members perceive their efforts with respect to addressing gaps in HSNPO governance and ethics?

Subquestion 3: What are the experiences of HSNPO board members and HSNPO governance and ethics?

Subquestion 4: How do HSNPO board members perceive their contribution toward governing an HSNPO ethically?

Theoretical Foundation

This study theoretical congruency drew upon the empirical works of Greenwood et al. (2011) institutional complexity; Barley and Tolbert (1997), Friedland and Alford (1991), and Meyer and Rowen (1977) structuration of institutions; Berger and Luckman (1966) social construction of reality; Waldrop (1992) complexity theory; Friedland and Alford (1991), Jackall (1988) and Thornton and Ocasio (1999, 2008, 2012) metatheoretical institutional logics. All have been used in research, together and separately, in understanding institutions and their logics in various macro-, meso-, and micro-level contexts in society. Reflective on HSNPO board members' privileged and underprivileged positions (Sadeh & Zilber, 2019), making sense of HSNPO governance and ethics required examining all three theoretical frameworks for this exploratory study. Institutional complexity theoretical framework and the logics of institutions guided the literature review and research questions. Necessary for the sake of clarity, the literature

review examined the power relationships of logics within institutional complexity theory, institutional theory (Friedland & Alford, 1991; Meyer & Rowan, 1977), and complexity theory (Waldrop, 1992) to gain deeper insight into the phenomena surrounding the research problem.

Institutional complexity theoretical framework presented clarity (Skelcher & Smith, 2014) towards understanding how HSNPO board members make sense of logics from institutions, their structures, systems of meaning, rituals, schemas (rules), practices, and efficiency criteria with inconsistent expectations for HSNPOs to be ethically governed (Greenwood et al., 2011). Problem-focused, institutional complexity theoretical framework guided this study to gain insight into institutional logics influence on HSNPOs governance and ethics as perceived from the perspective of HSNPO board members. Further, to inform why specific patterns form within the governance and ethical paradigm (metatheory, theories, the methodology, and ethos) of HSNPO boards, the causation (Bates, 2009; Layder, 2018, Chapter 6), and transference into HSNPOs governance and ethics systems. Institutional complexity theory explained how HSNPO board members face institutional complexity whenever confronted with incompatible prescriptions from multiple institutional logics with respect to interpreting and responding to a situation (Greenwood et al., 2011). The institutional logics of an institution possesses an overarching set of principles prescriptive of how HSNPO board members interpret organizational reality, what constitutes appropriate behavior, and how to succeed (Greenwood et al., 2011; Thornton & Ocasio, 1999). Metatheory is foundational, conceptualized, and implicit within philosophy. A metatheory interprets

objects of study (practices) by formalizing languages and systems (i.e., good ethical governance) toward expressing logical truths challenged by consistency, completeness, decidability, and independence (Hunter, 1971).

For this exploratory qualitative study, institutional logics as a metatheory required clarification of its construction as a logic and metatheory within a paradigm. Logic is about reasoning, going from premises to a conclusion through the analysis and appraisal of arguments (Hunter, 1971). An argument is a set of statements consisting of premises giving supporting evidence (e.g., theory, scholarly literature, participant narratives) and a conclusion (interpreted by the researcher) allegedly supported by these statements (Blair, 2001; Hunter, 1971). The role of a logician (researcher) seeks to distinguish between a valid argument that says nothing of its premise being true versus calling it a sound argument, implicating it is valid and consistently accurate due to the conclusion followed from the premise (Hunter, 1971). For this study, the logics within institutional, complexity, and institutional complexity theoretical frameworks are the premises with logical truths (Hunter, 1971) aligned with the research questions to generate new knowledge.

Institutional logics is a metatheory termed as the subject of analysis and appraisal of arguments (Hunter, 1971; Wallis, 2010) constructed from explicitly drawn data grounded within the theoretical paradigm of three integrated theories (induction) – institution, complexity, and institutional complexity – creating a boundary of this study's research topic, problem, questions, nature, analysis, and conclusion. Metatheory is the philosophy of a theory and the core of a paradigm - metatheory, the theory, the

methodology, and ethos – in pursuit of revolutionizing the field by generating new knowledge (Bates, 2009). Haslam, Cornelissen, and Werner (2017) defined metatheory as a set of interrelated theoretical assumptions and focal constructs, together, organize empirical observations and explanations (p. 319). As a metatheory, institutional logics narrates (articulates) norms beyond those set by existing social conditions by granting humans languages, self-transformation (individual), and re-articulation of a shared vision (Stein, 2015) for ethical governance within the nonprofit human services sector. The institutional logics approach (Thornton & Ocasio, 2008) assisted in setting boundaries and providing insight (a priori knowledge) into how HSNPO board members (individuals) past engagements with HSNPO (organizational) governance and ethics as placated within the field of human services (social) and institutional contexts.

Nature of the Study

To address the research questions, the specific research design selected for this exploratory study took the approach of generic qualitative inquiry (Caelli et al., 2003; Percy et al., 2015; Sandelowski, 2000). Generic qualitative inquiries, as a methodological approach, granted merging a priori knowledge with new knowledge from HSNPO board members descriptive reports of their subjective opinions, attitudes, beliefs, and reflections of their experiences (external to oneself) (Percy et al., 2015, p. 78) pertinent to HSNPO governance and ethics. This generic inquiry approach allowed exploring the perspectives of experienced HSNPO board members to gain insight as to how institutions (who) and their logics (what and why) influence (when) HSNPO governance and ethical systems through audio-recorded, semi-structured interviews. Data collection was a relational,

engaging, iterative dialog between the researcher and HSNPO board members (participant) through individual semi-structured interviews posed by open-ended (Sandelowski, 2000) interview questions utilizing a virtual/audio platform (i.e., Zoom) to record narrated conversations (Clandinin, 2006).

The rationale for selecting this qualitative research methodology was its flexibility to systemically approach the data collected through inductive analysis of raw data. Utility of inductive analysis aligned with institution, complexity, and institutional complexity theoretical frameworks and this study's research questions (central and subquestions). The inductive and deductive approach guided this study's focus with specific features during the analysis of raw data collected from participants to (a) emerge themes, (b) reduce unrelated text data, (c) create codes, categories, and themes (thematic analysis) to formulate a framework, and (d) establish clear, transparent (demonstrative to others), and (d) defensible (justifiable) link between the theoretical frameworks (inductive) and research questions (Thomas, 2006).

As a qualitative approach, generic qualitative inquiry was appropriate to explore the research questions to describe, narrate, and interpret stories from the vantage point of human services nonprofit organization (HSNPO) board members. The generic qualitative inquiry approach was appropriate to address the phenomenon surrounding the research topic, questions, problems, and obstacles to incite positive social change. Generic qualitative inquiry does not possess the commonality and rigorous stature of other qualitative methodologies (e.g., grounded theory, phenomenology, ethnography). This qualitative approach is boundless by refusing to claim total allegiance to any established

methodology yet flexible to blend established methodological approaches to create something new (Kahlke, 2014; Kennedy, 2016).

This generic qualitative inquiry study took a descriptive-interpretive approach (Elliot & Timulak, 2021; Merriam, 2002) and pursued understanding of how power (i.e., institutions) and reasoning (i.e., institutional logics) operate through and across systems of discourse (complexity), social transference (HSNPO board members as social catalysts), and institutional context (institutional complexity) of HSNPO governance and ethical systems (Denzin, 2017). As an approach, generic qualitative inquiry creativity allowed exploration toward fundamentally attributing new knowledge from within the study's domains (Elliot & Timulak, 2021). The domain structure of this generic qualitative inquiry pointed towards co-creating new knowledge through cognition, context, and relationship (Maher et al., 2018) between the researcher, participants, and the literature. In generic qualitative inquiries, dialectical constructivism is necessary for participants and researchers to co-construct through interactive dialog and systemic research processes to collect, analyze, and interpret qualitative data (Elliot & Timulak, 2021).

Evaluation objectives guided data analysis: (a) identification of topic domains within the research questions and problem under investigation; (b) multiple readings and interpretation of raw data (pretranscription); (c) flexible support of theoretical frameworks (Liu, 2016; Thomas, 2006, p. 239); and (d) inductive strategy analysis to identify recurring patterns or common themes across coded data to build towards theory (Merriam, 2002). Structural coding is appropriate for generic qualitative inquiry

exploratory and investigative character to list topic domains for indexing into categories and themes (Saldaña, 2021).

Generic qualitative inquiry utilization of theoretical frameworks allowed accommodating new insights, ideas, and concepts in conjunction with their empirical evidence to boost explanatory power (Layder, 2018, Chapter 6). This exploratory study pursued investigating the factual accuracy of descriptive information (e.g., events, objects, behaviors, people, settings, time, and places) by capturing data from participants to gain comprehensive summaries of events in everyday terms of those events (Denzin, 2017; Sandelowski, 2000). Noteworthy in generic qualitative inquiry studies is the co-construction between participants' viewpoints, thoughts, feelings, intentions, and experiences (interpretive validity) in conjunction with the researcher's approach to solicit descriptive data for analysis and trustworthy interpretation. A criterion for selecting this qualitative approach was its purpose for conceptually connecting theoretical frameworks to explicitly inform of how and why the domains of the topic behave in specific ways (theoretical validity) (Johnson, 1997). The trustworthiness of this generic qualitative inquiry aimed to ethically meet the criteria for credibility, transferability, dependability, and confirmability in translating the social reality of participants to broader audiences.

Definitions

Executive: An individual performing within an organization's ecosystem, commanding substantial authority and assuming primary authority for organizational success (Heimovics et al., 1993). Executives influence the organization's governance and

ethics systems through their partnership with the board and broader policymaking and oversight responsibilities (Kuenzi & Stewart, 2017).

Households: Consists of individuals or groups of individuals sharing the same living accommodations by pooling income and wealth, consuming the same goods and services (e.g., housing, medical care, food) inclusive of groups of persons (e.g., individuals in hospitals, nursing homes, prisons) (European Commission et al., 2009, p. 82).

Human services: Human services is a spectrum of broadly defined programs and services designed to improve citizens' lives. From a national perspective, human services enhance the health and well-being of all Americans through the provision of adequate services, programs, and initiatives fostered by sound, sustained advances in the sciences underlying medicine, public health, and social sciences (U.S. Department of Health and Human Services, 2022).

Human Services Nonprofit Organizations (HSNPOs): A subsector of the U.S. nonprofit sector is also known as a nonprofit institution serving households (NPISHs; global macro-level logic) due to their organizational structure within the U.S. economy and U.S. social sector. HSNPOs are classified as charitable organizations embed global and domestic macro-, meso-, and micro-level logics. HSNPOs are non-market entities, not controlled by the government, and provide goods and services to households at zero cost or reduced fees deemed not economically significant (European Commission et al., 2009, p. 74; United Nations, 2003, p. 14).

Human Services Nonprofit Organization (HSNPO) Board Member: An individual of a board of directors participating with authority to establish, amend, or remove governance and ethical systems for a human services nonprofit organization (HSNPO). A HSNPO board member participates, contributes, and deliberates in setting the rules for HSNPO systems. As the social representative of an HSNPO, tasks include creating, reconciling, monitoring, and reporting organizational systems (Cumberland et al., 2015; Heimovics et al., 1993).

Human Services Nonprofit Organization-Board Member Relationship: A non-compulsory relationship under which one human agent (one person) responsibly serves in the legal capacity as an ethical governor, rule-maker, and initial sense maker for governance systems and ethical codes for a human services nonprofit organization. The board member serves as a social catalyst with one voice, one vote, and a legal catalyst authorized to act for a human services nonprofit organization.

Institutional Logics: A metatheoretical framework for analyzing the interrelationships among institutions, organizations, and individuals in social systems (Thornton et al., 2012, p. 2). Organizations are embedded in institutional fields from which humans derive their legitimacy by adopting schemas (rules) and material practices dominant in the field (Ocasio, 1997; Thornton & Ocasio, 2008, 2012).

Institutional sectors: Grouped institutional units (i.e., U.S. social sector) consisting of nonprofit institutions serving households (NPISHs), non-financial corporations, financial corporations, general government, and households (Commission

of the European Communities et al., 1993, para. 2.20, p. 23). This study will explore the subsector of human services (human service NPOs) as institutional units of NPISH.

Institutional units: Two types of units qualify as institutional units: (1) persons or groups of persons in the form of households and (2) legal or social entities (European Commission et al., 2009, para. 4.6, p. 61). Institutional units are enterprises (entities), as the producer of goods and assets, incurring liabilities, engaging in economic activities, transacting with other units under the auspices of their right, and having a set of accounts inclusive of a balance sheet indicating assets and liabilities (European Commission et al., 2009, para. 4.2, p. 61). An institutional unit has a single economic territory (e.g., land, territorial waters) where its center of prominent economic interest lies and where statistics is required (European Commission et al., 2009, para. 4.11, p. 62).

Knowing. Four logical types of knowing: (1) empirical knowledge acquired through systemic investigation, observation, and testing; (2) ethical knowledge relative to moral issues and the need to make a judgment in a given situation; (3) aesthetic knowledge engages cognition, perception, understanding, and empathy acknowledging the value of everyday experiences lived by individuals; and (4) personal knowledge is reflexive of personal feelings and aspects of a situation to respond (Berrigan, 1998; Carper, 1978).

Logic. Logic is about reasoning and is a valuable tool to analyze and appraise arguments, a set of statements consisting of premises (gives supporting evidence) and conclusions (supported by the statements) (Blair, 2001; Hunter, 1971).

Nonexecutives. Individuals serving as the front-line representatives of the organization engaged in the organization's work while providing practical knowledge, skills, and abilities to drive the mission. Employees serving in this role include volunteers, interns, and all stakeholders representing the organization. Non-executives working for or representing an HSNPO put the board's goals for executives into action by applying resources, communications, and strategies beneficial for internal and external stakeholders (Park et al., 2018).

Nonprofit sector: Known by multiple names such as third sector, independent sector, social sector, hybrid social sector, public charities, charitable organizations, or private and community foundations with 501(c)(3) tax exemption from the Internal Revenue Service.

Sensemaking: A human organizing process constructed of an interpretive and retrospective framework drawing on earlier patterns of actions or past events (Weick et al., 2005) for individuals to pursue clarity of novel, unexpected, or confusing events (Maitlis & Christianson, 2014).

Assumptions

This study intent was to explore HSNPO board members serving within U.S. HSNPOs understanding of institutions' complex logics relevant to ethical governance. Explored were U.S. social sector logics and other institutional logics (e.g., government, politics, bureaucracy, human services sector, INGOs) influencing HSNPO board members' sensemaking to adopt or not adopt good ethical governance for human services nonprofit organizations.

Personal reflexivity pushed knowledge assisted by literature review, doctoral-level coursework, academic support from empirical research (e.g., theorists, qualitative researchers, seminal authors), and as an experienced consultant (practitioner) within the nonprofit management and leadership field. After this period of reflexivity, the axiological illuminated were: (a) HSNPOs ambiguous governance and ethical systems do not work based on failure (Denzin, 2017) of complexity, inconsistency, ungroundedness, and semi-regulations; (b) individuals serving or interested in serving as HSNPO board members are unknowing of the good ethical governance for U.S. charitable organizations and (c) absence of a national (i.e., U.S.) good ethical governance education to prepare individuals to be good ethical HSNPO board members; and (d) HSNPOs non-requirement to report governance or ethical practices to any federal or state agency presents a loophole for intra-organizational nonprofit schemes (i.e., fraud, corruption, money-laundering, executive theft) (Abu Khadra & Delen, 2020; Archambeault & Webber, 2018; Association of Certified Fraud Examiners, 2022). The discipline of nonprofit management and leadership seeks clarification of how HSNPOs governance and ethical practices formulate, implement, and give meaning to the problematic, experiences of HSNPO board members (Denzin, 2017).

Generic qualitative inquiry is boundless and unguided by a straight or established set of philosophical assumptions, refusing to claim complete allegiance to any established methodology with the flexibility to blend established methodological approaches in order to create something new (Kahlke, 2014; Kennedy, 2016; Merriam, 2002; Sandelowski, 2000). Individuals knowledge and social reality are constructed from multiple realities

existent in the world (ontology) (Kennedy, 2016). The outer world experiences of HSNPO board members' context of opinions, actual-world experiences, and cognitive processing of events as essential to gain honest insight into their sensemaking (epistemology) of HSNPO governance and ethics (Kennedy, 2016; Liu, 2016; Merriam, 2002; Sandelowski, 2000). Conducting this generic qualitative inquiry study, the researcher naturally pursued straight answers utilizing techniques (e.g., sampling, data collection, data analysis, and interpretation) targeting the phenomenon to present itself through participants in their natural setting (epistemological) (Merriam, 2002, 2009; Kennedy, 2016).

Scope and Delimitations

Conceptualizing institutions, logics of institutions, human services nonprofit organizations, and governance and ethical systems comprehensively is a broad topic for a novel researcher with limited time and budget. Instead, the scope of this study was narrowed to focus on the narrated experiences of eight HSNPO board members of U.S. HSNPOs to gain insight into how they make sense of and understand ethical governance. The nature of a generic qualitative inquiry allowed exploration of knowing HSNPO governance and ethical systems subjectivity to institutional pluralism (multiple institutions) and how HSNPO board members understand the rules (schema) of the game to direct and define those systems (Kraatz & Block, 2008). Further, this qualitative approach assisted in capturing new knowledge by identifying multiple regulatory regimes, multiple normative orders, and multiple discourses constituted by more than one institutional category (Kraatz & Block, 2008). This approach pursued transferability to

explore institutional logics influencing other charitable organizations governance and ethical systems under the U.S. social sector due to its flexible adaptability to investigate knowledge-generating topics.

Institutional and complexity theories were considered relevant to this study. Selected for being empirical theoretical frameworks, purposeful for having similar, complementary, and differing constructs embedded in institutional complexity theory and having institutional logics relational to the scope of this study.

Limitations

This study was limited to active HSNPO board members serving on a board of directors of U.S.-based HSNPOs. This generic qualitative inquiry does not hold interest in engaging individuals serving as executives, nonexecutives, or clients of HSNPOs; does not examine HSNPO governance and ethical systems or legacy, archival documents; and does not explore socio-demographic (e.g., ethnicity, gender, disability) profiles.

The generic qualitative study approach captured personal experience narratives to present alternative points of view from which a problem can be interpreted and assessed (Becker, 1967; Denzin, 2017). As the prime instrument (researcher) for this study, a priori knowledge of the phenomena surrounding this study's topic is known as a scholar and practitioner within the U.S. social sector field, review of scholarly literature, and doctoral-level coursework. Perpetual reflexivity required addressing bias of what is known, theorized, or expected from the data. Against traditional methodologies, such as grounded theory, this study's theoretical frameworks were not suspended, bracketed, or selected to fit data into its concepts (Bradbury-Jones et al., 2014). Instead, the theoretical

frameworks purpose suggested where to look within the data, illuminated unknown happenings and relationships within participants' narratives, and served as the frameworks for data analysis.

Transferability and dependability can impede trustworthiness when the sample of participants are not genuinely representative to talk about the events, processes, or experiences towards gaining information-rich interpretations (Percy et al., 2015). To circumvent this issue, the point of data saturation played an important role. For this study, after one round of audio-recorded interviews, data collected from participants reached saturation point when incoming data ceased and transcribed data was stabilized prior to data analysis.

Significance of the Study

Human service nonprofit organizations have enormous latitude in determining their work and the manner in which board members construct governance and ethics systems. This adaptability manifests in the HSNPO's legal structure, its purpose, tax-exempt status under the Internal Revenue Code (IRC), governance structure, ethical culture, and social networks - while granting humans the ability to self-govern it all. Since 2004, there has been a growing trend for U.S. nonprofit sector organizations to adopt tailored *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations* (good ethical governance) (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Its purpose continues to pursue uniformity within the nonprofit sector to set, as a foundation, within their governing systems, good ethical governance to build trust, accountability, and transparency for

those who serve as board members. Inclusion, diversity, equity and access, (IDEA) should be the cornerstone for elevating good ethical governance.

Significance to Practice

Social sector governance and ethics is broader than the formal boundaries of the board (Willems et al., 2017). From a practical perspective, this study has the potential to demonstrate how governing board members can benefit an HSNPO's ability to attain its mission to represent the interests of primary external stakeholders, primarily their customers (e.g., clients, beneficiaries, members) (Buse et al., 2016; Willems et al., 2017). The results of this research provide insight into focused perceptions of HSNPO board members' behavior, leadership, and emotional intelligence of governance and ethics (Harrison et al., 2013). Pertinent to external environmental and organizational attributes, the research can support adopting good ethical governance policies focused on areas crucial for accountability, transparency, and public trust (Holzer, 2022; Lee, 2016).

Nonprofit board members knowing how to develop a clear and shared understanding of good ethical governance benefits the social sector at the macro-, meso-, and micro-levels. Nonprofit organization boards must develop a clear and shared understanding of collaborative advantages offered by sharing guiding formal governance and ethical principles with internal and external stakeholders (Freiwirth, 2017). The practical implications resulting from this study advocate defining a more professional U.S. social sector, its sectoral enterprises, and subsectors through a national good ethical governance policy.

Further, adopting good ethical governance as a foundation of HSNPOs, HSNPO boards must focus on changing from overreliance on inadaptable policies and structural changes to foster the internal workplace promoting diversity, inclusion, equity, and access, (IDEA) (Sabharwal, 2014). Through participants' narratives, this study can unveil whether the more influential HSNPO board members exclude the less powerful from the freedom of opportunity by choosing not to adopt good ethical governance inclusive of IDEA (Carr-Ruffino, 2012). The exclusion of less knowledgeable or influential board members to make sense of governance and ethical situations activates other cognitive processes (e.g., sensegiving, sense-receiving, and sense-breaking) of governance and ethical practices hindering the ability to adapt to complex organizational situations (e.g., COVID-19, global pandemic, humanitarian threats) (Carr-Ruffino, 2012; Mendes et al., 2016). This study's findings have the potential to provide new knowledge of the importance of HSNPOs having the fundamental principles of good ethical governance embedded in current organizational systems.

Significance to Theory

Institutional complexity theoretical framework, inclusive of its meta-theoretical institutional logics, was the most suitable for this exploratory generic qualitative study with its descriptive and interpretive nature. Institutional complexity theoretical framework conceptualizes how HSNPO board members cope with tensions between institutionalized rules while respecting the nature and consequences of incompatible pressures upon the HSNPO to be governed ethically (Greenwood et al., 2011). Fitzgerald and Shepard (2018) asserted institutional logics encourages the exploration of broad

belief systems, values, and organizing frameworks actors use to assign meaning to organize the workplace. Through the empirical lens of institutional complexity theory, institutional logics passed through organizational (macro-, meso-, and micro-levels) fields, which are then filtered by various attributes (e.g., structure, ownership, governance, identity) of an HSNPO's position within the field of human services (Greenwood et al., 2011, p. 339).

Individuals serving as HSNPO board members perform as carriers, representatives, and interpreters for importing the norms of institutions' multiple field logics (reasoning), elevating the HSNPO's experience of institutional complexity, and influencing its responses (Greenwood et al., 2011). HSNPO board members must be more formally knowledgeable of all institutional macro-, meso-, or micro-level logics or their varying degrees of influence (Greenwood et al., 2011). Institutional logics are channeled or transferred into HSNPOs through HSNPO board members' utilization of social networks (e.g., partnerships, associations, and memberships) to impose their demands on other board members (Greenwood et al., 2011). The greater the number of HSNPO board members reinforcing and channeling their influenced governance and ethical logics into the organization, the more the HSNPO constricts to respond to new, conflicting, and incompatible logics (Greenwood et al., 2011). HSNPO board members endure performing their roles within the diaspora of neoliberalism (e.g., free markets, small government, capitalism) (Garrow & Hasenfeld, 2014), adopting economic logics, established at the global macro-level, often in conflict with logics aimed at solving human problems. There remains a scarcity of empirical research and incomplete

theorization of how HSNPO board members cope with the complexity of multiple logics making disparate institutional demands relative to HSNPO governance or ethics (Kodeih & Greenwood, 2013).

Institutional complexity theory cognitive content has an open and flexible template that accommodates new insights, ideas, domains, concepts, and themes without overshadowing data analyzed by participants (Layder, 2018, Chapter 6). This generic qualitative study flexibility takes a dual analytical approach by combining deductive analysis where the data does not fit into any pre-existing domains and theoretical thematic analysis of predetermined themes (inductive) within the research questions (Percy et al., 2015).

Significance to Social Change

The U.S. social sector seeks attention from national and state policymakers, regulators, and public administrators for a national good ethical governance policy to be stationary in all charitable organizations, particularly nonprofit institutions serving households (NPISHs). The absence of a national good ethical policy instills doubt, lack of trust, unaccountability, and non-transparency contrasting the availability of good ethical governance adoptable for HSNPOs.

Global economic logics shaping the U.S. social sector gleaned from the *United Nations Handbook on Nonprofit Institutions in the System of National Accounts* (United Nations, 2003) and its *Handbook of Satellite Account on Non-profit and Related Institutions and Volunteer Work* (United Nations, 2018) missed good ethical governance. Identifying the U.S. social sector legal and institutional forms, common principles of its

components, distinct set of principles, framework of definitions, and information-gathering enacted by national-level policymakers can remove ambiguity for all to govern ethically (Defourny et al., 2016; Einarsson & Wijkström, 2019). Knowledge generation on this topic signals to public policymakers and public administrators to champion the standardization of ethical governance within HSNPOs and share good ethical governance with civil members to innovate in solving human problems encountered within society (Berzin & Dearing, 2019; Powell et al., 2018). The social change implications from this study seek to contribute new knowledge in nonprofit governance and ethics to guide structuring HSNPO systems, HSNPO board members, and individuals toward knowing good ethical governance should they be interested in serving as a board member of an HSNPO.

Summary

International non-governmental organizations (INGOs) (e.g., United Nations, International Monetary Fund, European Commission, World Bank) are the institutions who formally structured and influences social sectors worldwide. Knowing INGOs global macro-level logics frame a broad U.S. social sector, and its diverse subsectors, seek exploration of their influence specifically for HSNPO governance and ethics. Due to limited scholarly literature on this research topic, this exploratory research can lead to an improved understanding of institutional logics, HSNPO governance and ethics, and good ethical governance from the vantage point of HSNPO board members (social catalysts).

Chapter 2 is presented in four sections. The chapter begins by restating the research problem, the purpose of the study, and a preview of the chapter. Second, a

description of the implemented literature search strategy inclusive of crucial search terms, the search process, and databases accessed. Third, examine this study's theoretical foundation, including their origin, propositions, and literature- and research-based analysis of the chosen theory's application in similar research and rationale for its selection. Fourth, a description of institutional logics influences. The literature review will describe constructs, methodology, and methods; ways researchers approached the problem; rationale for selecting concepts; review and synthesis of the literature.

Chapter 2: Literature Review

The related literature is ambiguous in its emphasis or de-emphasis on knowing the origin, identity, role, or purpose of complex institutional logics influencing nonprofit sector (i.e., public charities or charitable organizations) governance and ethical systems, particularly for HSNPOs. Missing within the research community is knowing what institutional logics influences HSNPO board members' sensemaking (to make meaningful) to adopt or not adopt good ethical governance established for charitable organizations. The researcher explored the perceptions, depictions, and perspectives of HSNPO board members experiences to examine their understanding of institutional logics shaping governance and ethical systems within the nonprofit human services field. This topic is underresearched and undertheorized within the scholarly nonprofit management and leadership literature.

Chapter 2 begins by reiterating this study's research problem and purpose. Second, a search strategy informs of the iterative process performed to capture scholarly literature germane to the research problem, gaps, theoretical frameworks, and methodologies. Third, the description of theoretical propositions, assumptions, and applicability relevant to the research problem. Fourth, a synopsis of institutional theory and complexity theory to gain clarity of their contextual relationship within institutional complexity theory, the proposed study's theoretical foundation. Fifth, a literary and research analysis of institutional complexity theory, institutional logics, similarities of other studies to this proposed study, and the rationale for this theoretical choice. Sixth, a synthesis of empirical and scholarly literature review focused on governance and ethical

logics active within nonprofit institutionalism. Chapter 2 concludes with a summation of the literature.

Literature Search Strategy

Walden University Thoreau Multi-Database was the foundational source for extracting peer-reviewed articles by entering keywords relevant to nonprofit governance and ethics. Supporting databases were eBook Central, EBSCOhost, Emerald Insight, ProQuest Central, SAGE Journals, SAGE Knowledge, SAGE Research Methods Online, Taylor and Francis Online, and Wiley Online Library. Accessing these databases expanded the literary review to include contemporary book chapters, empirical works by seminal authors and theorists, documents from U.S. government agencies and libraries, international non-governmental organizations (INGOs), and other sources of interest to support this study. Google Scholar was incremental for cross-referencing authors in journal articles and updating references for this study. With a revision to the *Publication Manual of the American Psychological Association* from the sixth edition to the seventh edition, the utilization of Google Scholar search engine assisted in updating the digital object identifiers (DOIs) of previous indexed journal articles.

A broad search through the literature encompassed examination of over 250 full-text, peer-reviewed journal articles inclusive of reading abstracts, introductions, theoretical frameworks, diverse research methodologies (qualitative and quantitative), research designs, implications, and conclusions to identify keywords in support of addressing the gaps relevant to exploring this study's topic. The initial search generated hundreds of peer-reviewed articles on nonprofit governance and ethics, which leaned

towards generalist topics such as "effectiveness, leadership, performance, and accountability" as missing keys toward actionable ethical governance for HSNPO board members (Brown, 2005; Dula et al., 2020; Harrison et al., 2013; Jaskyte, 2017; Piscitelli & Geobey, 2020; Van Puyvelde et al., 2018). The literature informed the research community that the phenomena surrounding this study's research topic was ambiguous, limited, or widely dispersed throughout other studies (Callen et al., 2010). Ambiguity remains within scholarly literature with respect to whether researchers emphasize or de-emphasize institutional logics alongside the rapid changes affecting the moral frame of HSNPOs providing human services (Cumberland et al., 2015; Garrow & Hasenfeld, 2014). The literature review began by entering keywords, singularly and in combination, through scholarly databases, websites, and internet search engines to initiate the extraction of scholarship to support the proposed study.

The initial step required a keyword search utilizing literary databases to glean peer-reviewed journal articles congruent with this proposed study's topic, research questions, qualitative methodology, theoretical framework, and research design (Dodgson, 2021). Keywords entered were: *charitable organizations, complexity theory, generic qualitative inquiry, good ethical governance, human services, human service nonprofit organizations (HSNPOs), institutional complexity theory, institutional logics, institutional theory, nonprofit, public charities, nonprofit board, nonprofit board members, nonprofit board of directors, nonprofit ethics, nonprofit governance, nonprofit schemes, qualitative research, sensemaking* (Introna, 2019; Weick, 1995; Weick et al., 2005), and *social sector*.

The review of peer-reviewed articles led to searching documents published by international non-governmental organizations (INGOs) (e.g., United Nations, European Commission) to gain insight into their global logics influencing the U.S. social sector (domestic macro-level), U.S. nonprofit sector (meso-level), and human service nonprofit organizations (micro-level). Keywords extracted were *nonprofit institution* (NPI), *nonprofit institutions serving households* (NPISH), and *third or social sector economy* (TSE). Examination of the U.S. Constitution's Fourteenth Amendment and the State Action Doctrine was reviewed to gain clarity of their constitutional logics (Malatesta & Carboni, 2018; Schmidt, 2016; Seidman, 2018) influencing federal policymakers' legislative limitations requiring HSNPOs to adopt known sound ethical governance principles. The literature review engaged until an understanding of this study's content was saturated, providing ample support for the chosen theoretical frameworks, qualitative methodology, and research design to gain insight relevant to the research questions.

Theoretical Foundation

A theory serves as a cornerstone for qualitative research seeking collaboration, contribution, alteration, theorizing (e.g., creating a new theory, contributing to a theory, or utilizing it as a conceptual framework), and recreation for humanity to make sense of their social world. Theory grants cognitive shifts of mindset, closely matching the requisite variety of conditions of our times while striving to be effectively adaptive (Davis, 2015). Representative of a systematic statement, empirical theories (Layder, 2018) hold high degrees of explanatory power, owning a diverse set of constructs, logics, and assumptions suitable for generic qualitative studies, permitting explicit reconstruction

to generate new knowledge (Collins & Stockton, 2018; Leedy & Ormrod, 2016; Lynham, 2002). The utility of a theory grants cognitive (independent and collective) shifts within the human mindset, closely matching the requisite variety of conditions of our times while striving to be effectively adaptive (Davis, 2015). The central role of theory is the mutual interdependence between a study's epistemology and selected theory explicitly influencing the data analysis framework.

A theoretical framework utilizes theory as a lens to convey clear articulation of how a study will process new knowledge between empirical knowledge (systemic investigation, analytic approach), ethical knowledge (moral issues), aesthetic knowledge (cognition and perception acknowledging the value of everyday experiences lived by individuals); and personal knowledge (researcher reflexivity of experiences, praxis, and literature) (Berrigan, 1998; Carper, 1978). For this study, the selected theoretical frameworks takes a deductive approach to contextualize incoming data from participants, serve as a template by offering a structured focus to evaluate incoming evidence and data, and explore theorizing new ideas and concepts (e.g., "see Appendix J") (Layder, 2018, Chapter 6).

Institutional Theory

Institution, complexity, and institutional complexity theories are all empirical for their mastered frameworks to explain the intersectionality of macro -, meso -, and micro-levels of institutionalism within society. Barley and Tolbert (1997) institutional change and structuration of organizations; Berger and Luckman (1966) social construction of reality; Friedland and Alford (1991) conceptual context of institutions and identification

of their institutional logics; and Meyer and Rowan (1977) formal structuring of institutions are legacy institutional theorists within the literature. Along with the aforementioned institutional theorists, Thornton and Ocasio (1999, 2008, 2012) empirical works for the metatheory of institutional logics for interpreting systems and formal languages for expressing logical truths and reasoning (Gensler, 2010; Hunter, 1971) of institutions.

Institutional theory conceptualizes the global macro-level landscape of institutions, whole and segmented, within societies. Institutions are (1) supraorganizational patterns of activity; (2) historically rooted in material practices, rules, and symbolic systems; (3) generate logics for members of civil society to produce and reproduce their material lives, extracting meaningful experiences; and (4) transfers rationalized and impersonal prescriptions for organizations at the intra-and inter-organizational levels (Barley & Tolbert, 1997; Friedland & Alford, 1991, p, 243; Kaghan & Lounsbury, 2011; Meyer & Rowan, 1977). Friedland and Alford (1991) postulated institutions as symbolic systems having unobservable, absolute, transrational referents (non-confirmability of source or object for rational reasoning), and observable social relations concretize (e.g., actualize, manifest, make real) as individuals utilize, manipulate, and reinterpret them to making sense of where they are in the world (p. 249; Skelcher & Smith, 2015). Berger and Luckmann (1966) positioned, prior to theory, there is a body of knowledge supplying institutionalized areas with rules of conduct, generalized valid truths of reality, definitions, and constructs shaping humans' realities

objectively necessary within a dialectic society. Institutions are the sensemakers of rules civil members replicate, communicate, and transfer to other civilians and organizations.

Institutions are constantly changing human behavior, altering thinking, forcing influences, and impacting conduct daily through institutional logics. Friedland and Alford (1991) grounded central societal institutions as the capitalist market, bureaucratic state, democracy, nuclear family, and religion (p. 232). Politics, government, households, constitution, globalization, technology, and economic (Yang, 2016) policies, to name a few, need to be added to the central institution list as a result of time, space, and knowing their ambiguous logics. Each institution has a dominant logic (institutional logic) restricting actions and goals while affecting individuals' and organizations' social behavior, personal values, and constitutional reality (Kaya et al., 2016; Thornton & Ocasio, 1999). Institutions identify, shape, and configure organizations' structures, allowing them to conform or deviate from established patterns (Friedland & Alford, 1991).

The U.S. (domestic macro-level) adopts and transfers transnational logics (global macro-level) throughout its nonprofit sector, where HSNPOs (domestic micro-level) and their board members (domestic micro-level) pursue ethical governance systems within these rules (Sherer et al., 2016). Under the macro-environment of institutions, common threads in the literature show the strong influence of institutional modeling during an organization (embedded with institutional logics) structure development, more often than external pressures (Sherer et al., 2016). The institutional theory literature contributes towards developing a new understanding of global and domestic macro-level logics

transferred into and influencing HSNPOs structuration, HSNPO board members' sensemaking, and HSNPO governance and ethical systems. Nonprofit organizations' less powerful actors draw upon competing institutional logics available to frame, serve, and maintain their interests to establish legitimacy (Coule & Patmore, 2013).

Institutional Logics

Jackall (1988), Friedland and Alford (1991), and Thornton and Ocasio (1999) all have empirically contributed to defining institutional logics as a meta-theory for its flexibility and capacity to be emphasized across analysis where institutions are part of the research. Institutional logics are socially constructed, historical patterns (fundamental assumption) of cultural symbols and material practices by which individuals (fundamental assumption) and organizations provide meaning to their daily activities (Bertels & Lawrence, 2016; Friedland & Alford, 1991; Greenwood et al., 2011; Thornton & Ocasio, 1999, 2008). Historical contingency is a fundamental meta-theoretical assumption within institutional logics to explore how larger environments - economic, political, structural, and normative forces - affect individual and organizational behavior (Thornton & Ocasio, 2008). Friedland and Alford (1991) inferred institutional logics are symbolically grounded, structured by mega-organizations, politically defended, and technically and materially constructed, constraining organizational actors' future actions (p.248; DiMaggio & Powell, 1983). Kraatz and Block (2008, Chapter 9) and Yang (2016) described these events as institutional pluralism subjected by organizations by multiple regulatory regimes embedded within multiple normative (standards, prescriptions, regularizing) orders consisting of more than one institutional logic.

Utilizing the institutional logics approach (ILA) will guide this study by the perspective of connectivity between organizational form, normative frames, and individual agency (Skelcher & Smith, 2015). Institutions initiate the rules within and for civil society in which humans replicate, communicate, transfer, adapt, and shift logics to gain a sense of identity to formulate their social reality and organizational reality. Institutional theory constructs consider institutions' higher-order belief systems' impact upon individuals' multiple aspects of everyday life, practices, beliefs, and organizational actions (Cloutier & Langley, 2013).

Complexity Theory

Complexity exists in all actions, functions, and roles humans encounter in dealing with organizational systems. Attribution to Waldrop (1992) for his compilation of work initiating a theoretical framework to formalize complexity with contributions from Nobel Laureates, think tanks, and multidisciplinary seminal authors during this period in his book *Complexity: The Emerging Science at the Edge of Order and Chaos*. Complexity theory continues to invite theorization as institutions, sectors, organizations, systems, and rules evolve around humanity.

Complexity theory explains complex systems (e.g., HSNPO governance, ethical codes of conduct and behavior) as organized from within, responding and adapting collectively to stimuli external to the system boundary succinctly with constant interaction of individuals leading to higher system complexity and emergent phenomena (Bruni-Bossio et al., 2016; Chandler et al., 2015). Complexity theory focuses on understanding the patterns of interaction between system elements at different levels and

times rather than analyzing individual elements in isolation (Gear et al., 2018; McDaniel & Driebe, 2001). A key characteristic of complexity theory is self-organization, a dominant logic for U.S. nonprofit sector organizations. As a conceptual framework, complexity theory allows for reconciling the unpredictability of change in organizations to explain why organizations with nearly identical components and environments often produce divergent results (Lowell, 2016). Organizations are always unstable (Gioia, 2006). HSNPO members or boards of directors are not static (Esparza & Joen, 2013) while guiding governance and ethics systems for the HSNPO.

Complexity theory holds human interactions as organic and nonlinear, with multifaceted dynamics systems (Lowell, 2016). Complexity theory explains HSNPO board leadership as a shared emergent process where HSNPO board members (individual) and HSNPO board of directors (collective) interact and learn from each other to produce novelty and adaptive capacity to ethically govern (Grin et al., 2018; Mendes et al., 2016). Perpetual social interactions between individuals lead to greater system complexity and emergent phenomena (Chandler et al., 2015). Complexity is observed by the difficulty of HSNPO board members working in the human services sector explaining their role (what they do) to govern ethically and why they do it (Berrigan, 1996) relevant to governance and ethics.

As a theoretical framework, complexity theory constructs are noticeable within institutional complexity theory, providing clarity of HSNPOs' self-organizing systems at the domestic meso-level, HSNPOs self-governing at the domestic micro-level, and human agents serving as the social and legal catalysts. Existing literature has ignored

HSNPO board members, HSNPO governance, and ethical systems within the HSNPO framed through complexity theory needs to be addressed. Institutional complexity domains seek theorizing and examination within the nonprofit management and leadership research community.

Institutional Complexity Theory

Institutional complexity refers to a situation in which organizations face incompatible prescriptions from multiple institutional logics, generally defined as socially constructed, historical patterns of material practices, assumptions, values, beliefs, and schemas (rules) (Bertels & Lawrence, 2016; Greenwood et al., 2011; Yang, 2016). Institutional complexity theory is embedded with institutional logics to explain how some HSNPOs can cope with tensions between institutionalized rules and efficiency criteria while respecting the nature and consequences of incompatible pressures (Greenwood et al., 2011). Organizations face complexity when multiple institutional logics provide competing prescriptions for interpreting and responding to a situation (Bertels & Lawrence, 2016; Greenwood et al., 2011). Identifying individual, organizational, situational, and environmental factors that influence governance or ethical logics creates dependence on rules conducive to institutional complexity (LeRoux & Langer, 2016; Heidelberg, 2016; Vermeulen et al., 2016). LeRoux and Langer (2016) and Witesman (2016) implicated the disconnect between what HSNPO board members want from working for an HSNPO and what they perceive to be getting from them knowing foundational HSNPO governance and ethical codes, rules, norms, or explicit strategies do not develop in a vacuum.

In response to unclear HSNPO governance and ethical systems presents an opportunity for HSNPO board members to interpret ambiguous discourses with different meanings, opportunity to pursue self-interest goals, and leading to different actions causing conflicts and disturbance within the HSNPO workplace (Yang, 2016). Knowing HSNPO board members sensemaking towards HSNPO governance policies and ethics codes of conduct adoption is linked to networked embeddedness and pressures from institutions (Yoon, 2021). Meyer and Rowan (1977) postulated formal organizations with coordinated and controlled activities are embedded in complex networks of technical relations and boundary-spanning relationships to produce rationality. Individuals serving or interested in serving as HSNPO board members exchange logics from internal and external networks (e.g., professional associations, clubs, groups) and need more basic knowledge to identify and correct governance failures (Molk & Sokol, 2021). Exploration of HSNPO board members' lived experiences of actual happenings and events describing their human interaction in various HSNPO governance and ethical situations internal to an HSNPO (Hall et al., 2013; Percy et al., 2015) is essential to know as society moves forward into the 21st century. As a generic qualitative inquiry - an exploratory study, institutional complexity theory will assist in contextualizing, describing, analyzing, and interpreting the data (Greenwood et al., 2011).

Individuals identifying an HSNPO's situational and environmental factors thought to influence HSNPO ethical governance logics create dependence on rules conducive to institutional complexity theory (Heidelberg, 2016; LeRoux & Langer, 2016; Vermeulen et al., 2016). Literature implies the disconnect between what an HSNPO board member

wants from governing an HSNPO and what they perceive to be getting this role (LeRoux & Langer, 2016). Knowing institutional rules, norms, and strategies does not develop in a vacuum (Witesman, 2016).

Interpreting the effects of co-existing governance and ethical system logics (sensemaking logic), adaptability to contradictory and conflicting institutional logics is complex. Institutional complexity theory constructs relate the importance of HSNPO board members' knowing their governing responsibilities in the context of institutions, complexity, and institutional complexity. All three theoretical frameworks make sense to inform the domains within the research questions in congruence with qualitative methodology, generic descriptive-interpretive (Elliot & Timulak, 2021) approach, epistemology, data collection strategies, and narrative data techniques (Kahlke, 2014).

Institutional, complexity, and institutional complexity theoretical frameworks have explanatory power and a priori literature support to explore this study's topic. Contributory to nonprofit management and leadership, the institutional logics is foundational to understanding institutions, organizations, systems, and human agents. From the macro-level perspective, institutional theory blends with many constructs and definitions, has empirical grounding with diverse conceptual frameworks of institutional logics, and tends to be tautologically relatable to almost everything (Alvesson & Spicer, 2019).

The utilization of these three theoretical frameworks will serve as this study's guide for data collection and data analysis, investigating and unveiling how HSNPO board members conform to institutional frames and schemas set of rules or patterns

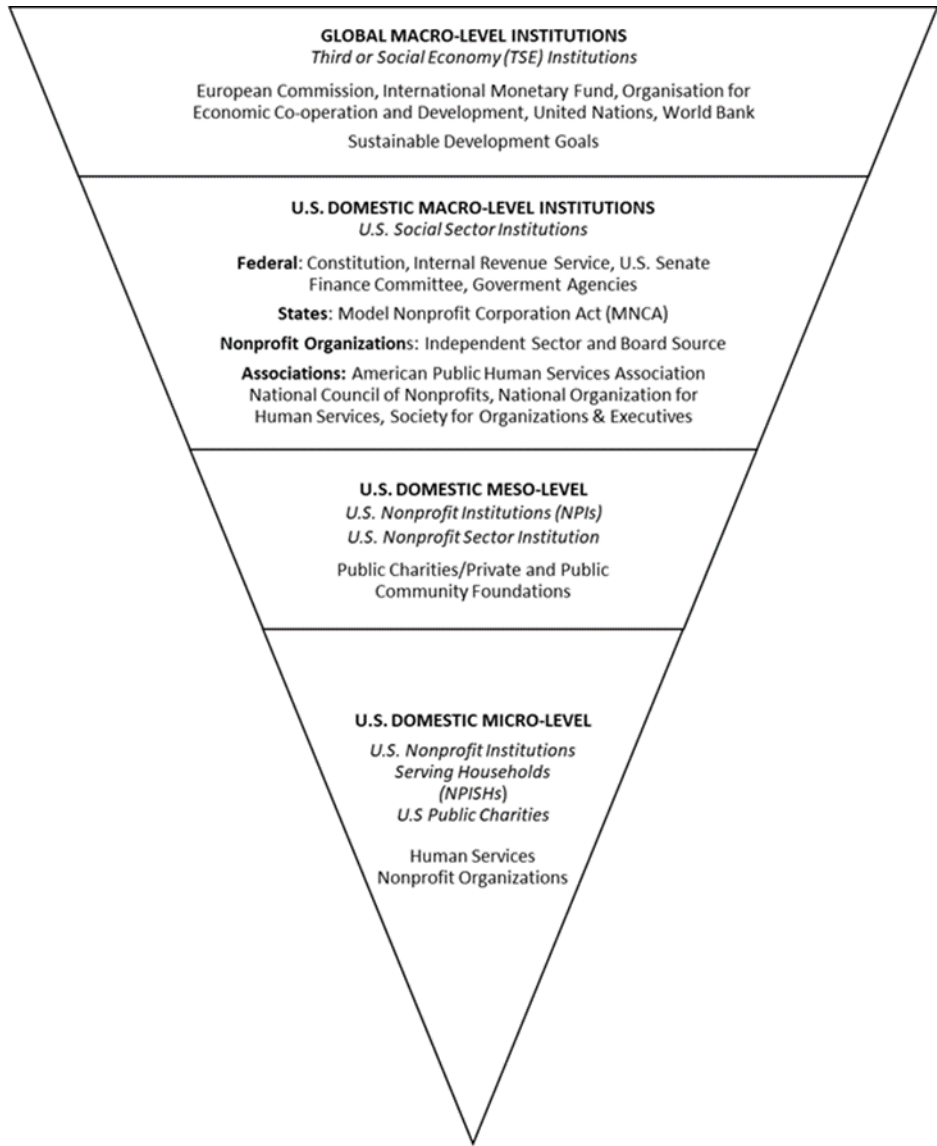
guiding and shaping a system; their active roles in shaping them, and how they institutionalize their goals and structures (Kauppi, 2013). A clearer insight was extracted from the narratives of HSNPO board members.

Literature Review

The literature presents a complex and ambiguous understanding of institutional logics (reasoning of institutions) influencing human service nonprofit organization (HSNPO) board members' sensemaking of governing ethically for an HSNPO. Complexity exists in the emphasis or de-emphasis of knowing the origin, identity, purpose, and influences of institutional logics transferred from institutions (i.e., international non-governmental organizations) at the global macro-level, adopted by the U.S. social sector at the domestic macro-level, and down streamed into HSNPOs at the domestic micro-level where with human-agents serve as HSNPO board members, see Figure 1. Heidelberg (2016) implied the quality of knowing the rules makes rules ambiguous in their effects such that the intended goal of any given rule is subject to contingencies of actors' use of the rule (p. 735). Scholarly literature discloses a deficiency in knowing how institutions' powerful logics penetrates its formal rationality of rules and regulations to modern-day human service NPOs through board members (Cloutier & Langley, 2013; Costa & de Mello, 2017; Thornton & Ocasio, 2008). Institutional logics is a topic obscurely developed and undertheorized in nonprofit management and leadership literature.

Figure 1

Institutional Levels of the U.S. Social Sector



Exploration of institutional logics warrants understanding HSNPO boards and organizational HSNPO board members' logic construction (Greenwood et al., 2011), necessitating reconstruction from the micro-level to the macro-level (bottom-up vs. top-down). Researchers have extensively examined nonprofit sector governance and ethics in relation to the multiple dimensions of the nonprofit, public, and private. Historical and contemporary literature broadly informs how the U.S. social sector (domestic macro-level) grants patronage to HSNPO board members to self-govern within loose public policies (federal or state) and an augmented regulatory environment. Nevertheless, contemporary scholarship seeks analysis models capable of interpreting how HSNPO board members initiate sensemaking of adopting or not adopting good ethical governance. Empirically underdeveloped is knowing how sensemaking is engaged when HSNPO board members give, receive, or break the sense of institutional logics transferred into their unobservable reality of governing ethically (Greenwood et al., 2011; Meyer & Rowen, 1977; Moreno-Albarracín et al., 2020). The impetus for social change is knowing institutional logics influences affecting HSNPO board members informs federal legislators to set a national good ethical governance policy law for all organizations with tax-exempt status operating under the U.S. social sector.

Third or Social Economy (TSE) Institution Sector (Global Macro-Level)

The third or social economy (TSE) is a prime economic, institutional sector set within the global economy with written economic-based standards (prescribed economic logics) for countries to adopt for their national social sector (e.g., non-governmental organizations, nonprofit sector, social enterprises, benefit corporations). The TSE

institution sector was agreed upon by a global membership and established by sovereign international non-governmental organizations (INGOs) who are not subject to laws or regulations of the country in which they reside or any country; provide non-market services for the benefit of their members through formal agreements; and channels funds among lenders and borrowers between different countries (Commission of European Communities et al., 1993, para. 4.16, p. 105; European Commission et al., 2009, para. 4.77, p. 71). Within this global theatre of economics, humanity is considered capital.

International Non-Governmental Organizations (INGOs) Logics

In 1993, the Commission of the European Communities, International Monetary Fund (IMF), Organisation for Economic Co-Operation and Development (OECD), United Nations (UN), and World Bank (INGO group) developed a macroeconomic framework called the *System of National Accounts* (1993 SNA) setting global institutional logics for countries to adopt for their nonprofit institution (NPI) sectors (i.e., U.S. Social Sector). The United Nations took the helm for the NPI sector by extending the concepts, definitions, and classifications underpinning the U.S. social sector in the 1993 SNA through its *Handbook on Nonprofit Institutions in the System of National Accounts* (2003 SNA) (United Nations, 2003). The INGO group updated the 2003 SNA, *The System of National Accounts* (2008 SNA), to align global economic growth with a uniform accounting framework (European Commission et al., 2009). In 2018, the United Nations Statistics Division published the *Satellite Account on Nonprofit and Related Institutions and Volunteer Work* (2018 SA) as a guideline for countries to present economic data and reporting (statistics) on the NPI sector as represented in previously

published SNAs (Einarsson & Wijkström, 2019; United Nations, 2018). Cohesively, all versions of the System of National Accounts (SNAs) consist of a coherent, consistent, and integrated set of macroeconomic accounts, balance sheets, and tables based on a set of internationally agreed concepts, definitions, classifications, and accounting rules (United Nations, 2003, para. 1.1, p. 1). Einarsson and Wijkström (2019) argued for civil society, including policymakers, politicians, researchers, educators, and scholars, to know TSE institutional logics to solve both severe and everyday problems.

Global-level institutions, such as INGOs, inject their institutional logics into the realities of countries, sectors, organizations, and humans worldwide. The reality of institutional logics from higher order institutions enter into social life as facts (Meyer & Rowan, 1977), often not challenged with inquisitiveness to verify over and beyond their simple existence but rather considered self-evident within the world of everyday life (Berger & Luckmann, 1966). The TSE institutional sector presents ambiguity and complexity for the research community to know good ethical governance through its layers of global economic logics. Global macro-level economic logics consists of typography (composition), standards (e.g., the guide for regulating, monitoring, reporting), taxonomies (e.g., classifications, arrangements), lexicon (e.g., terminology, definitions), prescribed codes (e.g., organizing, operations, production), and schemas (i.e., structured rules for sectors) (Thornton & Ocasio, 2008), symbolic systems (e.g., capitalism, family, bureaucratic state, religion), language, and material practices (e.g., state-regulation, democracy-voting, science-truth seeking) (Friedland & Alford, 1991). The TSE institution sector has global macro-level logics and an adoptable social sector-

economic framework for countries to adopt to account for all their institutional units resident within their economic territory (United Nations, 2003, para. 2.22, p. 22). The U.S. has adopted the TSE institution logics framing global social sectors in shaping its social sector (domestic macro-level), U.S. nonprofit sector (domestic meso-level), or nonprofit institutions (NPIs; a TSE term) sector, and U.S. human service nonprofit organizations (domestic micro-level) or nonprofit institutions serving households (NPISHs; a TSE term).

Institutional units are legal or social entities created to produce goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control, or finance them (a TSE logic) (Commission of the European Communities et al., 1993, para. 4.54). Nonprofit institutions (NPIs) are separate and distinct from organizing persons, corporations, government units, groups, or households. In-scope of the TSE institutional sector (global macro-level logics) and the U.S. social sector (domestic macro-level logics), both have the same institutional logics influencing HSNPO governance and ethical systems. For an entity to be eligible as a legal entity under the U.S. social sector (TSE NPI sector), its incorporating status must test and meet the following seven prescribed operational and structural standards as prescribed by the TSE nonprofit institution (NPI) sector.

Self-Organization Logic

Separate from other institutional units (e.g., government or corporations) which may legally own them; have a right to own assets, incur liabilities, and engage in transactions bearing full responsibility for economic risks and rewards of operations;

through established procedures, the governing body has the authority to legally dissolve the institutional unit and legally dispose of its assets; and, government intervention to nullify, dissolve, or object the governing body decision regarding dissolution, violates this feature (United Nations, 2018, paras. 3.7-3.8, p. 18). Within the institutional complexity theory, the self-governing logic instills autonomy between individuals serving as HSNPO board members and the HSNPO (organization) derived from contradictory relationships between institutions (Friedland & Alford, 1991).

To formalize a cause into an HSNPO requires the incorporating agent to create a legal charter of incorporation with the ability to fulfill the defining characteristics of being an organization. Organizing an entity creates an institutional and economic reality through the process of law independent of the person, corporation, or government units establishing, financing, controlling, managing, or governing them (Commission of the European Communities et al., 1993, para. 4.56, p. 113; United Nations, 2003, para. 2.15, p. 17). An entity is in an institutionalized state after having a legally registered charter of incorporation with a meaningful degree of permanence, internal organizational structure, goals, and activities (United Nations, 2003, para. 2.15; p. 18; United Nations, 2018, para. 3.5, p. 18).

Self-organization is a construct of complexity theory. Nunn (2007) stated complexity encompasses the unity of complex systems conjoined with each having unique complex parts generating complex results. Human service NPO board members are the pattern perceivers (Nunn, 2007) or sensemakers in capturing emerging logics from institutions to make governance and ethical systems function within HSNPOs. Robb

and Jimmy Gandhi (2016) explored social entrepreneur ventures as a system of systems (SoS) through a focused lens of complexity theory to explain social value creation. At the micro-level, HSNPO board member's self-organized criticality (Nunn, 2007) or time criticality (Robb & Jimmy Gandhi, 2016) are influenced by global and domestic macro-level logics, determining harmony or chaos within HSNPOs governance and ethical systems.

Appointment of Officers Logic

The government may have the right to appoint the officers managing the NPI under the NPI's constitution, its articles of association, or another enabling instrument (European Commission et al., 2009, para. 4.92a, p. 74). An enabling instrument may allow the government to determine significant aspects of the general policy or program by specifying or limiting the functions, objectives, and other aspects pertaining to operations; right to remove key personnel or veto proposed appointments; require prior approval of budgets or financial arrangements by the government; and prevent the NPI from changing its constitution, dissolving itself, or terminating its relationship with government without government approval (European Commission et al., 2009, para. 4.92b, p. 132).

Limitation on the Distribution of Surplus (profits) Logic

As a production function, NPIs are limited, with authority, to distribute any surplus (profit) generated to self, founders, board members, governing board, employees, investors, other institutional units, or other stakeholders - prohibited either by law, governing document or set social custom; any surplus must either be saved or put towards

the primary mission of the institutional unit; and, must be legally bound to transfer any assets to a similar social-purpose organization in the event of dissolution (capital lock) (European Commission et al., 2009, para. 2.8, p. 62; United Nations, 2018, paras. 3.11-3.13, p. 19)

Purpose Logic

NPIs are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control, or finance them (Commission of the European Communities, 1993, para. 4.54, p. 112; European Commission et al., 2009, para. 4.83, p. 72; United Nations, 2003, para. 2.15, p. 18). NPIs are purposeful for charitable, philanthropic, or welfare reasons to provide goods or services to other persons in need, or they may be intended to provide health or education services for a fee but not for profit (Commission of the European Communities et al., 1993, para. 4.55, p. 113; United Nations, 2003, para. 2.21, p. 12). Molk and Sokol (2021) concluded that the current challenges of HSNPOs governance failures are the need for a defined robust regulatory environment with oversight and questioning the business decisions of human services nonprofit organization boards ethically govern within the boundaries of their purpose.

Non-sovereignty Logic

The INGOs, collectively or independently, do not grant TSE institutions or their subsectors to exercise sovereignty due to having different powers or restrictions than the government despite doing business throughout the general government sector (United

Nations, 2018, para. 1.23h, p. 7). Although human service nonprofit organizations (HSNPOs) often receive financial government support and provide non-market goods and services, they lack the defining feature of a government entity: they are not legal entities established by political processes that have legislative, judicial or executive authority over other institutional units within a given area (2008 SNA) (European Commission et al., 2009, para. 4.9, p. 62). Moreover, while NPIs provide public goods and services, they do not have the same powers or restrictions as a government in deciding what those goods and services should be and how they are allocated.

The TSE institution sector classifies institutional units as corporations, government units, including social security funds, households, nonprofit institutions (NPIs), cooperatives, mutual societies, social enterprises, and volunteer work (United Nations, 2018, para. 2.15, p. 12). Sectors are distinguished and separated under the TSE institution sector are either (a) non-financial corporations, (b) financial corporations, (c) general government, (d) households, or (e) nonprofit institutions serving households (NPISHs) based on what happens to revenues or profits generated (European Commission et al., 2009, para. 4.24, p. 65; United Nations, 2003, para. 2.7, p. 13; United Nations, 2018, para. 2.13. p. 12).

The position of this study narrows the focus to explain how the TSE institutional sector logics (global macro-level) influences HSNPO board member's adoption or non-adoption of ethical governance. Global macro-level logics has been adopted by the U.S., framing the country's social sector, nonprofit sector, charitable organization sector, and human services sector. Each sector has institutions with their own logics influencing how

HSNPO board members govern. The TSE institution sector is one of many institutions influencing U.S. HSNPO board member's sensemaking to adopt or not adopt a good ethical governance policy.

Challenging those interested in serving as HSNPO board members, those currently serving as HSNPO board members, the research community, and the general public is knowing the complexity of institutions is real in shaping their social realities. Global prescribed institutional logics are deeply ingrained within our social realities (Meyer & Rowen, 1977) and ambiguous for humans to act rationally upon their interests (Friedland & Alford, 1991). Institutional logics creates complexity (incompatibility, conflict, prioritization) from exposure to multiple institutional demands (Raynard & Greenwood, 2014). Complex TSE institutional logics seeks understanding through contradiction and interdependency, conflict and coordination, and humans negotiating and competing (Friedland & Alford, 1991). Knowing the source of the U.S. social sector logics, its position within an economic context, and most importantly, identifying its influence clarifies how it transfers TSE institutional sector logics throughout its subsectors.

U.S. Social Sector (Domestic Macro-Level)

The U.S. social sector (domestic macro-level) is established within the global economic framework of the TSE institution sector without sovereignty (TSE logic). The U.S. adopted operational and structural TSE institution sector logics established by the INGO group, framing its domestic macro-, meso-, and micro-levels frames within its social sector. The U.S. social sector has over 1.8 million entities registered with various

tax-exemption statuses under the Internal Revenue Service (IRS) (Candid, 2021). In 2021, close to 1.5 million charitable organizations (domestic meso-level) were registered as either a public charity or private and community foundation under Internal Revenue Code (IRC) 501(c)(3) (Candid, 2021; CauseIQ, 2020) within the nonprofit institution sector. The largest group within the nonprofit sector is public charities with 501(c)(3) tax-exempt status, accounting for over 1.4 million (74%) entities dedicated to providing public benefit (Candid, 2021).

Humans, not machines or technology, are governing agents (i.e., board members) (Dula et al., 2020) of U.S. social sector entities (domestic macro-level logic). Humans serve as legal catalysts responsible for determining governance systems, ethical codes, and deciphering the ambiguity of institutional logics embedded within the U.S. social sector (Gazley & Nicholson-Crotty, 2018; Moreno-Albarracín et al., 2020). Humans are engaged at each level acting as the social catalyst communicating, determining, creating, and implementing governance and ethical logics. This section will explain the TSE institution sector (global macro-level) logics adopted and transferred into the U.S. social sector.

U.S. Constitutional Logics

The U.S. Constitution Fourteenth Amendment state action doctrine prohibits the federal government from depriving persons of life, liberty, or property without due process restricting government, not private individuals (Malatesta & Carboni, 2015). The central purpose of the Fourteenth Amendment was to shield the 1866 Civil Rights Act, which mandated positive government action to protect all people, where white people

were already the beneficiaries of this action (Seidman, 2018). With the Constitution's limited governing power, in order to protect individual freedom, due process protections were given to the coercive force of the bureaucratic state (an institution), and the state courts decide when the conduct is attributable to the government and not to a private entity (Seidman, 2018). The State Action Doctrine is the essence of the legal principle (42 U.S.C. § 1983, 2000) (Malatesta & Carbon, 2015, p. 63; Schmidt, 2016, p. 584). When the U.S. Constitution fails to act, the state action doctrine leaves decisions to individuals to protect their freedom (Seidman, 2018). When HSNPOs face legal issues, they are addressed by the bureaucratic state (e.g., VA, NJ, FL, TX, et cetera) bound by decisions of the state courts, unless the courts state a higher ruling is outside its boundaries requiring federal government action.

Defining or comprehending fundamental legalese to the state action doctrine is described as contradictory, complex, conflicting, inconsistent, and lacking conceptual coherence (Schmidt, 2016). The misalignment of constitutional law and the need for a national good ethical governance policy contributes to the complexity and ambiguity of the state action doctrine. Whereas state action doctrine logics aims towards human freedoms, the self-governing logic (global and domestic macro-levels) set by the INGO group established for organizations (i.e., HSNPOs). Seidman (2018) stated the courts (both federal and state), legal professionals, and legal scholarship translate state action doctrine with ambiguity by systemically ignoring its structural background for shaping, limiting, and legitimizing private conduct.

Under the supremacy clause of the U.S. Constitution, state statutes cannot eliminate directors' and officers' liability for violations of federal law (Costello, 2013). Human services nonprofit organization directors and officers are required to adopt business judgment schemas (rules) dictating individual behavior that decisions are made based on informed facts and reasonable inquiries into the facts; make judgments found on sound, rational, and defensible base in the best interest of the organization; and, make judgments in good faith, without conflicts of interests, bias, or outside influence (Costello, 2013). With collaboratives, partnerships, and contract engagement across sectors and business responsibilities, directors and officers must be perpetually aware of the risks involved daily.

U.S. Government Logics

The United States of America is a sovereign country inclusive of 50 states plus territories. The U.S. government is an institution with principal functions to assume responsibility for the provision of goods and services to the communities or households to finance their provision out of taxation or other incomes, to redistribute income and wealth by means of transfers, and to engage in non-market production (TSE institutional logic) (European Commission et al., 2009, para. 4.9, p. 62).

U.S. government units are unique legal entities established by political processes with legislative, judicial, or executive authority over other institutional units within a given area (Commission of European Communities et al., 1993, para. 4.104, p. 122). Legislative and judicial authorities create and interpret legal mandates; administrative

agencies (e.g., states and federal agencies) establish rules of practice; and licensing and credentials are necessary to practice (Meyer & Rowan, 1977).

U.S. Bureaucratic State Logics

In the United States, the 50 states are the bureaucratic extension of the federal government and an institution. The Revised Model Nonprofit Corporation Act of 2008, prepared by the American Bar Association, serves as the guideline for states to enact in whole or in part (Costello, 2013, p. 46). Corporation law is state based, meaning the corporate structure of nonprofit entities are organized by state legislation (bureaucratic state institution). In contrast, the determination of tax-exempt status for charities and which organized entity is eligible for tax deductibility of donations is under federal law (Martin & Todd, 2018). U.S. nonprofit entities are semi-governed and semi-regulated by the bureaucratic states as corporations (e.g., nonprofit, not-for-profit, or nonstock) (bureaucratic state logic). Although the federal government has considerable power to affect the human services sector by regulating goods and services, the primary burden of corporation regulation continues to fall to the bureaucratic state (an institution). Each of the 50 states (e.g., NM, NJ, VA) has adopted unique statutory or regulatory provisions from the Revised Model Nonprofit Corporation Act, asserting authority for nonprofit organizations directors and officers. Several states have adopted, in whole or in part, components of either the Model Nonprofit Corporation Act (MNCA) drafted by the American Bar Association (ABA), or the Uniform Unincorporated Nonprofit Association Act (UUNAA) drafted by the National Conference of Commissioners on Uniform State Laws, or a combination of both (Trautman & Ford, 2019).

DiMaggio and Powell (1983) contended board of directors within the nonprofit sector conforming to the bureaucratic state legal, technical, annual reporting, and financial reporting increasingly reflect rules institutionalized and legitimized by and within the state in which the nonprofit organization resides. The state's rationalization and regulation influence HSNPO board members activity through bureaucratic hierarchies (Friedland & Alford, 1991). Bureaucratic state logic changes (i.e., adding or removing state corporation codes) reframe an HSNPO from its original formation with co-existing logics influencing HSNPO board members sensemaking of new logics impact of current governance and ethical systems. Changes at the bureaucratic state level impact HSNPO board members sensemaking not only of governance and ethical systems but also introduce the complexity of other organizational systems geared for growth (Skelcher & Smith, 2014). Nearly every state has nonprofit or nonstock corporation statutes, codes, and comparable laws semi-regulating in terms of nonprofit organizations governance structures, absent of a good ethical governance system.

Organizing a nonprofit or nonstock corporation, not its governance, is a matter of state law. The state provides semi-regulatory (minimum) requirements to legalize a non-chartered entity with minimum oversight. Chartered nonprofits require incorporators (e.g., households or corporations) to create, adopt, and adhere to governing instruments, namely, and at minimum, the articles of incorporation, bylaws, and a conflict-of-interest policy. A chartered nonprofit entity must have a formal written article of incorporation or chartering document, at minimum, stating the duties of how the entity will be managed and governed; duties and responsibilities of directors, officers, and committees; and

minimum number of directors, how the directors are elected and appointed, and their terms (Hopkins, 2018). Each state has different requirements for formulating articles of incorporation respecting the global and domestic macro-level logic of self-governance for both the HSNPO and the HSNPO board members.

U.S. Department of Treasury, Internal Revenue Service Logics

Taxes are compulsory, unrequited payments - cash or in kind - made by institutional units to the general government exercising its sovereign powers or to a supranational authority (United Nations, 2008, para. 22.88, p. 444). Corporation law in the U.S. is state based, meaning that the corporate structure is governed by state legislation, but for tax exemption, we must turn to federal law. (Martin & Todd, 2018). In the United States, federal law determines state-organized non-stock corporation eligibility for tax deductibility of donations and tax-exempt status (Martin & Todd, 2018) through the U.S. Department of Treasury, Internal Revenue Service (IRS).

According to the Internal Revenue Service (IRS, 2023), in 1862, President Lincoln signed the second revenue law levying internal taxes on U.S. citizens and established a permanent internal tax system. Congress established the Office of the Commissioner of Internal Revenue under the Department of Treasury on July 17, 1862 (IRS, 2023). There exists no statute creating the IRS, and it is a division of the U.S. Department of Treasury. There does exist a statutory law stating the IRS's role is to essentially to be the tax collection and tax law enforcement agency for the federal government (Hopkins, 2018). While corporate entities are organized at the state level, tax exemption status is organized and determined at the federal level of government and

regulated by the Internal Revenue Service (IRS) for organizations seeking to operate as a charity (Martin & Todd, 2018). IRS logics are the Internal Revenue Codes (IRC) with guidelines and constricting regulation as to how nonprofit corporations are to be organized and operate to gain and retain tax-exempt status at the federal level.

The U.S. Internal Revenue Service was not created as a public institution; it became a way to effectively deal with the complexity (Boin & Christensen, 2008) of collecting revenue for the country. For a state-organized corporation seeking tax exemption with the IRS, its governing documents must limit its purposes to those described in IRC section 501(c)(3). Those purposes are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals (U.S. Department of the Treasury Internal Revenue Service, 2020, p. 8). Further, certain other activities are prohibited or restricted, including, but not limited to 501 (c)(3) activities according to IRC:

- Absolutely refrain from participating in the political campaigns of candidates for local, state, or federal office;
- Absolutely ensure that its assets and earnings do not unjustly enrich board members, officers, key management employees, or other insiders;
- Not further non-exempt purposes (i.e., purposes benefitting private interests more than insubstantially);
- Not operate for the primary purpose of conducting a trade or business that is not related to the exempt purpose(s);

- Not engage in activities that are illegal or violate fundamental public policy; and,
- Restrict its legislative activities (i.e., a substantial part of its activities attempts to influence legislation) (U.S. Department of the Treasury Internal Revenue Service, 2020, p. 2).

Dissolution clause. Upon dissolving a nonprofit organization (i.e., HSNPO), its assets are not permitted to be distributed to individuals, stockholders, or private entities. The dissolution clause requires nonprofit organizations governing bodies to embed into their articles of incorporation (organizing document) a statement to permanently dedicate its assets for 501(c)(3) purposes and amend accordingly with the state. Upon the dissolution of the NPO (i.e., HSNPOs), assets shall be distributed for one or more exempt purposes within the meaning of section IRC 501(c)(3) or corresponding section of any future federal tax code or shall be distributed to the federal government, or a state or local government, for a public purpose (U.S. Department of the Treasury Internal Revenue Service, 2020, p. 8). Another requirement of IRC 501(c)(3) is the private benefit logic and a good ethical governance logic state:

An organization must not be organized or operated for the benefit of private interests, such as the creator or the creator's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. No part of the net earnings of a section 501(c)(3) organization may inure to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and

private interest in the activities of the organization (Internal Revenue Service, 2020, p. 2).

For a nonprofit entity to be determined a legally charitable, it must be an actual public benefit (e.g., material, social, mental, and spiritual) resulting from the entity's objectives, sufficiently numerous, or constitute a sufficient section of the public (Chevalier-Watts, 2015; Martin & Todd, 2018). Fricke (2015) argued taxpayers dollars, either as personal donations or through government-HSNPO partnerships, should support the furtherance of HSNPOs charitable purposes, not parked in untouchable investment vehicles or impenetrable endowments. When private benefit exists within a charitable organization, the charitable nature diminishes, diverting to other areas of the IRC (Chevalier-Watts, 2015). The dissolution clause is necessary to provide a preventable measure for NPOs (i.e., HSNPOs) board members, executives, or non-executives from exploiting the 501(c)(3) tax exemption.

Internal Revenue Service institutional logics does not require reporting, nor does the agency monitor whether a tax-exempt entity has embedded good ethical governance practices into the organization's living documents (e.g., articles of incorporation, bylaws, ethical codes). The IRS does not mandate any particular governance structure as a condition of tax-exempt status (Trautman & Ford, 2019). Accordingly, charities should consider governance practices and related topics to ensure sound operations and compliance with the tax law (IRS, 2023). Good ethical governance is essential to increase the likelihood that organizations will comply with the tax law, protect their charitable assets, and, thereby, best serve their charitable purposes.

The Call for Good Ethical Governance for U.S. Nonprofit Sector

In 2004, Senators Grassley (R-IA) and Baucus (D-MT), U.S. Senate Finance Committee, and the IRS were suspicious of tax-exemption status abuse, and illegal and unethical practices by some charitable organizations and their donors within the nonprofit sector (Spindel et al., 2006). After several hearings, they tasked the nonprofit organization, Independent Sector, to convene a Panel on the Nonprofit Sector to find ways to strengthen governance, transparency, ethical standards, and correct nonprofits' accountability issues within the charitable community (Panel on the Nonprofit Sector & Independent Sector, 2007).

In 2006, the Panel on the Nonprofit Sector issued reports with 150 actions recommended to Congress, the Internal Revenue Service, and charitable organizations should take to improve governance and support ethical conduct, improve the laws, as well as education and enforcement (Panel on the Nonprofit Sector & Independent Sector, 2007). In 2007, the Panel on the Nonprofit Sector produced and published the first edition of *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations* (e.g., “see Appendix K”) with 33 principles under four categories (referred to as “good ethical governance” throughout the study) (Panel on the Nonprofit Sector & Independent Sector, 2007). In 2015, revisions were made to the Principles to provide samples and background materials, and again, in 2017, a free legal reference edition with legal annotations for each principle became available through the Independent Sector website (Ito & Slatten, 2020). The four categories were, and still are, (1) legal compliance and public disclosure, Principles 1-7, (2) effective governance, Principles 8-20, (3) strong

financial oversight, Principles 21-26, and (4) responsible fundraising, Principles 27-33) (Panel on the Nonprofit Sector & Independent Sector, 2007).

Legal Compliance and Public Disclosure

A charitable organization (e.g., HSNPO or nonprofit organizations serving households -NPISHs) should make information about its operations, including its governance, finances, programs, and activities, widely available to the public. Charitable organizations also should consider making information available on the methods they use to evaluate the outcomes of their work and sharing the results of those evaluations (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Harris, Petrovits, and Yetman (2017) associated HSNPO governance effectiveness with reducing the opportunity for human agents to convert charitable assets for unauthorized purposes (asset diversion).

Implementing good ethical governance (a) reduces the likelihood of asset diversion, signaling to donors an HSNPO's accountability, transparency, and efficiency (Harris et al., 2017). Charitable organizations must comply with all applicable federal laws and regulations, as well as applicable laws and regulations of the states and the local districts where they are based or operate. Suppose the organization conducts programs outside the U.S. In that case, it must also abide by applicable international laws, regulations, and conventions legally binding on the U.S. (Panel on the Nonprofit Sector & Independent Sector, 2007).

Effective Governance

A charitable organization must have a governing body that is responsible for reviewing and approving the organization's mission and strategic direction, annual budget and key financial transactions, compensation practices, policies and procedures, and fiscal and governance policies (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Good ethical governance practices describe board activities and expectations - externally imposed and internally imposed to ensure a board duty of care - loyalty, and obedience are met (Gazley & Nicholson-Crotty, 2018). Yoon (2021) implied institutional factors significantly impact the decision-making of HSNPO boards having written governance and ethics policies address concerns such as legitimacy, professionalism, and normative pressures.

The board of a charitable organization should include members with diverse backgrounds (including, but not limited to, culture, ethnicity, race, and gender perspectives), experiences, professional, and financial skills necessary to advance the organization's mission (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Culture ties rituals, values, and behaviors into an integrated whole, including organizational norms, symbols, assumptions, habits, and beliefs (Knapp, 2017). Understood are human, organizational, and collaborative cultures as a bounded set of shared values, beliefs, assumptions, and cognitions deeply embedded and enduring (Langer & LeRoux, 2017). Diversity, inclusion, access, and equity (DIAE) should serve as the cornerstone for all nonprofit sector ethical governance systems.

Strong Financial Oversight

A charitable organization must keep complete, current, and accurate financial records. Its board should receive and review timely reports of the organization's financial activities and recommended to have a qualified, independent financial expert audit or review these statements annually in a manner appropriate to the organization's size and scale of operations (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007).

Human service nonprofit organizations seek to continually expand to meet the growing needs of society and to increase program coverage to serve more beneficiaries, customers, or clients (Mitchell, 2017). Achieving financial stability serves as a type of organizational survival (1) generated from reduced volatility in revenue streams and (2) financial capacity from resources, giving the ability to seize opportunities and react to unexpected threats (Chikoto & Neely, 2014). A determining factor in starting a new program or service will be the effect it will have on receivables, payables, assets, and operating expenses (Weikart et al., 2013, Chapter 3). Managing cash, donations, digital funds, investment vehicles, and giving presents many challenges for the human service nonprofit organization-board member relationship. A primary factor is a dependency on others (e.g., government, corporations, foundations) money with the fiduciary responsibility to be fiscally responsible. Further hampered is cash flow when pledges are not honored, relationship building leads to dead ends, and the energy from sweat equity seems endless when an HSNPO has to comply with constraining requirements characteristic of institutional complexity.

Responsible Fundraising

Solicitation materials and other communications addressed to donors and the public must clearly identify the organization and be accurate and truthful (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Responsible fundraising is embedded with ethical behavior and conduct logics necessary for all charitable organizations to drive purposeful missions of nonprofit sector entities. A collaboration underlying philosophy is to co-labor or work together to achieve a shared goal by engaging partnerships among organizations, strategic alliances, networks, inter-organizational collaborations, cross-sector partnerships, and community alliances (Pennec & Raufflet, 2018).

Logics framing HSNPO collaboratives allows HSNPO board members – as the social catalysts – to combine resources, skills, and knowledge from a wide range of stakeholders in order to address various institutional logics (Pennec & Raufflet, 2018; Proulx et al., 2014). Nonprofits recognize complex problems can be better solved with a collaborative effort benefitting all HSNPOs involved and addressing the wicked issues spanning organizational boundaries (Proulx et al., 2014; Southby & Gamsu, 2018). In collaboratives, informal norms and interorganizational dynamics expand the development of reciprocal relationships and a sense of partner accountability, generating informal rewards (Romzek et al., 2014). These are a few exchanges of value between donors and the human service nonprofit organization-board member relationship.

Code of Ethics

A charitable organization should have a formally adopted, written code of ethics with which all its directors or trustees, staff, and volunteers are familiar and adhere (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007). Ethical codes of conduct and behavior (ethical codes) move toward improving transparency and accountability within the nonprofit human services sector to prevent future misconduct, shape behavior, and signal legitimacy to an HSNPOs directors, workforce, and external stakeholders (Bromley & Orchard, 2016). At the domestic micro-level, ethical codes outline an ideal vision of what HSNPO board members are determined to achieve through common evaluative and normative standards within the human services field (Becker, 2018). Human service NPOs are not immune and are more susceptible to unethical conduct (Bhandari, 2010) due to the ambiguous self-governance logic and absence of a national good ethical governance policy.

Within a self-regulating environment in which the nonprofit sector operates, codes are voluntary with emulated codes of conduct and behavior from institutions, sectors, organizations, and fields of practice. HSNPOs use codes with fuzzy ambiguity to communicate strategy, promote unified diversity, facilitate organizational change, amplify existing source attributions, and preserve privileged positions (Yang, 2016). From a stakeholder's perspective, ethical codes portray the removal of the self-interest of HSNPO board members, influencing the public's attitude regarding trust (Becker, 2018) for engaging in multi-dimensional relationships (e.g., government, corporations, communities). It is difficult to determine the level of unethical conduct or behavior within

HSNPOs when there lacks a standardized ethics code for HSNPO board members to identify (Bhandari, 2010). Craft (2018) linked ethical decision-making, business culture, and congruence between enacted (adopted governance) and institutional values – negative and positive – influences the HSNPO's ethical character and public image.

U.S. Nonprofit Sector (Domestic Meso-Level)

The U.S. nonprofit sector (domestic meso-level) is a subsector of the U. S. social sector (domestic macro-level). U.S. nonprofit entities are not part of the government therefore are not sovereign. Although nonprofit entities may be funded by the government - providing essential public services (e.g., education, social services, housing) or being part of the business sector – they may charge for services (Martin & Todd, 2018). Recognized within the U.S economy, the nonprofit sector has operational, behavioral, governance, managerial, leadership, financial, and workforce logics framed by a collective group of international non-governmental organizations (INGOs). The INGO group has set global economic standards (logics) for third or social economy (TSE) institution sectors (global macro-level) logics for countries to adopt.

The U.S. adopted TSE institution sector logics (global macro-level) to frame, structure, and organize its social sector inclusive of its institutions (e.g., government, IRS, Constitution, bureaucratic state). TSE institutional sector logics influences are apparent throughout the U.S. social sector macro-, meso-, and micro-levels of governance and ethics. The U.S. social sector consists of a nonprofit sector (e.g., charitable organizations, public charities) in which human services nonprofit organizations contribute as a subsector. Institutional complexity and instability are prevalent as the logics of multiple

institutions changes. Individuals enter (inclusion) and exit (exclusion) networks, changing the existing logics of practices, symbols, patterns, and rules (Klijn, 1996). Institutional complexity is prevalent within the boundary-spanning exchanges (Meyer & Rowan, 1977) of TSE institutional sector logics influences throughout the domestic macro-, meso-, and micro-levels of the U.S. social sector. Knowing the INGO group are the original sensemakers of U.S. social sector logics and global economic standards, which countries adopt, ambiguity remains of their influence within the social world of HSNPO board members. For HSNPOs, its board members are the original sensemakers and sensegivers of governance and ethical systems. Institutional logics ambiguity remains of their influence with HSNPO board members.

U.S. Nonprofit Sector

Human services nonprofit organizational board members face institutional complexity within governance and ethical systems whenever confronted with incompatible prescriptions and multiple logics from global and domestic institutions (Greenwood et al., 2011, p. 318). Institutional complexity for HSNPO board members socially construct governance and ethical practices for an HSNPO by adopting institutions historical patterns of material practices, assumptions, values, beliefs, and schemas (rules) (Greenwood 2011, et al.; Yang, 2016, p. 519), institutional logics, and scholarship. The logic of institutions' principles prescribes how HSNPO board members interpret their organizational reality, providing guidelines on how to function in social situations and when to act while dictating what constitutes appropriate behavior (Greenwood et al., 2011). Becker (2018) asserted that external stakeholders who need

help to observe HSNPO board members' behavior easily, the quality of provided services, or the intangibility of their governing services make their evaluation difficult, causing uncertainty.

Governance and ethics are functions, and an HSNPO board is a structure – one element – no longer the primary home of governance processes (Freiwirth, 2017) to drive the organizational mission. Unknown are the source, development, or effectiveness of current governance and ethical systems socially transferred by HSNPO board members or adopted by HSNPO board of directors. Scholarship implicates meaningless codes of ethical behavior and conduct because of their generic nature, ignoring the unique context of individual HSNPOs (Holder-Webb & Cohen, 2012; Lee, 2016). Lee (2016) further asserted that in a nonprofit sector without uniform, principled governance and ethical guidelines to prevent and correct illegalities within a sectoral enterprise, government officials (e.g., IRS, U.S. Department of Labor, state attorney general) become reactive by bringing actions against HSNPO directors and officers alleging violations of state or federal laws.

The U.S. nonprofit sector governance and ethical practices are demanding restructuring to plan, prepare, and perform as the need for human services rapidly changes. The U.S. nonprofit sector has tried the governance and ethical models, resources, and tools of the public and private sectors, often encountering institutional complexity. It is time for the sector to grow, take advantage of its infrastructure, and be strong in a world demanding attention.

Non-sovereign Logic (TSE Logic)

U.S. nonprofit entities are not part of the government therefore are not sovereign. Although the government funds many nonprofit sector organizations to provide essential public services (e.g., education, social services, housing) or perform contractual work for the business sector, nonprofit entities may charge for services (Martin & Todd, 2018).

U.S. Nonprofit Charitable Organization Sector

Nonprofit organization board members have enormous latitude in determining their work and how they organize a tax-exempt entity. The human services nonprofit sector has experienced tremendous growth in recent decades and continues to increase (Vaughan & Arsneault, 2018) its scope of influence regarding delivering public goods and services. For an entity to comply with charitable aspects of law, it must have exclusively charitable purposes, and any private benefit derived from the charitable purpose may defeat its charitable nature (Chevalier-Watts, 2015). The charity must be a public benefit resulting from the entity's objectives, sufficiently numerous, or constitute a sufficient section of the public (Chevalier-Watts, 2015; Martin & Todd, 2018). Nonprofit organizations under this sector adaptability manifests in classification type, tax-exempt status under the Internal Revenue Code, board structure, size of the organization, and processes.

In the United States, identification as a charity arises in the context of accountability and transparency of tax concessions, considering that not all charitable organizations possess public benefit (Martin & Todd, 2018). One way of determining the purpose of a charitable organization to gain insight into its compliance with state

regulations is by viewing the entity's organizing documents, such as its nonprofit (non-stock, not-for-profit, non-profit) articles of incorporation, bylaws, and a conflict of interest policy. To gain 501(c)(3) tax-exempt status with the IRS, all three organizational documents are required and submitted with the initial application. After the initial submission of the application to gain tax-exempt status and after an entity is determined tax-exempt, the board of directors has the authority to amend these documents without having to report changes to any federal or state agency.

Nonprofit Sector Schemes and Malfeasance

Increasing numbers of alleged news stories across social, online, and traditional media outlets report of HSNPOs nonprofit schemes, breaches of ethical behavior and conduct infringement, nonprofit fraud, financial malfeasance, exorbitant CEO and other executive salaries, outlying political lobbying, unethical fundraising practices (McDonnell & Rutherford, 2019), and other fraudulent behavior (Harris et al., 2017) require closer examination of HSNPO governance and ethical practices adopted by HSNPO boards. To remain within the charitable purposes logics, the opportunity for HSNPOs to mitigate criminality of abuse, fraud, and waste with open and candid disclosure of all facts bearing organizational ethical governance of finances (Hopkins, 2018). There is little evidence of why unethical behavior is increasing within the nonprofit sector (Abu Khadra & Delen, 2020) or explanation of why global and domestic macro-level institutional logics are not shifting their standards of governance and ethics for the nonprofit sector

Implicitly, nonprofit board governance and ethical practices ensure that various titled board members working within HSNPOs know the alignment of roles to govern effectively, ethically, and legally (Bruni-Bossio et al., 2016). Highly publicized scandals involving nonprofit board members, executives, and non-executives have led to the widespread acknowledgment of the importance of national good ethical governance (Lee, 2016) for HSNPOs. Association of Certified Fraud Examiners (2020, 2022) reported violation of public trust by nonprofit schemes such as corruption of owner/executives, the highest ranking in, with a median loss of \$250,000, billing fraud (\$95,000) of manager/supervisors, and expense reimbursements fraud by (\$21,000) employees reported highest in the U.S. nonprofit human services sector. The problem is the nonexistence of nationally legislated nonprofit sector policy mandating, regulating, or educating civilians-to-board members on how to adopt a good ethical governance system, responsibly, impacts human services nonprofit organization sustainability (survival) (Archambeault & Webber, 2018). Emerging within institutional, complexity, and institutional complexity theory literature is the integrity and credibility of nonprofit sector board members governance and ethical practices.

Humans recognized freedom to self-govern an HSNPO with scarce government oversight has led to exposure of HSNPOs nondisclosure of fraud, corruption, financial malfeasance, board oversight, and non-compliance in reporting (Abu Khadra & Delen, 2020; Archambeault & Webber, 2018; Association of Certified Fraud Examiners, 2020). Abu Khadra and Delen (2020) examined NPOs' disclosure and nondisclosure of reporting unethical acts through the Internal Revenue Service Form 990. They concluded

the need for entities within the nonprofit sector to adopt good ethical governance and signals for shifts in national policies to mitigate nonprofit schemes, fraud, the self-interest of people, and other unethical behavior.

The absence of government regulating good ethical governance principles, systems, or education guiding civilians on how to perform as nonprofit sector board members or a board member of any U.S. social sector organization impacts organizational, accountability, performance, mission, public trust, and nondisclosure of fraud (Archambeault & Webber, 2018; Holzer, 2022; Lee, 2016). A national good ethical governance policy reduces the likelihood of asset diversion, signaling to donors an HSNPO's accountability, transparency, and efficiency (Harris et al., 2017). Lee (2016) explained the intersectionality of external environments influences an HSNPO's characteristics and determines the HSNPO boards likelihood of having written policies for good ethical governance contingent upon resource capacity to develop these policies.

U.S. Nonprofit Human Services Sector (Domestic Micro-Level)

Human services encompass a broad spectrum of programs and services designed to make people's lives better and faster to address the overall wellness of humans. Historically, human services surrogated for government and industry involved social care provided to disadvantaged children and youth, the vulnerable elderly, the mentally ill and developmentally disabled, and disadvantaged adults (Smith, 2018). Through the U.S. federal lens, the mission of the U.S. Department of Health and Human Services (2022) is to enhance the health and well-being of all Americans through the provision of effective services, programs, and initiatives fostered by sound, sustained advances in the sciences

underlying medicine, public health, and social sciences. Arguably, human services are necessary as institutions' complex logics and systems oppress humanity, debilitating their ability to engage equitably as a member of modern society (Montoya & Summers, 2021).

According to the National Organization for Human Services (n.d.), meeting human needs is interdisciplinary and focused on preventing and remedying problems with a commitment to improving service populations' quality of life. Human services are complex and ambiguous to define primarily due to this nonprofit subsector's many dimensions, services, classifications, and taxonomies to heal humanity. Although there exist successful approaches to improving lives around the world, more effort is needed to spread those approaches to support the nonprofit sector to meet the demands of unmet sectoral gaps.

U.S. Human Services Sector

Human services are not one-dimensional but multidimensional, involving deprivation across several dimensions of humanity carrying their institutional logics. In addressing homelessness or unhoused, Somerville (2013) identified impacted human dimensions as emotional (lack of love or joy), physiological (lack of bodily comfort or warmth), territorial (lack of privacy), ontological (lack of rootedness in the world, anomie); and spiritual (lack of hope, lack of purpose) (p. 384). In its basic form, human services should own an interconnectedness of quality programs, goods, and services to address the whole person through eight wellness dimensions, engaging people to be proactive in preserving their lives (Swarbrick, 2006).

Substance Abuse and Mental Health Services Administration (SAMHSA) (2016) adopted Swarbrick's (2006) holistic approach to wellness to address the whole person through the physical, emotional, intellectual, social, environmental, spiritual, occupational and financial making up the *Eight Dimensions of Wellness Model*. Garrow and Hasenfeld (2014) postulated, in their study of theorizing a nonprofit advocacy theory using the institutional logic approach, the expression of an HSNPO dominant logic positions itself within a moral frame, with the determinants being its practices and location.

This moral frame is either from the HSNPO's board of directors perspective of clients being a social problem, the defects of an institution's safety net, adopted practices, and location within poor or affluent neighborhoods determines nonprofit advocacy (Garrow & Hasenfeld, 2014). Human services advocacy or nonprofit advocacy is challenging to measure or observe without supportive literature, models of analysis, and systemic research.

U.S. Human Services Nonprofit Organizations

Human service nonprofit organizations (HSNPOs) provide multifunctional services, programs, and support for persons, families, and households (Jones, 2019). As literature has postulated, HSNPOs face many conflicting, ambiguous, and complex logics from many institutions within the nonprofit sector paradigm. Challenges to meet fiscal and organizational goals are often met with competitive funding from the national, state, philanthropy, and donors (Smith, 2018). The research team concluded

Institutional environments, imprints, organizational coalitions, and governance systems (organization polity) change organizational processes as HSNPO board members respond (sensemaking logic) to new logics (Waeger & Weber, 2019). Isomorphic mechanisms reshape HSNPO governance and ethical systems as a result of political influences creating incompatible pressures affecting organizational legitimacy (coercive isomorphism), responses to uncertainty (mimetic isomorphism), and professionalism (normative isomorphism) (DiMaggio & Powell, 1983) delivering logics often in conflict indicative of institutional complexity (Greenwood et al., 2011). HSNPO board members must contend with many paradigms, dimensions, and contexts of logics from multiple institutions (e.g., government, political, associations) in efforts to gain public trust.

Human Services Nonprofit Organizations Governance and Ethics

Although there is a plethora of nonprofit governance and ethics literature, the origin of current systems, models, sources, or theoretical frameworks to explain HSNPO governance and ethics systems needs attention. HSNPO board's guiding governance and ethical practices involve the typification from a large and complex reality to govern in a disciplinary way consistent with institutional complexity (Nickel & Eikenberry, 2016; Vermeulen et al., 2016). Human services governance and ethical systems exist as a set of activities relegated to a defined group of actors (i.e., HSNPO board members) within a defined context (i.e., human services) (Wachhaus, 2014). Provan and Kenis (2008) stated a critical role for governance is to monitor and control the behavior of (Koooper et al., 2009) executives and non-executives hired to preside over the day-to-day activities of running an organization. There is more than one way for HSNPO board members to

influence ethical governance to achieve organizational effectiveness and emphasize accountability (Buse et al., 2016; Cumberland et al., 2015). Missing within the framework of nonprofit sector governance is a national ethical code of conduct and behavior.

Human services nonprofit organization's governance and ethical practices are elusive but necessary for survival and production of results (Cornforth et al., 2015). This elusiveness consists of dark matter within formal and informal activities of HSNPO boards and among individual members (Witesman, 2016), often unknown by the HSNPO internal or external stakeholders. An HSNPO workforce, including all board members, is constrained to follow institutional logics to gain legitimacy and resources for survival (Yang, 2016). Schildt, Mantere, and Cornelissen (2020) acknowledged organizational structures influence the observations and beliefs humans are attentive to or consider substantial enough by constraining or expanding their multiple understandings. The traditional dynamic of institutional governance or ethics directing the human services workforce behavior is changing as decentralization, networks, and privatization pushes (Wachhaus, 2014) against the U.S. nonprofit human services sector (domestic micro-level). Neither federal nor state regulations push for human accountability through HSNPOs' governance or ethical systems, further supporting the argument for social change.

Ethical decision-making, ethical business culture, and congruence between enacted and espoused institutional values, both negative and positive, affect HSNPO board members' behavior and conduct (Craft, 2018). The future of knowing and having

good ethical governance for HSNPOs requires civilians to know what it is, where it comes from, and why it is necessary to know before becoming an HSNPO board member.

Summary

According to the related literature, the U.S. human services nonprofit sector plays a significant role within the national economy in meeting the humanitarian needs of its citizenry. As rule-makers, HSNPO board members participate in the direct interchange of arguing, expecting, committing, and manipulating (Weick, 1995) HSNPOs governance and ethical mechanisms. The NPI sector (macro-level) self-governance logic for charitable organizations (meso-level), organized as HSNPOs (micro-level), seeks fundamental understanding in a post-normal global environment. The NPI sector's self-governing logic has led to ambiguous human sector governance models and ethical codes devoid of diversity, inclusion, access, and equity. Legislators need to envision alternative forms of regulation that build on soft law mechanisms that complement complex law whenever legal regulations and coercive mechanisms are not available or are insufficient (Scherer, 2018).

Contributory to nonprofit management and leadership scholarship, institutional complexity, institutional, and complexity theoretical frameworks can unveil blind spots (Cloutier & Langley, 2013) from data collection and separate through data analysis. From the macro-level perspective, institutional theory blends with many constructs and definitions. Although researchers have conducted studies of many types of institutions, along with their institutional logics, saturation tends to be tautological in relationship to

almost everything found elsewhere (Alvesson & Spicer, 2019) in nonprofit sector governance and ethics. Regulating, reporting, and enforcing good ethical governance would place U.S. charitable organizations on the same playing field to elevate trust attributed to giving. Charitable organizations such as HSNPOs, grounded in a good ethical governance law, push toward innovative solutions for humanitarian problems as the center of concern as outlined in *Global Sustainable Development Goals* (SDGs) (e.g., “see Appendix M”) as set by the United Nations. Further, a good ethical governance policy, as seen through literature, can reduce the complexity of institutional logics process from the perspective of HSNPO board members. Nonprofit management and leadership literature have yet to harness the explanatory power of institutions’ compounding institutional logics or allocate attention to knowing how HSNPO board members perceive, interpret, evaluate, and respond to shifts (Garrow & Hasenfeld, 2014) in governance and ethical situations.

There is a discourse within the literature and research exploring institutional logics influencing human service nonprofit board members sensemaking to adopt or not adopt ethical governance. To capture the phenomena surrounding this topic, this study investigated and interpreted the descriptive narratives of HSNPO board member to capture their experiences with governance and ethics. Chapter 3 presents the proposed data gathering methodology and data analysis.

Chapter 3: Research Method

The purpose of this generic qualitative inquiry study was to gain insight into institutional logics influencing the phenomena surrounding human services nonprofit organizations (HSNPOs) governance and ethics as described through the lived experiences (e.g., life, happenings, historical occurrences) of HSNPO board members. The generic qualitative inquiry approach was the most appropriate approach to explore HSNPO board members subjective take on actual external happenings, experiences, and events derived from data (descriptive) to explain (interpretive) their interaction situated in various paradigms (Hall et al., 2013; Percy et al., 2015) within the context of governance and ethics internal to an HSNPO.

As the prime investigator for this study, a pragmatic approach required articulating a preunderstanding of the research topic through doctoral-level coursework, an intense review of scholarly literature, an examination of theories, and personal experience as a nonprofit sector practitioner. Through virtual interviews, descriptive narratives from HSNPO board members (collected data) and the modes of data analysis (pre-analysis, understanding and translating, categorizing, and integration) pursued new knowledge of the phenomena under investigation (Elliot & Timulak, 2021). Positioned within the central research question were theoretical domains conceptualizing this study's investigative goal capturing new domains from HSNPO board members, social meanings relevant to HSNPO governance and ethics, institutions, and institutional logics and the processes of interaction from which they emerged (Elliot & Timulak, 2021; Layder, 2018).

Chapter 3 continues by restating the research questions, explaining the research approach and rationale, and the researcher's role. Next, a detailed explanation of the methodology, participant selection, procedures for recruitment, and data analysis plan. The last section will present trustworthiness issues concerning credibility, transferability, confirmability, and ethical procedures. Chapter 3 concludes with a summary.

Research Design and Rationale

Research Questions

The central research question is: What are the experiences of HSNPO board members influencing their sensemaking to adopt or not adopt ethical governance?

Subquestion 1: How do HSNPO board members perceive the reasoning (logics) of institutions (e.g., government, politics, economy, bureaucratic state) influencing HSNPO governance and ethics?

Subquestion 2: How do HSNPO board members perceive their efforts with respect to addressing gaps in HSNPO governance and ethics?

Subquestion 3: What are the experiences of HSNPO board members and HSNPO governance and ethics?

Subquestion 4: How do HSNPO board members perceive their contribution toward governing an HSNPO ethically?

Generic Qualitative Inquiry Central Concepts and Definitions

Generic qualitative studies allow the researcher creativity and imagination to learn from participants through a non-restricted interpretive lens (data coding and analysis)

while altering a priori knowledge (e.g., praxis, literature review, theoretical frameworks) of the phenomena surrounding the research questions (Elliot & Timulak, 2021; Maher et al., 2018). Cognitive access is a mode of interacting with the contextualization of data necessary for collection, analysis, interpretation, and reflection processes (Elliot & Timulak, 2021; Maher et al., 2018). Contextualization visualizes the data from the range of participant perspectives through reiterative modes of researcher/data interaction to establish rigor, support creative insights, and generate a complete picture of the phenomena surrounding the research topic, problem, and questions (Maher et al., 2018).

Engages interactive learning by audibly listening to participants to learn construction modes of interaction with the data, such as recurring constructs, concepts, and themes. Constructivism is between the researcher and participants co-creating through dialectical constructivism (Elliot & Timulak, 2021). Dialectical constructivism engages the cognitive, interactive relationship between the researcher and a participant, unilaterally altering what is currently known and bilaterally gaining new knowledge through the exchange of dialog (Elliot & Timulak, 2021; Maher et al., 2018). The exchange of dialog asks questions about the data collected and pursues the search to find answers to the research questions (Elliot & Timulak, 2021).

Continuous reiterative modes of researcher/data interaction make explicit provisional orienting concepts from theoretical frameworks towards theory contribution (theorizing) (Lynham, 2002). Theorizing contributes to existing theories through reflexivity prior to collecting data from participants (premethodology); immersion into empirical material (a priori knowledge) organically linking to theory logical formulation

of thoughts (Swedberg, 2012) to research questions. Theorizing closely examines the context within theoretical frameworks, connecting references, concepts, key ideas, and core logics to remain at the forefront of the study (Bradbury-Jones et al., 2014; Weick, 1995).

Generic Qualitative Research Tradition

Generic qualitative research has a tradition of allowing researchers to be innovative in their study design and the flexibility to adapt more rigorous research methods to code and analyze data. As a qualitative research approach, generic qualitative inquiry grants researchers the flexibility to blend developed, formal methodological approaches to generate new knowledge and clarify how humans experience and interact within their social world to gain personal meaning of where they belong (Merriam, 2002). Traditionally, generic qualitative studies are unguided by explicit or an established set of philosophical assumptions, boundless by refusing to claim total allegiance to any one established or formal methodology (Kahlke, 2014; Kennedy, 2016), and designed in the absence of a theoretical framework (Caelli et al., 2003) diminishes the trustworthiness of a study. Selecting a generic qualitative research attempts to generate new knowledge of how institutional logics power and ideology (Denzin, 2017) operate through and across macro-, meso-, and micro-levels of institutions and knowing how institutional logics influences human agents of organizations and how they make sense of their organizational reality.

Rationale for Selecting Generic Qualitative Inquiry

Generic qualitative inquiry studies require participants to speak about external *experiences* to make sense of a phenomenon, contrasting phenomenology, where researchers seek participants psychological *experiencing* internal subjective structure (Percy et al., 2015). Constructivism within a generic qualitative study permits advocating for the problem under investigation, initiating foundational research into the social experiences within the research questions, engaging researcher activity and involvement, and revealing real-world situations as they unfold (Bloomberg & Volpe, 2016). Its investigative nature and data created from a co-construction process (audio-recorded) force researcher interactions with participants and the field (Creswell & Poth, 2018). The researcher is the gatherer and interpreter of the participant's descriptive stories and reports the construction of realities gathered through investigation (Yazan, 2015). Generic qualitative inquiry is the most appropriate approach for gaining new knowledge to contribute to nonprofit management literature, contribute to theory, and advocate for adopting good ethical governance for the human services sector. Further, for this generic qualitative inquiry, conducting audio-recorded only work-related interviews of participant's professional roles and perspectives is considered low-risk. In alignment with IRB compliance, the probability and magnitude of harm or discomfort anticipated in conducting this research study are not greater in and of themselves than those ordinarily encountered in daily life.

Rationale for Not Selecting Other Research Methodologies

Conducting this study as a case study (single site or multiple sites) was considered less effective due to the process of data collection method drawing upon multiple sources of evidence (material and non-material). In case studies, data collection and analysis bounds the research with a myopic focus on the case. The case study methodology requires multiple sources to collect data, such as interviews, observations, documents, and artifacts (Creswell & Poth, 2018). Grounded theory, as a methodological approach, is holistic, rigid, focused, time-consuming, and costly, requiring 20 or more participants. Grounded theory requires scientific rigor to compose, construct, and conceptualize a theory (theory construction) or theorize (contribute to theory). Grounded theory does not allow for co-creation between the researcher and participants in a descriptive-interpretive relationship, consider detailed descriptions from literature or a priori knowledge, and consider categorical aggregation of themes from research questions, theoretical frameworks, or participants.

Role of the Researcher

The researcher served as the primary instrument (constructor and co-constructor) historically and locally situated within all aspects of this study. This study explored the dynamics of larger institutional and social settings in conjunction with the outer world experiences of individual human services nonprofit organization (HSNPO) board members (Bhattacharya, 2016). From a pragmatic perspective, seeking new knowledge started from the individual and local experiences to enact social action and change (Butler-Kisber, 2017). The researcher served as the prime instrument to collect

descriptive data from participants, textualized data through transcription, organized the data, identified and coded data through analysis, engaged with the data to the point of saturation, generated new themes and domains, and recorded these processes in this study's findings (McDaniel, 2021). Producing an ethical research study possessing credibility, transferability, dependability, and confirmability (Houghton et al., 2012) are the primary goals of the researcher.

This study was a priori encompassing a body of pre-knowledge and pre-understandings (Percy et al., 2015) about the topic, theories, and their domains. The researcher's objective for this study was to generate new knowledge from the participant's perspective to describe the phenomena surrounding and within the research questions. Data collected from participants were coded through thematic data analysis to explain the phenomenon under investigation (Denzin, 2017; Parker, 1990). Reflexivity was engaged while developing as a researcher and learning to implement the stages of conducting a research study with the responsibility of engaging human participants.

Cognitively, reflexivity was essential for the researcher to reflect on the processing of ethical research protocols, personal logics (e.g., biasedness, predispositions, socio-demographics, spirituality), praxis within the nonprofit sector, and a priori knowledge gained through an extensive scholarly literature review and doctoral level coursework. Reflexivity has been a critical protocol in making explicit axiological, ontological, epistemological, methodological, and theoretical assumptions explicit to perform a publishable generic qualitative inquiry study. Demonstrated was a commitment to apply rigor through in-depth engagement with participants during interviews, an audit

trail, immersion with the data, display of expertise and skills in the methods employed, and the undertaking to gain detailed, in-depth analysis (Maher et al., 2018).

Consideration of ethics unveiled in formulating appropriate questions, applying critical thinking, designing this study, and questioning other people's social world experiences as a sensitive matter (Agee, 2009). Gauged were ethical issues in every design aspect (Bickman & Rog, 2013). A researcher's ethics was a cornerstone for the goals of this study relevant to research questions, trustworthiness concerns, and the inclusion of theoretical frameworks (Bickman & Rog, 2013). No conflict of interest existed between the researcher and participants, or the organization's participants represented. Transparency of this researcher's professional status within the field was not revealed to participants to avoid bias in their responses. This study presented a minimum risk to participants during sampling, data collection, data analysis, or interpretation of results. push

Methodology

This section of Chapter 3 presents the data-gathering methodology and analysis. First, participant's selection, including instruments used to collect data, procedures for recruitment and participation, and steps for analyzing the data. Second, an explanation of the trustworthiness of this study's goals towards credibility, transferability, dependability, and conformability. Third, I, the researcher, attested to conform to the Institutional Review Board (IRB) Pre-Approved Procedures and Documents for Low-Risk, Work-related Interviews of Professionals. Chapter 3 concludes with a transition statement introducing the content of Chapter 4.

Participant Selection Logic

For this exploratory study, the researcher interviewed eight active human services nonprofit organization (HSNPO) board members serving on a board of directors for HSNPOs in the United States. According to Charmaz and Belgrave (2012), data drawn from this pool of participants reflect the space and time of events to clarify meanings and actions while providing rich data sparking analytic insights generated from generic inquiry. The culture of HSNPO board member's collective way of thinking, believing, and knowing. Underrepresented in research studies are HSNPO board members with shared experiences, consciousness, skills, values, forms of expression, social institutions, and behaviors (Brayda & Boyce, 2014; Tillman, 2002). The voices of HSNPO board members are obscure in qualitative research, theorization, and scholarly literature. This researcher attributes HSNPO board members as the representative sample to tell what is happening within human services nonprofit organizations' governance and ethics.

Sampling Strategy

The recruitment strategy for this study was nonprobability, and the design was purposive sampling (Daniel, 2012). Nonprobability sampling allows purposeful human judgment to determine which individuals are selected for this study (Henry, 2013). The reasoning (logic) of purposeful sampling lies in selecting information-rich cases to yield insight and understanding of the phenomenon under investigation objectively (Bloomberg & Volpe, 2016). Purposive sampling focused on meeting individual-specific criteria to participate in this study, not the organization. Purposive sampling aligned the researcher and selected participant's co-creation process guided by research questions.

Purposive sampling provided a specific population representative of U.S. HSNPO board members to interview for this study. This sample pool of participants allowed the researcher to extract, code, analyze, and interpret data to gain new knowledge surrounding the research topic. Participants from this sample pool were representative to best verbalize their experiences under inquiry with enough perspective to discuss it, describe it, and talk about it (Percy et al., 2015).

Criteria Participants Selection Was Based

Purposive sampling served as a strategy guide for recruiting eight human services nonprofit organization (HSNPO) board members who were good informants to openly impart events, happenings, and phenomena representative of this study's research questions. During the pre-selection process, respondents were screened for their role as active board members experienced with HSNPO governance and ethics and their ability to contribute rich elements purposeful for this study. The rationale for selecting the number of eight HSNPO board members was fitting for a novel researcher conducting a generic qualitative inquiry and manageable to produce a quality, publishable study.

The cornerstone of this study was inclusion, diversity, equity, and access; contingent volunteers met the inclusion criteria required to participate. Participants were eligible to participate by meeting the following inclusion criteria :

- HSNPO board member actively serving in the role of a for an HSNPO for more than two years
- HSNPO board member of 501(c)(3) tax-exempt HSNPO with a history of more than five years

- HSNPO board member of an HSNPO board of directors consisting of more than four other board members
- HSNPO board member of an HSNPO with written governance (i.e., articles of incorporation), bylaws, and ethical code of conduct and behavior (not data sources for this study).

Procedures For How Participants Were Identified, Contacted, and Recruited

After IRB approval, recruitment was the first step to recruiting eight volunteers to participate as interviewees for this study. A recruitment flyer was designed and posted on LinkedIn and Facebook social media platforms to enhance national participation. The researcher distributed a flyer (e.g., “see Appendix B”) to local human services nonprofit organizations and the faith-based community. The flyer and social media (e.g., “see Appendix C”) announcement gave a brief statement of this study’s purpose, information about the study (e.g., audio-recorded interviews, thank you gift, and confidential and privacy disclosures), inclusion criteria, researcher name and contact information, privacy and confidentiality disclosures, and my status as a doctoral student at Walden University. The recruitment flyer, social media announcements, and email (e.g., “see Appendix D”) each had a barcode linked to the electronic version of the Participation Questionnaire, Informed Consent, and Demographic Form (the Form) (e.g., "see Appendix E").

Microsoft Forms was the digital tool used to design the electronic Participation Questionnaire, Informed Consent, and Demographic Form (the Form), generated a barcode linked to the form. The initial questions on the Form screened volunteers for eligibility by answering 'yes' or 'no' to inclusion criteria questions. When an interested volunteer responded ‘no’ to participation questions, the form ended and prevented

moving to the Informed Consent section. When a volunteer responded to all inclusion questions with a 'yes' in the Participation Questionnaire section, they progressed downward within the Informed Consent (Section 2) to read, answer, and reply "Yes, I consent and agree to be interviewed for this study."

The researcher designed the Form using Microsoft software, a third-party vendor, to create and capture volunteer responses and analytics of those responses. Microsoft informed with a disclosure statement on the form, "this content is neither created nor endorsed by Microsoft. The data you [volunteer] submit will be sent to the [researcher]." This statement supported the researcher in maintaining a level of privacy and confidentiality of volunteer responses.

The recruitment flyer and social media posts designed were culturally and linguistically appropriate for the targeted population. The researcher conveyed a positive tone for the recruitment flyer and social media posts with a brief statement explaining how their participation would benefit others. The flyer and social media posts explicitly stated that confidentiality and privacy were pillars of ethics for this study. At any time, participants had the option to remove themselves from the study. Participants were informed secure audio recording would be used for interviews using a virtual meeting platform, nothing visual. All recruitment materials included the researcher's name; nature of affiliation with Walden University; the word 'research,' the purpose of the research; inclusion criteria to participate; researcher's contact phone number, email address, social media links; time commitment, important for the study; and details on participation requirements, if selected for the study.

After responding to all the questions within the Participation Questionnaire (Section 1), read Informed Consent (Section 2), contacted the researcher with questions (when necessary), checked the circle confirming “I Consent”, and entering the date, the Form would move to the next section, the Demographics area (Section 3). The Demographics area (e.g., "see Appendix E, Section 3") captured anonymous data such as what state the HSNPO has primary residency within the U.S., age range, cell phone, email address, volunteer preference for time and day for audio-recorded interviews, source of hearing about this study. Confidentiality of cell phone numbers and email addresses were necessary for participants not interested in being audio-recorded, alternate forms of communication (e.g., phone call, text, email), to schedule interviews, and the efficiency of gathering additional data if needed. All responses were automatically forwarded to the researcher's university email to capture the whole form with visual analytics.

The researcher determined and selected participants from the pool of positive responses within the Form. The researcher contacted the volunteers eligible to participate in the study, answered posed questions, and booked an appointment for their audio-recorded interviews (60-90 minutes) using a virtual meeting platform. For clarification, the Form was for recruiting and screening process to capture eligible participants. For individuals who did not meet the inclusion criteria, the Form automatically closed, and no other questions were asked of volunteers. The Form initiated data collection, followed by the participant's audio-recorded verbal consent and interview.

Relationship Between Saturation and Sample Size

The relationship between saturation and the sample size was its manageability for a researcher's initial qualitative study. Selecting eight participants informed the researcher had reached saturation at several points throughout this study when: (1) the minimum (10) or maximum (12) number of participants was not reached (recruitment saturation) within the recruitment period (30 days), (2) interviews ceased to generate new knowledge or little new information (data collection saturation), and (3) participant's responses were outside the metatheory, theoretical, methodology, and ethos (paradigm saturation) of this study (Bates, 2009). The recruitment period ended with eight audio recorded interviews from diverse human services nonprofit organization (HSNPO) board members with enough information power (Malterud et al., 2016) to proceed to data analysis.

Instrumentation

The researcher's approach to this study was a philosophical paradigm of interpretivism or social constructivism. As the prime instrument, the researcher chose a pragmatic approach as the gatherer and interpreter who will report the social realities of participants gathered through investigation (Yazan, 2015). The focus of the study sought an understanding through the lens of HSNPO board member experiences guided by philosophic assumptions, with a central aim of the research being knowledge development with a goal of a straight descriptive summary of the data (Caelli et al., 2003). Instruments used for this study were the researcher, participants, recruitment communication (e.g., flyer, email, electronic platforms), semi-structured interviews, an interview guide (e.g., see "Appendix A"), audio and digital recordings, and a

virtual/cloud-based meeting platform. Logs documenting recruitment (e.g., “see Appendices F”), participants (e.g., “see Appendix G”), data collected from interviews (e.g., “see Appendix H”), and data analysis (e.g., “see Appendix I”).

Researcher

The role of co-constructor with participants required subsiding a knowing ego (Seidman, 2019) to avoid contaminating or biasing the data (McGrath et al., 2018). The scholar and practitioner persona necessitated pushing aside a priori knowledge of theories and metatheory, empirical research, peer-reviewed literature, praxis, and any other information before initiating the interview process. For this generic qualitative inquiry study, the effectiveness of the interview questions was contingent upon the rapport and interviewing relationship (Seidman, 2019) between the interviewer (the researcher) and the interviewees (participants).

The selection of semi-structured, audio-recorded interviews and journal notes were the instruments for this study. Semi-structured interviews elevated the researcher's responsibilities to participants to include coordination of audio-recorded interviews, capturing each participant's verbal and audible consent, reading participant's study's disclosures, asking probing interview questions, listening to stories, journaling, transcribing audio recordings, and coding, analyzing, and interpreting data. Responsibilities further required the maintenance of a field journal with a separate recruitment log and a data collection log documenting the date, what happened, the time to complete each action, and who was involved with each interview (masking interviewee's identities).

Consensual Participants

Data collection for this generic qualitative inquiry explored real-world events, processes, and experiences (Caelli et al., 2003; Percy et al., 2015) as told through the voices of human services nonprofit organization (HSNPO) board members. Participants were considered an instrument and co-constructors with the researcher through dialectical constructivism and information processing (Elliot & Timulak, 2021; Greenberg & Pascual-Leone, 2001; McGrath et al., 2018) transferred between questions and responses. Dialectical constructivism between the researcher and participants vocally engaged in a dialogue. Together, the researcher and participant's current state of knowing something changes and the something of itself (Elliot & Timulak, 2021).

Theoretical Frameworks

The three empirical theoretical frameworks underpinning this study are institutional theory, complexity theory, and institutional complexity theory. This researcher evaluated these three theories for being consistent within the literature, complimentary to theorizing (building present theory), open to new concepts, and for their explanatory power. Each of these theories holds explanatory statements about relationships, constructs, accompanying logics, and assumptions, allowing conceptual extension (new concepts or domains) (Ferris, 2012). Institutional logics literature identified concepts built into the research questions to capture what is theoretically happening within the social realm of HSNPO governance and ethics. These theories' powerful influence guided the researcher on how new knowledge is collected, analyzed,

understood, used (Bradbury-Jones et al., 2014), and altered by emerging data (Elliott & Timulak, 2021).

Conceptualizing from theoretical frameworks deductively influenced pre-determined codes (Elliot & Timulak, 2021). Theoretical concepts pointed to and made implicit within the research questions were:

- knowing the interconnection of institutional logics and their influences within HSNPOs governance and ethics
- HSNPO board members' sensemaking of institutional logics influencing HSNPO governance and ethics
- awareness change is needed within HSNPO governance and ethics
- other ways of thinking or acting toward governing an HSNPO ethically

These broad concepts assisted the researcher in learning new ones through participants' descriptions, where to look, and how to find them (Elliot & Timulak, 2021), unknowing of what will be discovered during data analysis.

Semi-Structured Interviews

After each eligible volunteer signed the online Participation, Informed Consent, and Demographic Form, the researcher communicated (e.g., by email, phone, texts) to answer questions and scheduled a date and time for the audio-recorded, semi-structured interview. For each interaction with participants, the researcher logged into the Participant Log (e.g., "see Appendix G"). A semi-structured interview was an instrument appropriate for a generic qualitative inquiry as a descriptive, iterative, exploratory study for investigating a topic limited to absent within scholarly literature (Bickman & Rog,

2013). Interviews were audio-recorded (no visual recordings) utilizing a virtual online meeting platform (e.g., Zoom, Webex, Microsoft Teams) with cloud-based transcription. Salmon's (2012) perspective of semi-structured interviews is the balance between preplanned questions (i.e., interview questions) of a structured approach with the fluidity and flexibility of a conversation (unstructured interview).

Semi-structured interviews granted the researcher access to the context of human services nonprofit (HSNPO) board members knowing and putting what they know into context (Seidman, 2019). Reflexivity of the researcher's engagement with participants required sensitivity of diverse epistemological and ontological perspectives against what is or is not being said (Uhrenfeldt et al., 2007). Interviewing required a mindful commitment which involved (a) focused listening - hearing what was said or rather talking less and listening more; (b) distinguishing between inner voices as opposed to public voices; (c) being conscientious of time; (d) knowing what interview questions were answered; and (e) preparing for unanticipated emotions (Elliot & Timulak, 2021; McGrath et al., 2018; Seidman, 2019).

To capture information-rich responses, the researcher prepared the interview questions in advance with follow-up questions to ask during the interview (Salmons, 2012). The interview questions were open-ended, in sequence, with follow-up questions probing (Salmons, 2012) participants to the point of saturation for each question.

Interview Guide

Generic qualitative inquiry studies require developing good research questions with creativity and insight (Castillo-Montoya, 2016) supported by structured interview

questions. This study's interview questions aligned with the research questions through an iterative, reflective process, which led not just to data but to specific data, contributing new knowledge to a larger field of study (Agee, 2009). Specifically, generic qualitative inquiry research is less about going deep but pursues a broad range of opinions, ideas, or reflections to provide rich information about the research topic's phenomena (Percy et al., 2015). An interview guide with pre-set questions directed participants to reconstruct their social world by sharing their external experiences as an HSNPO board member for the researcher to explore (Seidman, 2019) HSNPO governance and ethics. The interview questions were expressed in the everyday language of participant's to guide conversations and keep the inquiry moving forward (Castillo-Montoya, 2016).

The research questions were composed of a central question and four subquestions. The domains extracted from the research questions for the interview questions were (1) knowing the interconnection of institutional logics influences; (2) sensemaking of institutional logics; (3) aware change is needed; (4) acting in a role to govern ethically, and (5) other ways of thinking or acting towards ethical governance. The interview questions elicited responses about belonging and identity, HSNPO board members' influences, and HSNPO's ethical governance. Each participant was posed the same interview questions, the same way to extract diverse responses from the same question (McGrath et al., 2018). As this generic qualitative inquiry aimed to generate new knowledge, the researcher knew that pre-determined domains may either change, remain the same, or be displaced by incoming data.

Audio-Recordings

Audio recordings served as a valuable instrument during the highest point of co-construction between the researcher and participants. At this juncture, each participant was audio-recorded, stating they verbally consented to participate in this study. Participants became co-constructionists through their descriptive storytelling and sharing their experiences with the researcher, who asked multiple questions to collect information-rich data, important to fulfill other processes necessary for a generic qualitative study (dialectical constructivism). As instruments, the researcher and participants exchanged verbal communication was recorded, transcribed, and locked for repetitive listening, in whole or in part, by the researcher. The utility of audio recordings provided an imprinted record for the researcher to focus on specific participants, their roles, and patterns, either supporting or negating concerns during the interviews (Uhrenfeldt et al., 2007). Concerns may involve participants discussing sensitive issues or the researcher having to readjust interview questions to gather data to support the research questions.

For this study, the Zoom virtual meeting platform with transcript generation provided synchronous (focused real-time dialogue) communication (Salmons, 2012) and distant (i.e., researcher and participant in two different states) online interviewing. A feature of the Zoom virtual meeting platform was the ability to see the textual content of the interview between the researcher and a participant as they spoke in real-time. The benefit of consensual audio recording through this platform was its generation of a readable and printable transcript of raw data for data analysis and member checking.

Transcript review respectfully allowed participant's to make changes and add or delete information contributing to content validity.

This study's virtual online meeting platform was a paid subscription inclusive of generating a transcript identifying who was speaking, set with data privacy and confidentiality controls. For consented participants who did not want to be audio-recorded, the researcher offered to conduct the interview remotely over a cellphone, with hand-written notes being sufficient for recording interview responses.

Procedures for Recruitment, Participation, and Data Collection

All recruitment, participation, and data collection steps were the researcher's sole responsibility. All aspects of this study were conducted from the researcher's private, locked office, inaccessible or audible to others. All devices (e.g., cell phone; hardware, software, licensed applications) were password and biometrically (i.e., fingerprint) protected; scanned daily for updates; automatically locked after five minutes of inactivity; and the devices remained stationary within the researcher's private office. All devices were layered with security (e.g., secure VPN, privacy monitoring, application scanning, tracking) through paid licensed accounts, mitigating risks for participant's confidential and private information.

The researcher's continued reflexivity acknowledged participant's as human volunteers required a low-pressure, non-coercive approach throughout the recruitment process. During recruitment, participation, or data collection phases, a volunteer/participant had free will to exit the study. Participants exiting the study were asked for their consent at every point of communication (e.g., electronically, by phone, or

email) before questioning or answering questions in compliance with IRB. Although this study explored phenomena surrounding human services nonprofit organizations' governance and ethical systems, the researcher's investigative questions were not designed to query disclosure of policy or legal violations. All audio-recorded interviews and transcripts are available to share solely with the dissertation committee and staff at Walden University.

Recruitment Communication Collateral

The researcher was the primary instrument in the recruitment process responsible for the development and distribution of recruitment communication collateral (e.g., flyers, social media posts, word of mouth) to capture specific individuals (i.e., HSNPO board members) who met the inclusion criteria and showed interest to participate for this study.

Recruitment communication collateral targeted to attract eight human services nonprofit organization board members to participate in this study. The flyer and social media posts had a scannable bar code linked to the electronic Participation Questionnaire, Informed Consent, and Demographic Form.

Distribution of Recruitment Communication Collateral

To recruit volunteers to participate in this study, the researcher used a flyer to post, hand out, and distribute to achieve the sample size goal. Flyers were distributed to 25 local HSNPO nonprofit organizations including the faith-based community, all with a broad reach to the nonprofit sector in Virginia. The partner organization's sole role was to distribute the researcher's invitation, disregarding the need for an agreement. A paid

advertisement with a local radio station with a broad regional reach pursued capturing volunteers unreachable by the researcher. Recruitment invites were posted under the researcher's social media (e.g., LinkedIn, Facebook) to capture volunteers throughout the United States and its territories. For their participation, \$20 was anonymously donated to a charitable organization of the participant's choice at the end of the study.

Each of these activities had a one-time occurrence with a duration of 30 days with the goal of capturing 10 eligible consenting participants for this study. The 30-day recruitment period was the maximum time given to reach 10 participants. When the researcher had recruited eight eligible participants by the end of recruitment period, instead of recruiting ten, the sample size was considered to be have been reached. When recruitment had not reached the minimum number of 10 volunteers at the end of 30 days of recruitment announcements (e.g., flyers distribution, social media invites), the researcher communicated with dissertation Chair and other Walden academic resources for recommendations to resolve the issue. Recruitment data such as date, time, action taken, and by whom were recorded in the researcher's journal and recruitment log as part of the audit trail.

Participation Questionnaire, Informed Consent, and Demographic Form

Recruitment pursued capturing eligible individuals to volunteer and become a participant to meet this study's purposive sample goals. The researcher designed the electronic Participation Questionnaire, Informed Consent, and Demographic Form (the Form) to engage volunteers, onset the co-creation process, and develop an efficient and effective recruiting step to reach the maximum sample size. The rationale for this

recruitment step was the ability for the researcher to capture interested volunteers eligible to participate, read about the premise and ethics of this study with understanding prior to consent, and initiate the rapport-building process through general demographic questions (data).

As a step within the recruitment process, the Form generated analytics helpful for the researcher to know the number of individuals who consented to participate and those who did not consent. Capturing documented consent was essential for the researcher during the recruitment process to support the results, discussion, conclusions, and recommendations for this qualitative generic study. A non-consenting volunteer terminated the Form. The electronic Informed Consent section of the form complied with IRB requirements as a low-risk study. The researcher designed the electronic Participation Questionnaire, Informed Consent, and Demographic Form using Microsoft Forms.

Demographic data captured through this process further supported the researcher in reporting the study results. Participants were asked to consent at the beginning of audio-recorded interviews, before asking any questions, or when the researcher had follow-up questions. Participants verbal consent was requested, whether over the phone, email, or virtual audio-recorded meeting.

Audio-Recorded Interviews

Audio-recorded interviews were the selected instrument to capture raw participant data for this generic qualitative study. The researcher conducted audio-recorded, work-related interviews presenting a low risk towards participants' volunteer roles as HSNPO

board members and their perspectives of HSNPO governance and ethics. The researcher's intent was culturally respectful for audio-recording participants during the interview process by carefully wording the questions before interviews, ensuring to ask open-ended questions designed to extract participant's verbal recall of experiences, and building rapport first prior to asking the more thought-provoking questions while being considerate of time for investigative questioning and budget (Brayda & Boyce, 2014). All audio recordings of interviews were held from the private office of the researcher outside the hearing or viewing range of others.

Frequency and Duration of Collection Events

A research interview differs from a journalist interview in which the informants' names and other personally identifiable identification may be disclosed to the public. For research interviews, participants were requested to verbally consent and orally recorded to every engagement of communication with the researcher. This study involved the following steps to maintain the participant's anonymity.

- Completion of the electronic Participation Questionnaire, Informed Consent, and Demographic Form (15 minutes; once).
- Participants were able to tap the link at the end of the electronic Participation Questionnaire, Informed Consent, and Demographic Form to pull up the researcher's online calendar for this study only to schedule an appointment for the first audio-recorded interview (10 minutes).
- The researcher and participant met in a confidential, audio-recorded interview through the Zoom virtual meeting platform (60 - 90 minutes; once). Once the

recording was on and prior to the asking any of the interview questions, the participant's were asked for their verbal consent to be recorded.

- Prior to starting each interview, the study's disclosures and debriefing procedures were read to participants informing them of their choice to exit participation in the study at any time, without reprimand by the researcher or the university.
- Participants were informed that additional audio-recorded interviews or communication (i.e., email) may be necessary to ask follow-up questions to fill in gaps of understanding what was previously said and push towards saturation (20 minutes; through a virtual meeting platform).
- After each audio-recorded interview, the researcher manually edited the raw Zoom transcription to a clean and readable *content transcript* to remove irrelevant language and capture what participant's said to account for their experiences (Elliot & Timulak, 2021).
- After analyzing, coding, theming, and interpreting raw data, the researcher conducted member-checking with participants for their feedback via email, possibly generating new information (electronic viewing; less than 30 minutes).

The researcher offered member checking as the process for participants to contribute, revise, or delete their dialogue with the researcher. Member checking was offered to participants to verify their words to strengthen this study's trustworthiness - credibility, transferability, dependability, and conformability. A two- to three-page document was created and sent to for participants to view for their feedback, continuing the co-creation process with the researcher. Participant debriefing solicited feedback and

perspectives, contributing to the trustworthiness of the researcher's coherent and transparent research process (Butler-Kisber, 2010). Participants' feedback verified congruency (within and between elements) between the researcher's choice of data collected in explaining field texts, the pronounced presence of their voices, and the revelation and analyses of discrepant contexts (Kahlke, 2014). Whether a participant provided or did not provide feedback, the debriefing phase ended. Once the study was complete, the researcher emailed all participants a link to the final study location on ScholarWorks.

Data Analysis Plan

The researcher manually processed and analyzed raw data for this generic qualitative inquiry study. Utilizing thematic analysis with constant comparison (Percy et al., 2015) inclusive of inductive and theoretical data analysis. The inductive analysis approach allowed new categories and themes to emerge from the data conjointly with theoretical analysis conceptually driven by theory constructs within the research questions (Percy et al., 2015; Thomas, 2006). Predetermined theoretical frameworks conceptualizing data analysis were institutional logics, and institutional, complexity, and institutional complexity theories. After editing the audio-recorded interviews to create a content transcript, the researcher conducted and applied the inductive (theoretical concepts) approach to analyze raw data.

Researcher's Step-by-Step Approach for Analyzing Data

1. Inductive engagement required immersive reading of raw data captured after each participant's audio-recorded interview to become familiar with emerging

concepts and themes (Percy et al., 2015; Thomas, 2006). Deeper data immersion engaged reading each participant's transcript three times to draw the researcher's attention to words and phrases to be bolded, underlined, italicized, and highlighted, including tone of voice (Saldaña, 2021). This step permitted the projection of emerging themes, repeating patterns, and theoretical concepts toward developing a framework using the research questions as a guide (Percy et al., 2015; Thomas, 2006). Here, the researcher had the option to follow up with participants with additional questions or clarification to responses.

2. Any noticeable data non-related to the research questions were placed in a separate private file but not discarded.
3. After immersive reading of each of the participant's transcripts, each piece of data was separated and coded with descriptors (researcher abstract phrase) identified as category labels (short words or phrases), category description (meaning of category), links (relationship to other categories), theoretical framework the category is embedded (Thomas, 2006), and direct quotes taken from data (raw data) (Percy et al., 2015).
4. With all of the participants' data separated and coded, the clustered items developed distinct patterns in the words of the researcher and inherent to the participants and the field (Percy et al., 2015).
5. Identified items of data corresponded to specific patterns and were placed with either an existing cluster (pattern manifestation), created a new cluster

from the emergence of new themes (patterns of patterns), and combined clustered patterns within theoretical concepts to a third level of abstraction (Percy et al., 2015).

6. After all the data was analyzed and discrepant or non-relational data removed, the themes were arranged into a matrix with corresponding patterns, codes, and descriptors for each data cluster (Percy et al., 2015).
7. For each theme, a detailed analysis described the scope and substance of each organized theme (Percy et al., 2015) and elaborated on their rich description (Saldaña, 2021).
8. Application of steps 1 through 7 were completed for each source of data collected from each participant.
9. Completed data analyzed from participants, included patterns and themes, and combined for consistency across the data collected (Percy et al., 2015).
10. Evaluating the scope and substance of each theme required a detailed analysis describing the scope (similarities and differences) and substance (relationship between them) of each theme (Percy et al., 2015; Saldaña, 2021).
11. Each pattern described appropriate quotations from participant's data conveying the core theme (Percy et al., 2015; Thomas, 2006).
12. Data was synthesized and composed to link to research questions (Percy et al., 2015).

Issues of Trustworthiness

Credibility

The credibility or truth of the data lies within the researcher's representation of participant's views and engagement with the study. Credibility ensures the study's purpose truly captures the participants' social reality (Maher et al., 2018) and researcher experiences and engagements (Cope, 2014). The researcher increases credibility when explanations are grounded in the participant's texts, the participants' voices are present in the work, and the researcher reveals and analyzes discrepant responses (Butler-Kisber, 2010) outlying the research questions.

As a generic qualitative study, the research questions were designed from purposively sampled participants with dependency upon their explicit descriptive responses. Triangulation enhances the credibility of a study when the researcher demonstrates prolonged engagement in extracting data from participants, transcribing the data, and interpreting data. Triangulating data was necessary to learn the participant's culture, detect contextual misinformation, minimize distortions of themselves or others (data creep), and build trust (Lincoln & Guba, 1985). Triangulation comprised the use of multiple sources of data (e.g., audio-recorded interviews, theoretical frameworks, logs, memoing, researcher journal) to support the research process with consistency while pushing to increase credibility in findings (Cope, 2014; Houghton et al., 2013).

Member checking solicited feedback about the data from participants after coding data into relevant theoretical concepts and new domains extracted during data analysis (Onwuegbuzie & Leech, 2007; Cope, 2014). A one-to-three-page summary of the final

analysis was shared with participants. Peer debriefing engaged guidance from an assigned and experienced university team, empirical and contemporary scholarly resources, and disinterested peers (i.e., friends) to debrief the researcher of the study as it progressed toward completion.

Transferability

This study's transferability relates to the ability of the findings to apply to other contexts within the field of human services or other human services nonprofit organization settings. *Generalizability* refers to the extent to which research findings are credibly applied to a broader setting than the research setting (Bickman & Rog, 2013; Macnamera, 2005). The reader judges the decision of the study's transferability to assess whether a study is transferable, replicable, and adaptable to other groups (Maher et al., 2018). Cope (2014) asserted a study with sufficient information captured from participants, entities, and research contexts enables readers to assess the transferability of findings.

Dependability

Dependability ensures the description of data collection and analysis processes are clear, detailed, and sequential of all procedures and methods. Clear written steps allow the study to facilitate another researcher to repeat the work (Cope, 2014; Maher et al., 2018) with assurance of getting similar results. Dependability comes into play in the record-keeping procedures of the qualitative researcher by leaving an audit trail. The audit trail encompasses the researcher's responsibilities to keep carefully written and detailed records of the recruitment of participants, data collected from participants, data

analyzed from transcripts, and data management steps used to construct a study. A written and detailed account of coding explaining the steps to extract new domains from participants' transcribed data to inform readers of the researcher's level of rigor with the data collected.

A generic qualitative inquiry dependability requires thorough, written accounts of interactions with the verbatim transcripts (Lincoln & Guba, 1985), researcher journals with logged field notes, and follow-up questions to the point when participant responses no longer generate new knowledge or data is saturated. For this study, record keeping of performed tasks to recruit participants, obtain access to data, and procedures to extract data content aligned with IRB ethical research protocols. To align with the philosophy of qualitative research, this researcher ethically committed to ensuring the data would be dependable and valid through member checking.

Confirmability

Confirmability is the ability to demonstrate participants' responses, not the researcher's biases or viewpoints, and that findings depicted from the data (Cope, 2014) demonstrate a co-created study. Researcher confirmability goals for this generic qualitative inquiry will inform readers that the study's findings are from participant's descriptive data, an established audit trail, tangible raw data (e.g., interview notes, document entries, transcripts), proper designation of coding protocols, and application of reflexive analytic techniques (Lincoln & Guba, 1985). A researcher's commitment and rigor will be demonstrated by the in-depth immersion and engagement within the data

collection processes, the display of expertise and skills in the methods employed, and the undertaking to gain detailed, in-depth analysis (Maher et al., 2018).

Confirmability is comparable to objectivity in quantitative studies to minimize investigator bias by acknowledging the researcher's predispositions (Maher et al., 2018). The researcher will offer member checking by systemically obtaining feedback about the data, analytic categories, interpretations, and conclusions from the study once completed to communicate a summary of the themes that emerged and request feedback from participants (Onwuegbuzie & Leech, 2007; Cope, 2012). The member-checking process allowed participants to contribute data, clarify statements, or delete data prior to finalizing this study.

Ethical Procedures

This study's ethical protocols assured participants the probability and magnitude of harm or discomfort anticipated were not greater in and of themselves than those ordinarily encountered in daily life. In submission with the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research (1979) Belmont Report, all research involving human subjects must adhere to three basic ethical principles: respect for persons as autonomous beings; beneficence by securing participants' well-being; and justice constituting equitable treatment to all participants.

The researcher submitted a complete Proposal (Chapters 1-3, abstract, references, appendices) to the dissertation committee for approval. After the dissertation committee approved the Proposal, a required IRB Form A with supporting documents (e.g., CITI certification, logs, recruitment collateral, et cetera) was submitted to IRB as a Low-Risk,

Work-Related Interviews of Professionals Research Study. After receiving the IRB approval number, the researcher initiated the recruitment process.

Recruitment communication materials comprised a flyer distributed to local human services nonprofit organizations, a local nonprofit foundation with a broad reach within the nonprofit sector community, social media platforms (e.g., LinkedIn, Facebook), and the local faith-based community. The flyer and social media posts had a bar code for volunteers to scan and access the electronic Participant Questionnaire (inclusion criteria), Informed Consent, and Demographic Form (the Form). After completing the Form, volunteers transitioned to consented participants. At the end of the form was a link for participant's to tap, sending them to the researcher's calendar, with allotted times and dates, to schedule an appointment for the audio-recorded interview.

Human Treatment of Participants

In compliance with IRB Pre-Approved Procedures and Documents for Low-Risk, Work-related Professional Interviews, the researcher adhered to the following in the ethical treatment of participants:

- Respected the autonomy and dignity of participants.
- Ensured the benefits and risks were equally distributed among participants.
- Protected the privacy, confidentiality, and well-being of participants' data and records.
- Masked the names of participants and organizations to pseudonyms to protect identities.

- Ensured participants' verbal recorded consent was voluntary and captured at the beginning of each audio-recorded interview.
- Ensured written material and interview questions were understandable in the most straightforward language to make informed decisions.
- Shared the final analysis of data with participants (member-checking).
- Generalized participants' location (i.e., the state only) and their organization's location.
- Displayed participants' demographic data in a group format with masked identities.
- Masked the identities of participants and organizations prior to sharing them with the dissertation committee or staff at Walden University.
- Generalized participants' location (i.e., the state only) and their organization's location.

Ethical Data Collection/Intervention Activities

During an interview, unanticipated emotions may arise. The researcher had prepared for such moments during conversations with participants, planning to pause the interview due to a participant recalling an emotional event. The researcher was prepared to interrupt the interview to allow the participant to refocus on the question or guide the participant to appropriate resources such as a local mental health agency or the suicide hotline for assistance (McGrath et al., 2019).

Treatment of Data Collected and Security

A participant's personally identifiable information (PII) is confidential to the researcher, and anonymous to the dissertation team, Walden University staff, other participants, and readers of the finished study. At any stage of the recruitment process, such as completing the Participation Questionnaire, Informed Consent, and Demographic Form, having set an interview appointment, or during the audio-recorded interviews, a participant has the right to discontinue participation without repercussions. Further, the treatment of all data collected (raw, electronic/web-based, logs, hard copies, external hard drives, journals) and its security will be:

- Stored in private, locked spaces (e.g., private office, locked file cabinet), accessible only to the researcher.
- Utilized by researcher's privately owned technology (e.g., hardware, software, external hard drives) with layered security scanned daily for software updates.
- Utilized by researcher's paid subscriptions with third-party vendors with additional layers of security, privacy, and confidentiality supports.
- Locked file cabinet storing informed consent, data information, journals, passwords, logs, and notes inaccessible when not used by the researcher.
- Stored with an assigned coded pseudonym for each participant to maintain anonymity throughout the study and retention period.
- Kept for at least five years and securely destroyed by the researcher at the end of this period as required by the University.

Institutional Permissions: IRB Approval Number

The researcher submitted IRB Form A along with the Participation Questionnaire, Informed Consent, and Demographic Form, and recruitment communication collateral after the entire Proposal had been approved by the dissertation committee. The IRB approval number for this study is 09-22-23-0130302.

Summary

This chapter presented the generic qualitative inquiry approach applying qualitative methodology purposeful for the discipline of human services nonprofit organizational governance and ethics. Considering the topic under investigation and its absence within the literature, human services nonprofit organization (HSNPO) board members' participation in this study pursued to explicate new knowledge. Data collected from participants contributes new knowledge for other HSNPO board members, the human services field, academia, praxis, and theoretical frameworks. Most importantly, to inform policymakers of positive social change relevant to the nonprofit sector, particularly HSNPOs. The nonprofit sector's self-governing paradigm needs to be functional within modernity, revisited across the nonprofit sector landscape, and stabilized with a grounded national good ethical governance policy. This purposive sampling group of HSNPO board members had the opportunity to be heard and contribute to qualitative research, generic qualitative inquiry, and multiple theoretical frameworks. Chapter 4 presents and interprets the results of descriptive data collected and analyzed from HSNPO board members.

Chapter 4: Results

The purpose of this generic qualitative inquiry study was to explore institutional logics influencing human service nonprofit organization (HSNPO) board members to adopt or not adopt good ethical governance.

Research Questions

The central research question is: What are the experiences of HSNPO board members influencing their sensemaking to adopt or not adopt ethical governance?

Subquestion 1: How do HSNPO board members perceive the reasoning (logics) of institutions (e.g., government, politics, economy, bureaucratic state) influencing HSNPO governance and ethics?

Subquestion 2: How do HSNPO board members perceive their efforts with respect to addressing gaps in HSNPO governance and ethics?

Subquestion 3: What are the experiences of HSNPO board members and HSNPO governance and ethics?

Subquestion 4: How do HSNPO board members perceive their contribution toward governing an HSNPO ethically?

Chapter 4 begins by reiterating this study's research purpose and research questions. Second, discussion of the research setting and demographics of participants. Third, detailed explanation of the number of participants from whom data was collected; description of location, frequency, and duration of data collection for each data collection instrument; how the data was recorded; variations in data collection deviating from plan as presented in Chapter 3. Fourth, reports the data analysis process and steps of

progression from codes, to categories, to themes, and discussion on discrepancy factors. Fifth, explanation of how evidence of trustworthiness (credibility, transferability, dependability, conformability) strategies were implemented or adjusted from what stated in Chapter 3; Fifth, the study results are organized and presented with each of the 22 interview questions and quotations from participants response from the interviews. Chapter 4 concludes with a summation of the results and transitions into Chapter 5, discussions, conclusions, and recommendations.

Research Setting

For this study, participants represented a small sample of those actively serving as United States-based human services nonprofit organization (HSNPO) board members of HSNPOs. The researcher created the semi-structured interview questions to solicit insightful responses from participants relevant to answering the research questions. At the time of the interviews, seven out of the eight participants had more than ten years of experience actively serving as HSNPO board members.

The interview questions posed to participants asked them to describe, narrate, and interpret their social realities from their vantage point of: (a) being HSNPO board members, (b) social networking, (c) HSNPO board member influences, and (d) governance and ethics. Within participant's responses to the interview questions, the researcher sought to capture their knowledge of:

1. Institutional logics influencing their adoption or non-adoption of governance and ethical practices,
2. How they make sense (sensemaking) of those institutional logics,

3. Aware that change in HSNPO governance and ethical practices are needed,
4. Their acts in their role to govern ethically, and
5. Other ways of thinking or acting towards ethical governance.

The interview questions were formatted and posed to participants to solicit responses involving their personal, occupational, organizational, and HSNPO board experiences, therefore influencing the interpretation of the results of this generic qualitative inquiry study.

Participant's Demographics

Table 1

Participants Demographics

Participant	Age Range	State	Position on Board	Advanced Degree	Years as an HSNPO Board Member
Participant 1	61-70	PA	Board Member & Founder/Chair	Doctoral	10-15
Participant 2	51-60	NJ	Chair/Board Member	Bachelors	18
Participant 3	31-40	NJ	Executive Board Member	Masters	2-5
Participant 4	51-60	VA	Founder/Chair	Masters	15
Participant 5	71+	VA	Chair	Theology	5-10
Participant 6	61-70	VA	Board Member	Juris Doctor	10-15
Participant 7	51-60	VA	Founder/Chair	Bachelors	25
Participant 8	51-60	NY	Executive Board Member	Masters	10-15

Data Collection

There were 12 volunteers deemed eligible to participate in this study, and at the end of the recruitment period, eight participants had consented to be interviewed for the study. Through the recruitment process, twelve individuals completed the electronic Participation Questionnaire, Informed Consent, and Demographic Form (the Form) (e.g., “see Appendix E”). One volunteer audibly chose not to consent during her interview, and three were no-shows for three other participants scheduled interviews. The interviews between the researcher and the eight participants happened across a virtual meeting platform after their verbal consent had been audio-recorded. Interviews were conducted once per participant, with an average time of 1.15 hours per participant. The duration of data collection, from the recruitment phase to the last interview, took two months to complete. A notebook continued to serve as a journal dedicated to maintaining an audit trail by writing down memos, activities, thoughts, concepts, processes, and reflections.

The virtual meeting platform was a paid subscription that allowed interviews to flow with unlimited meeting time with audio, video, and automatic transcription capabilities. The flexibility of the save feature permitted each format to be downloaded and stored at the researcher's discretion. After saving audio, video, and transcriptions from each participant, all three formats were deleted from the virtual meeting platform.

An unusual circumstance interfered during the recruitment process to interview 10-12 participants for this study. During the recruitment period, 12 volunteers who met the inclusion criteria were deemed eligible and had consented to participate in this study. All 12 volunteers had completed the electronic Participation Questionnaire, Informed

Consent, and Demographic Form (the Form) (e.g., “see Appendix E”), created in Microsoft Forms, which, upon pressing send, generated an email sent to the researcher.

During the recruitment period, four individuals submitted the Form, as required, with personal names, organization names, emails, and phone numbers. The phone numbers could have been better, although scheduling the interviews with all four participants was accessible through email. An effort was made to search for the names of the organizations where these participants stated they were board members, but they were unavailable online. As indicated by the Form, all four volunteers were informed and given the study details through social media posts (i.e., Facebook nonprofit networks) (e.g. “see Appendix C”).

During the first scheduled interview with one of the four, there was a technical problem on her part with connecting to the virtual meeting platform. After several attempts, she connected and verbally consented to be interviewed. While reading the study's disclosures, she interrupted and asked, “Will I be paid to participate in this study? With an affirmed “No,” she disconnected the meeting. There was no success after two attempts to contact her through email and the phone number she had called from during her attempt to reconnect to the virtual meeting platform. Over a two-day period, confirmation emails were sent to the remaining three volunteers, and the virtual meeting platform remained open. Each of the three volunteers did not confirm appointments and was a no-show to the scheduled interviews. These four volunteers might have been the same person. This event reduced the number of participants from 12 to eight who gave full, audio-recorded interviews by the end of the recruitment period.

Data Analysis

Data analysis was a manual approach taken to isolate metadata of codes, categories, themes, and quotes of words from participants. Inductive data analysis continued dialectical constructivism between learning new knowledge the researcher sought to discover and what participants described as happening (Elliot & Timulak, 2021). As a novel researcher conducting a generic qualitative inquiry study, the choice to manually analyze the data elevated critical thinking, pushed for clarity through participants' responses, and discovered answers to the research questions. Manual data analysis allowed human, subjective thinking to immerse with the data to objectively listen to participant's voices without prejudice (e.g., biases, opinions, influence). This required bracketing scholarly knowledge obtained through peer-reviewed literature, personal biography, praxis, and experiential background relevant to nonprofit management and leadership.

First, this section describes, in detail, how the researcher manually processed participants' data by explaining: (a) preparation of participant's data for analysis; (b) first cycle coding, second cycle coding, and theming; (c) discrepant cases; (d) evidence of trustworthiness (credibility, transferability, dependability, and confirmability); and (e) study results with interview questions and quotations from participants.

Preparation of Participant's Data for Analysis

Prior to coding the data required precoding processes to structure the raw data captured from interviews co-constructed between the researcher and eight participants.

Organizing Raw Data

Steps performed to organize, transfer, edit, and engage with raw data from interview transcripts.

1. Before the interviews, each participant was assigned a generic pseudonym (e.g., Participant 1, Participant 2 ...Participant 8) to protect identity, maintain confidentiality, and ensure anonymity throughout data analysis.
2. The researcher created assigned electronic files for each participant where all documents were saved on personally owned devices. All documents (e.g., forms, interviews, transcripts) developed through third-party applications (e.g., virtual meeting platforms or other cloud-based platforms) were deleted from their platforms.
3. After each interview, the participant's audio recordings of the interview (raw data) conducted through the virtual meeting platform were downloaded and saved to assigned electronic files.
4. Transcribing the audio-recorded interviews required transference of recordings from an audible state to a typed document. This process engaged opening a new Word document, pressing the dictate tab from the drop-down menu, tapping transcribe, uploading audio from the electronic file, and, once transcription was complete, the new document was labeled (pseudonym), read, and saved to the participant's assigned file. The transference process initiated data immersion processes with the data and if further questions were necessary with a participant.

5. After transference and initial reading of the original transcript (raw data), the researcher created and saved a new Word document labeled "content transcript" (i.e., Participant 1 – Content Transcript). Content transcripts, which consisted of the original audio-recorded interviews, became the manually edited and cleaned versions of the Word transcribed document, furthering the immersion process between the researcher and the data.
6. The content transcripts became the edited and cleaner version of the audio-recorded transcripts (raw data) by removing duplicate words, date and time stamps, duplicate words, organization and participant's identity markers, unnecessary punctuation, and restructuring the mechanics of sentences while maintaining the participant's original words and thoughts. Added to the content transcript were line numbers significant for identifying the source of codes, categories, and themes during data analysis.
7. The content transcript was further structured by bolding the interview questions and placing participants' responses beneath the interview questions.

The content transcripts became the prime document for the researcher to extract codes, categories, themes, and quotes relevant to answering the research questions.

Organizing Codes, Categories, Themes, and Quotes

The data from the eight participants content transcripts were used for data analysis to extract codes, categories, themes, and quotes. A Microsoft Excel template used to track projects served as a functional, flexible, and editable document to record analyzed data into one cohesive document.

1. After the template was cleared of data, a tab for each of the 22 interview questions (IQs) (e.g. “see Appendix A”) was created.
2. Each IQ was preceded by its number, according to the interview guide, and was placed in row 1 (e.g., IQ1: the question, IQ2: the question, ...IQ22: the question).
3. Row 3 was assigned bolded titles for columns labeled: Participant, Location, 1st Cycle Coding (coding), 2nd Cycle Coding (categories), Themes, Quotes, and Notes.
4. Starting with the second column to the eighth column, a label was assigned. Column 2, the Participant number (e.g., P1, P2,...P8). Column 3, Location, indicated the marked line numbers from the participant’s content transcript from where codes (column 4), categories (column 5), themes (column 6), and quotations (column 7) were extracted. Column 8 was assigned to place the researcher’s notes.

First Cycle Coding, Second Cycle Coding, and Theming, Data

As a generic qualitative inquiry study, an inductive (bottom-up) application of values coding, eclectic coding, and in vivo coding (Saldana, 2021) was appropriate for steps taken to perform first cycle coding (coding) of data. Values coding assisted in extracting words of participant's worldview of HSNPO governance and ethics innate within their attitudes, values, and beliefs (Saldaña, 2021). Saldaña (2021) conceptualized:

Value is the importance we attribute to ourselves, another person, thing or idea.

An *attitude* is the way humans feel about themselves, other people, thing, or idea.

A *belief* is part of a system inclusive of our values and attitudes, along with our personal knowledge, experiences, opinions, assumptions, biases, prejudices, morals, and [many] other interpretive perceptions of the social world. (p. 168)

Eclectic coding applicability allowed for researcher creativity in selecting impressionable passages (e.g., groups of words, sentences, paragraphs) from participant's narratives (data) and usability for second-cycle coding (categorization) and memo writing (Saldaña, 2021). In Vivo, coding and applicability captured participants' words and terms (verbatim principle) as quotes to gain clarity of discourses, cultures, and worldliness inherent to their HSNPO board governing experiences (Saldaña, 2021). The steps taken to extract codes manually required the researcher to reread, line-by-line, participant's content transcripts.

The 22 interview questions posed to the eight participants generated 446 codes, 262 categories, and derived from categorized data were five major themes with 37 subthemes, see Table 2. Quotes from participants are located in the study results section of this Chapter. Data analysis began with Participant 1 and continued in the order in which each participant was interviewed. For this study, saturation of the data was reached when the last codes were extracted from the last content transcript, Participant 8, and the last category had been placed as a subtheme under one of the major themes.

Steps Performed for First Cycle Coding

1. Participants were demarcated by an assigned alpha and number (e.g., Participant 1 to P1, Participant to P2...Participant 8 to P8). Each participant

was assigned a color (e.g., P1-pink, P2-blue...P8-orange) identifier throughout the data analysis process and recorded onto an Excel spreadsheet.

2. The coding process began with P1 responses from interview question 1. Applying the three coding applications (values, eclectic, in vivo), individually and simultaneously, allowed focused attention to identifying participants' thoughts, field language, behavior, attitudes, perceptions, and perspectives specific to the posed interview question.
3. Once a code was colorized, it was copied and pasted into the Excel spreadsheet (recorded) for P1 in the First-Cycle Coding column. This step was performed for each of the interview questions posed to P1. Once the P1 content transcript was entirely coded, the next step was Second-Cycle Coding to categorize the codes. The P1 content transcript served as a template for coding and recording the remaining participant's content transcripts.
4. While extracting codes from the content transcripts, bolded, highlighted, and recorded into the Excel spreadsheet were quotes from the participants.

Steps Performed for Second Cycle Coding (Categorization)

Second-cycle coding or categorizing the codes required looking at the recorded codes to contextualize commonalities, differences, and relationships (Saldaña, 2021) specific to the posed interview questions. The approach to categorizing codes was structural coding. Structural coding is question-based and suitable for qualitative exploratory studies with flexible techniques applicable for indexing categories and

themes from interview transcripts (Saldaña, 2021). During this step, reflexivity surfaced to continue bracketing due to codes' direct progression to theme development.

5. Using the P1 content transcript, words selected for categorizing were identified, colorized, and italicized in pink.
6. For each of the 22 interview questions, the codes extracted from the P1 content transcript were assigned a tentative category. Tentative categories were assigned. The categories consisted of short words, then recorded in the Second-cycle coding column on the Excel spreadsheet.
7. Once the P1 content transcript was categorized, in its entirety, and recorded, the next step transitioned to theming the categories.

Steps to Develop Thematic Concepts

8. Succinctly, while categorizing the P1 codes, a provisional theme was placed in the Theme column of the Excel spreadsheet. Initiating data analysis processes with Participant 1 required a provisional theme as a placeholder until more content transcripts could be examined.
9. After coding, categorization, and provisional themes were set from P1, steps 1 through 7 were individually conducted for P2 through P8.
10. Noticeable patterns started to form after coding, categorizing, and placing provisional themes from the P4 content transcript onto the Excel spreadsheet. Thematic patterns started to emerge, shifting provisional themes to substantiative themes.

Final Steps Taken for Coding, Categorizing, and Theming Participant's Data

11. After theming the last participant's categories, the researcher reviewed the 22 interview questions codes, categories, and themes for consistency.
12. The researcher designed a table to show the thematic concepts derived from the participant's data, see Table 2.

Thematic Concepts

Produced from the categories were five primary themes which were recurring during categorization. The subthemes under the primary themes, were recurring topics produced during categorization, see Table 2.

Table 1*Thematic Concepts Derived from Participant's Data*

Regulatory and Compliance	Social Impact Programming	Governance, Ethics, and Leadership	Financial Oversight and Sustainability	Mission and Vision Drivers
Business Planning for Social Impact	Strategic Planning and Organizing	Good Ethical Governance	Financial Planning & Budgeting	Research and Development
IRS: Applying for Tax-Exemption	Assessment of Community Needs	Ethical Codes of Conduct & Behavior	Financial Policies & Controls	Legal & Liability Matters
IRS: Required Filings	Goals & Targeted Performance	Organization Policies, Protocols, & Systems	Accounting Systems & Controls	Risks, Contingency, & Continuity
IRS: On-Going Compliance	Measuring & Evaluating Performance	Organizational Decision-Making	Responsible Fundraising	Marketing & Public Relations
State Registration & Filings	Program Learning & Continuous Improvement	Engaging the Professionals	Social Impact Investing & Investments	Identity & Branding
Locality Registration & Filings	Program Relevance	Board Member Stewardship	Philanthropy & Giving	
	Community & Stakeholder Engagement	Board Development, Learning, & Continuous Improvement	Donors & Supporters	
	Collaborations, Alliances, & Partnerships Advocacy for Policy & Systemic Change	Institutional Influences	Nonprofit Schemes & Malfeasance	
		Board Analytics & Strategic Thinking		
		Leadership, Community, Standing, and Influence		
		Leadership Succession Planning		

Theoretical Concepts

Institutional theory, complexity theory, institutional complexity theory, and institutional logics metatheoretical frameworks provided the deductive (top-down) concepts (e.g., “see Appendix J”) underpinning the research problem in its present state

(Hammond, 2018). Theoretical and metatheoretical concepts derived from scholarly literature in Chapter 2 allowed the creation of a framework demonstrating how HSNPO board members encounter institutional complexity within their governing roles.

The researcher identified five core logic domains influencing HSNPO board members' pursuit to govern ethically and HSNPOs governance and ethical systems. These five core logic domains were: (a) dominant logics, (b) historical logics, (c) human logics, (d) organizational logics, and (e) construction logics. A column was assigned to each of the three theories and one metatheory with their central logics (bolded). Supporting logics were placed under central logics and separated by the core logic domains.

Discrepancies

The purpose of this generic qualitative inquiry methodology was to explore and discover the discrepancies within HSNPO governance and ethical systems, among HSNPO board members, and the influence of institutional logics aimed at both, agents and agencies. Selecting and asking HSNPO board members to talk about HSNPO governance and ethical practices provided insight into those discrepancies. It was in those conversations with participants that discrepancies were disclosed, implicitly and explicitly. By listening, hearing, and documenting participant's diverse perspectives, discrepancies were addressed through their descriptive storytelling. It is through their quoted words discrepancies were acknowledged by the researcher.

Evidence of Trustworthiness

A fundamental methodological construct of qualitative research study is to impart trustworthiness. The four extrinsic (externally observable) criteria to meet the standards of trustworthiness are credibility (plausibility), transferability (context embeddedness), dependability (stability), and confirmability (value expectation/triangulation) (Grant & Lincoln, 2021; Lincoln & Guba, 1985). Together, each criterion corresponds to empirical procedures adequately affirming the trustworthiness of naturally approached studies with reliance on participants data (Grant & Lincoln, 2021; Lincoln & Guba, 1985). Evidence of trustworthiness is visible throughout this generic qualitative study and explained in this section.

Credibility

The researcher pushed credibility for this generic qualitative inquiry study by taking an investigative approach by questioning participants to get answers relevant to their worldview experiences. Triangulation required cognitive engagement through the repetitive reading of transcripts for contextualization, active listening to what the data said or did not say, and interpreting to clarify the value of the participant's worldview experiences.

Credibility was deepened by placating participant's verbatim words (quotations) as responses to the interview questions and explaining how participant's responses from interview questions transitioned to answering the research question and subquestions. Presented was the challenge to discern discrepancies or outliers from participants'

responses due to the research design, the novelty of the research topic, and the importance of each interview question pointing to one of the research questions.

Transferability

As a qualitative research methodological approach, this generic qualitative inquiry study nature encompasses adaptable structural elements and flexible processes transferable to multiple contexts of research studies. This study's structural elements are adaptable as a foundation for traditional methodological research studies such as those: (a) pursuing the development of a new theory (grounded theory), (b) contributing to extant and empirical theories (theorizing), (c) utilizing multiple sources of data or diverse contexts and settings (case studies), or (d) seeking to capture participants cognitive experiences (inner world) (phenomenological).

The transferability of this generic qualitative study's paradigm, embedded context (thick descriptions through participants quotes), and findings underpin (construction, support, foundation) its applicability to support similar research in other domains (broader settings) under the taxonomy of human services (e.g., emergency assistance, homeless centers, foster care, hospices). Ultimately, it is at the discretion of the reader to determine this study's transferability and assess its capability of serving their needs either in whole, in part, or not at all.

Dependability

As a generic qualitative inquiry study, the researcher demonstrated dependability with an ethical commitment towards transparency by documenting step-by-step instructions of all recorded, coded, and analytic procedures applied to the participant's

raw data. Representative of a qualitative study, the researcher ensured the data processes were clearly detailed and sequentially described for another researcher to repeat the work trustfully (Cope, 2012; Maher et al., 2018). For this study, the researcher's audit trail consisted of journaling (writing it down) the processes of audio-recorded interviews, verbatim transcripts, manual transcription, and iterative engagement with raw data. The researcher maintained and retains an audit trail supporting the dependability of this generic qualitative study through recordkeeping (e.g., documents, transcripts, audio recordings, et cetera) and storage systems (e.g., locked file cabinets, personal computers, external hard drives, et cetera) protocols utilized for data collection and data analysis.

Confirmability

Confirmability of this generic qualitative inquiry study required dialectical constructivism (Elliot & Timulak, 2021), which engaged the researcher's and participants' co-creation and interactive data processes. These interactive processes (e.g., recruitment, interviews, coding, analysis) were transformative by going from having a priori knowledge (researcher/participant), to bracketing a priori knowledge (researcher), to sharing aesthetic knowledge (participants), to having new knowledge (researcher/participants/broader audiences). The dialectic constructivism between the researcher and participants transformed rich data (participant's responses) into answers for this study's central question and the subquestions.

Confirmability required the researcher to bracket personal biases, viewpoints, and a priori knowledge, except for theoretical conceptualization, to allow hearing participants' experiences beyond the scope of this study. Researcher reflexivity was incremental for

accountable ethical protocols were active at all times, participant's data remained authentic during all transformative phases, and attested processes, including products, proceeding from this study as transparent and traceable (Grant & Lincoln, 2021). The researcher's commitment to rigor is consistent in the demonstrated actions of in-depth collection, immersion, coding, and application of data conducive to a generic qualitative inquiry study.

Member checking was conducted by sharing a one-to-three-page summary of interview responses, theoretical concepts, and themes conceptualized during data analysis. Peer debriefing engaged multiple submissions of this study's drafts to my dissertation committee and other university team members for guidance and constructive feedback to produce a publishable dissertation. The link to ScholarWorks was shared with participants to locate the final and published dissertation through Walden University.

Study Results

This section presents the findings from interviews with participants who are actively serving as HSNPO board members of an HSNPO. The interview guide (e.g., “see Appendix A”), created by the researcher, consisted of 22 interview questions with 13 core questions, seven follow-up (FU) questions, and two contributory questions. Follow-up questions were not asked of some participants as a result of their responses to previously asked interview questions. Under each numbered interview question the researcher tabulated the number of participants who responded; the number of codes,

categories, and themes generated from their responses; and information rich quotes from participants to bring their contribution to this study “to life.”

In Vivo coding applicability captured participants words and terms (verbatim principle), as quotes. to gain clarity of discourses, cultures, and worldliness inherent to their HSNPO board governing experiences (Saldaña, 2021). Participant responses from the interviews provided sufficient insight to answer the central research question and the four subquestions as discussed in Chapter 5.

Interviews with Humans Services Nonprofit Organization Board Members

Being a Human Services Nonprofit Organization (HSNPO) Board Member

Interview Question 1: What Is The Experience Of Being A Human Services Nonprofit Organization (HSNPO) Board Member? All eight participants responded to this interview question which generated 77 codes, 29 categories, and seven themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Mission and Vision Drivers; Regulatory and Compliance; and Social Impact Programming.

Having sectoral experience or education (e.g., degree, professional development, courses) in nonprofit management and leadership, or knowledge of governance and ethics is not a prerequisite for serving as a HSNPO board member. Participant 1, who has a doctoral degree in nonprofit management and leadership, a member of two HSNPO boards, and is a founder of a nonprofit organization aimed at supporting Black women build their nonprofit organizations shared:

I have a deep knowledge of nonprofit organizations. I think this is a space where if you get it right, you get it right. But there can also be a lot that can go wrong if there's not strong leadership. I do not think education is prevalent in the voluntary sector in terms of sitting on most HSNPO boards. It is important for people to have really strong leadership and nonprofit backgrounds to fit on these types of boards. People come to the HSNPO board table not with a lot of information, but with their hearts. (Participant 1)

Participant 3, a HSNPO board member of a community-based HSNPO, resonated with Participant 1:

People join a HSNPO board for clout or celebrity factor. The level of dedication that comes with this type of participation most newcomers don't always anticipate, and you rapidly see board members come and go. A lot of them have their own vision of where the organization should be which is completely outside the mission of the organization. The previous board had to be dismantled due to conflict of interest between them, the executive director and the contract with the state. The only challenge I have ever really had, I would say, would be the impasse when we have board members whose personal missions did not align with the organization's initiatives, and we are trying work around this issue. (Participant 3)

In efforts to circumvent discourse, HSNPO boards have members who are educated, experienced, and professionals from other fields or sectors to capture the expertise necessary to drive organizational mission. During the interview with Participant

8, she disclosed, “both of the boards I sit on are members who are either executive directors, deputy directors, or women generally in C-suites of nonprofit organizations. I actually am pretty lucky. Both of the boards are very much motivated.”

Individuals serving as board members are required to perform duties similar to attorneys, certified public accountants, subject matter experts, and other professionals. Participant 2, a founding and tenured HSNPO board member who has served in multiple executive roles on the board of the 18-year-old HSNPO shared his experiences:

As a member of the executive board, we had to ensure audit trails were in place, monies in reserve, and make financial payments to recipients according to the law. We are required to file documents with the IRS, so we had to have practices leading to this government agency; be able to ensure information and documentation were in place for a mandatory time, established by the government; and, to have records and files accessible should there be audit. Strategic planning meetings are held one or two Saturdays in the beginning of the New Year where the board sit down to evaluate the current position of the board, where we are in terms of our charter, how we're moving in terms of the goals and objectives from the previous year, and discuss the things we need to put in place to make us function better as an organization. This includes establishing criteria for our targeted population; public speaking engagements to educate, guide, and mentor audiences; and having the right board members. As Chair of the board, you are expected to be the face of HSNPO, solicit monies from corporations and

individuals, partner with like-purposed NPOs, and ensure partnerships are legally compliant. (Participant 2)

HSNPO board members do not always have the financial literacy background or familiarity with accounting systems necessary for an HSNPO to minimize nonprofit schemes and malfeasance. Participant 3 shared her experience relevant to malfeasance of board members and boards of HSNPOs financial resources:

As board members or boards of HSNPOs we should not be carrying money year to year. But there are more and more organizations who are being creative with how to stash money and they are finding ways to stash money rather than making use of the money. You are a HSNPO board member finding ways to pay yourself and HSNPO boards are finding ways to hide money for a rainy day instead of pursuing the mission of the nonprofit. They will find more ways to give to other community organizations rather than fund things that will help their organizations sustain instead of directly going towards the families that we have the mission to serve. (Participant 3)

Interview Question 2: What Was The HSNPO Board Like Before You

Became An HSNPO Board Member? All eight participants responded to this interview question which generated 33 codes, 20 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming. This interview question captured different perspectives from participants of the board as two were new member to an existing board. Six of the participants shared their experiences from the

perspective of either being an incorporator of the HSNPO, onboarding new board members, or starting a new board.

Participant 2 reflected on his experiences as a founding member of the HSNPO over 18 years ago in which he shared:

In building an organization, we started from scratch meaning from zero, by putting the proper paperwork, governance, bylaws, and operational plans in place. All of those different documents needed to be formulated in order to be able to (1) create the necessary charter that would allow outside organizations, major corporations, high net worth individuals, and just individuals to feel comfortable about the mission and (2) support the organization either as a volunteer, financial means, or some of the various types of initiatives and programs. In setting up the HSNPO, we took a financial perspective so that companies and other organizations would feel comfortable donating money to us. We put protocols in place to engage in various levels of government relating to our finances, where we stood, how we spent money, the purpose for monies to be distributed in an organized fashion. (Participant 2)

Participant 3 shared her experiences of onboarding as a new HSNPO board to an existing HSNPO funded by the bureaucratic state:

I feel honored to be part of board helping to stabilize the organization. The new board required a lot of information and understanding of the organization which the previous board did not have. We spent a lot of time trying to educate new board members on how the organization operates, its mission, the roles of the

staff, and our relationship with other organizations that are funded by the state.

Just overall our relationship with the state and their perception of this organization. Finding an executive director we could trust proved to be a little bit of a challenge because of the amount of experience and the level of education the executive director needed to have with our particular organization, and the state has specific requirements for who can be hired for this position. (Participant 3)

As a founder and Chair of a HSNPO, the responsibility is to onboard members with true altruism to serve and assist in elevating the mission. Participant 4 has been at the helm of a multifaceted HSNPO for 18 years without funding and a board consisting of older board members. As she pondered the question and reflected on her experience, over this period of time, she responded with:

I have learned, you do have to transition your leadership in order to bring in individuals who have the qualifications to actually elevate the vision and build capacity, the expertise to help propel your mission to move forward. I want to know if it will go into the capable hands of the next generation of board members and be motivated about the work. I realize we must build a greater formalized structure. (Participant 4)

Participant 5, a board member of a faith-based organization providing human services to sensitive and vulnerable populations stated, “the board has always been sort of innovative by meeting with legislators and trying to determine how we can find information pertaining to new laws.”

Participants narratives demonstrated how different approaches were taken to organize and maintain the legitimacy of the HSNPO either as founders, original HSNPO board members, or as executive board members of a new board.

Interview Question 3: How Would You Describe Being a Member of an HSNPO Board? All eight participants responded to this interview question which generated 36 codes, 21 categories, and five themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming. In answering this interview question, the participant was informed they could share about other HSNPO board members or anything else they could describe relevant to being an HSNPO board member.

Participant 1 gave her description of being an HSNPO board member for individuals interested in pursuing a position on an HSNPO board in which she shared:

So going deeper into why you want to sit on the board, what you can offer to the board and how your skills, talents and abilities can meld with this board I think is critically important. People learn more before they get on the HSNPO board in terms of what that particular board does, its struggles, and how it works because each HSNPO board is different. (Participant 1)

Participant 6 response described attributes of board member stewardship important for individuals to know in providing human services programs. She shared:

I don't think you can be an effective board member unless you are connected to the community. If you are just doing nothing but meeting around a table and you

are not actually doing any hands on, I don't know how you can be an effective board member. Not with nonprofit organizations. (Participant 6)

Participant 8 response aligned with Participant 6 response relevant to HSNPO board members being connected to the community. She expanded her response by explaining some of the complex processes of HSNPO board members in providing human services-type programming. Participant 8 responded with:

It is a combination of both what the organization puts together and then the individual drive of the particular members. My role is around ensuring community engagement is done in a culturally competent, linguistically sensitive way. We really center community in our mission and vision in the work that we do, and help to ensure that our partnerships are respectful of the process. We wanted to ensure, for funding purposes, the organization actually showed it was meeting the needs of the consumers. Another part of our board helps with the evaluation because we have an epidemiologist and an evaluator on the board. So they tend to focus more towards ensuring the programs have the tools necessary to show the outcomes of the programming. (Participant 8)

Participant 3 described being an HSNPO board member from collaborative, partnership, and alliance relationships with other county community-based organizations during the restructuring of the board. She shared:

Other county board members were able to come and give us some hands-on experience on how the board should be organized, how the order of things should go during the meeting, what rights we have, understanding what role we play with

the public, and our board meetings. Voting protocols were worked on from the ground level with an already existing organization where we kind of had to work backwards a little bit in which other organizations usually have things already working in tandem. We were in a vulnerable state and essentially exposed. If it were not for the relationships our board developed as the months gone by, I don't think we would have benefitted from this this type of support from other counties, other county board members, and other county resources to help us. (Participant 3)

Participant 6, a board member of a faith-based organization which has human services-type programming, described being a board member from a personal perspective in which she stated:

I am a part of the workhorse who serve on the board that sets policy, gives permission and authorizes things to happen, dreams up things to do, and services to render. At the same time, I am also implementing ideas, actions, tasks, et cetera. (Participant 6)

Interview Question 4: How Would Your Perspective of Being an HSNPO Board Member be Compared to Other HSNPO Board Members? All eight participants responded to this interview question which generated 32 codes, 13 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming.

Participant 1 during her conversation talked about the importance of a HSNPO board member's mindset based on the type of HSNPO and being the legal catalyst for the HSNPO. She shared:

There is a difference between the board I am talking about and the others that I sit on. This is a high functioning well-endowed board and a multi-billion-dollar board compared to a board that I might sit on that is community based or a volunteer organization. An individual sitting on an HSNPO board is legally responsible for the HSNPO. People don't recognize that if you choose to sit on the board, you are legally responsible for what happens in that organization. People have no clue about the legal responsibility of being an HSNPO board member or their legal responsibility to the HSNPO as a legal entity. (Participant 1)

Participant 3 shared from the perspective of HSNPOs and HSNPO board members not being within the proximity of urban and underserved communities. Her response to the question was:

The board that I'm on currently, you specifically have to be in that community. In order to be an employee or be a board member, you have to be a parent or caregiver of a child with special needs, living or working in the county that you are servicing. Due to our proximity to the community we see the impact of our work and the influence within the community we serve opposed to another organization where they do not provide intimate relationships within the community they are serving. Other organizations board members do not have to live in the state or have to be in the demographic they are servicing. There are a

lot of nonprofit organization board members servicing urban or underdeveloped communities, and they have never lived in an urban or underdeveloped community. (Participant 3)

Barriers to social impact investment and funding is challenging for many HSNPOs. This is prevalent for faith-based organisations associated with a religious entity or not associated with denominational entities. Participant 4, shared her perspective as Chair of the board of a faith-based HSNPO:

We have been standing throughout these 15 years and many organizations, to compare, don't last, don't continue or they struggle because they can't always get funding. We are not out there proselytizing, which is one of the big things funders do not want to fund. If you are out there, you know, trying to win souls and all that, there's a place for that. As a nonprofit you are supposed to be salt and light in the world. I understand why many who fund do not or are not interested to fund any type of faith-based organization because they cannot guarantee what you're doing, how those funds are used, or whatever the case might be. Some secular organizations get funding without capacity because they have platform funders. When you talk about the ethical piece, is there integrity when you can't meet capacity? You know, are you reporting with integrity or are you finding a way to spend those funds for the reason that you said you got them? Funders really need to look at what organizations are doing for the community and if they care about that, fund it. It should not matter who's doing it, but are they doing what you want to fund. (Participant 4)

Participant 8, responded with her perspective relevant to challenges HSNPO board members are faced to contend with before, during, and after the COVID era in which she shared:

We have some boards who really don't understand the mechanisms by which social service organizations operate which can make it difficult in terms of developing governance, understanding the need for unrestricted funds, or the importance of fundraising to support things not funded through government and foundation funding. After three years of COVID, there is not a state that isn't impacted by this workforce, whether it's case managers, nurses, field work staff, or community health workers. Then you have things like racism, xenophobia, and all of those other things that impact human service organizations ability to function on top of not receiving adequate funding for the work that needs to get done. It's almost set up that nonprofit boards are designed to fail more than they are designed to really be supportive of moving an agency forward. (Participant 8)

The participants shared in-depth perspectives and insight of the challenges impacting not only HSNPO board members, but what they have noticed happening with other nonprofit sector organizations and board members.

Interview Question 5 (Fu): Can You Tell Me More About What Makes You Have Different Views From Other HSNPO Board Members? All eight participants responded to this interview question which generated 38 codes, 24 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and

Sustainability; Governance, Ethics, and Leadership; Mission Drivers; and Social Impact Programming.

As a human services sector practitioner, leader and social sector scholar, Participant 1 shared her perspective of what makes her different from other HSNPO board members:

HSNPO board members see things from various vantage points of the human services sector and its body of work. HSNPO board members of community-based HSNPOs are the ambassadors for the community in which they serve because they are in proximity to the work. Being within the proximity of the work helps HSNPO board members to understand challenges and opportunities. A larger board may not necessarily be in proximity, but are looking for talents to make them whole as an organization. They are looking for someone who has lots of experiential learning and perhaps the business acumen that may not be necessary in a community-based organization. Folks offering their talents without HSNPO board experience creates a disconnect in their purpose as a board member. (Participant 1)

Participant 2 response to the question concerned HSNPO board members who self-proclaim to be subject matter experts, professionals, or have the leadership acumen qualifying them to hold a seat on the HSNPO board. In responding to the question, he shared:

The greatest leaders are the leaders that are not afraid to give people the opportunity and the support so they can grow and to listen. The expression where

20% of the people in your organization will probably do 80% of the work. You have people who are part of that 20% and they're doing that work. Sometimes you have situations where individuals think because they did more than their counterparts, by right, they could make decisions and what they say should matter more than being addressed as a collective group. I have an extremely hard time when, let's face it, people put themselves on a pedestal because it makes them feel good or step on people to make themselves feel bigger. My feeling is that if you have experience in a specific environment and profess to being successful in that environment. There are philosophical ways to go about achieving your goals and your objectives. (Participant 2)

Participant 4 shared view is different from other HSNPO board members of a faith-based organization with board members who are driven by their religious beliefs. She responded to the question with:

Our members are people of faith. They are getting something they need by servicing the organization. We do pray together, encourage one another, and our business meetings are a little longer because we do a little more than just our business. We encourage each other to build each other up, which is an important part of who we all are, it is our culture. (Participant 4)

Participant 5 responded from the perspective of knowing who she is in serving others. Her response to the question was:

My view is different because all my life experiences are different from any other human being. I am not saying that it is different or there is nobody else who

thinks like me, in terms of what we ought to be doing. Whatever I think is unique to me depends on (1) how I have experienced life, and (2) how I understand my Christian responsibility. The way my responsibility needs to be carried out may be different from the way somebody else sees it. There are people who think we need to service folks who need help ought to be required to do something for it. Well, my view is not that. I believe anybody you serve, you ought to serve and leave that person with some dignity. There are folks who do not care about that. They believe a person in need ought to be glad I am giving you something and you ought to be willing to do whatever I require you to do in order to get it. I do not happen to see it that way. (Participant 5)

Participant 6 mentioned the value of her time and personal knowing when individuals can or cannot be an effective in serving an HSNPO in which she shared:

My time is valuable, If I am involved in something and I see that it's really not doing anything except talking, I am out. Sometimes I have to talk myself out of trying to be so helpful. You cannot be a fixer. Everything is not your issue to fix. You help when you can, but know also when to back away. (Participant 6)

Interview Question 6 (FU): What Makes You Have Similar Views With Other HSNPO Board Members? Three of the eight participants responded to this interview question which generated 14 codes, 12 categories, and one theme. The themes generated from data, Table 1, was Governance, Ethics, and Leadership. This follow-up question was not asked of all participants due to their previous responses or their response not relevant to the question (i.e., they shared a detailed story with lots of

confidential information). This interview question captured the viewpoint of participants relative to similarities to other HSNPO board members.

Participant 2, shared, “I will say that a lot of us came from modest beginnings and are like-minded. I recognize as volunteer board members, their spirit, giveback, and time is valuable.” Participant 2 shared how she perceive similarities with other HSNPO board members:

Dealing with human worth does not necessarily have anything to do with religion.

There are a lot of people who don't claim any religious affiliation, who care about other human beings, who care whether or not those human beings have enough to eat, and whether or not you know they have some place to sleep. (Participant 5)

Participant 8 stipulated, “You have to think through some hard conversations. It takes a lot to be a successful board member. Just because you did a couple of days of training does not make you a better board member.”

Interview Question 7 (FU): How Do Other HSNPO Board Members Influence Your Governing Role? Six of the eight participants responded to this interview question which generated 22 codes, 12 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming. This interview question captured the influences of other HSNPO board members of participants in the HSNPO board member role.

Participant 1 responded to this question as an influencer, not as one who is influenced. She shared from the perspective as a scholar and practitioner in nonprofit

management and leadership, a nonprofit entrepreneur, and a tenured HSNPO board member on more than one board. Participant 1 response informed:

I think it's really about the knowledge of governance and what does it mean. Governance mean something different to every person. We understand governance is the ability to ensure those who are responsible for leading the organization lead around its charitable purpose, charter, and bylaws. In addition to being a fiduciary, it is really the board's responsibility to ensure the resources of the public are used in the most effective, efficient, and with legal authority around governance. Individuals sit at the board table because they want to ensure the organization is doing what it is purposed to do. So people may not necessarily understand they may be bringing their hearts and not necessarily their heads. Even community-based organizations, individuals should know what governance means once they take on an HSNPO board member role. (Participant 1)

Participant 4, founder and chair of a faith-based HSNPO talked about the need to elevate the organization from just having faith inspired board members to a professional board to instill ethical governance systems. She shared:

The board members are engaged and empowered to bring to the table ideas of how we can change. We need not just cheerleaders and people who are willing to do the work, but increasing the expertise in the different areas where we have deficits to build to be more efficient with our leadership of our organization. We have planned, this weekend, a one day intensive where we will literally work to put financial policies into place because we've never had them. So it mean deep

diving into policies for fundraising and who will handle those policies. A lot of these policies are not in our initial bylaws and that whole scope. (Participant 4)

Participant 7 stated, “Not recently, but they definitely can in the future.” Whereas Participant 5, as the board Chair, shared how she is influenced:

What defines the way I lead the board is my understanding of what should be done and my understanding of the way it ought to be done. I mix that with the reality of the people I'm working with and come up with a way to approach it. I look at how they function when the vote goes down. (Participant 5)

Participant 8, responded with:

I'm a firm believer if you don't have the expertise, you have to surround yourself with the people that do and who align with the mission and vision. There are times other board members, because of who they are, their expertise, their lived experience may move me to make a more informed decision based on sharing their knowledge than I would have made solely by myself. (Participant 8)

Social Networking

Sometimes a common experience, practice, or way of being leads HSNPO board members to be part of certain social networks, For example, there are some people who identify as being part of one or a few social networks because they share common experiences.

Interview Question 8: Are There Social Networks With Which You Participate As A Member? Six of the eight participants responded to this interview question which generated 11 codes, four categories, and two themes. Themes generated

from data, Table 1, were: Governance, Ethics, and Leadership and Social Impact Programming. This interview question captured the social networks in which participants are members.

Participant 1 shared, “I am always part of a membership organization for this is how I strengthen my learning and ensure I am in front of the changing conditions in the human services and nonprofit space.” Participant 3 and Participant 4 are affiliated with social networks relevant to their professional and career roles . Participant 5 meets informally with a group of pastors once a month to “bounce things off of somebody else who cares about whether or not I do well.”

Interview Question 9: Are There Social Networks Specifically For HSNPO Board Members? Four of the eight participants responded to this interview question which generated 14 codes, four categories, and two themes. Themes generated from data, Table 1, were Governance, Ethics, Leadership, and Social Impact Programming. This interview question captured participant’s responses relevant to HSNPO board members social networks.

Participant 1 responded from the perspective of knowing how HSNPO board members have access to social networks, specific within the field of human services, in which she shared:

I think that it's about access based on the geographical location of HSNPOs.

About 20 to 25 years ago, when the nonprofit sector was really exploding, a lot of the universities and other membership organizations put together exclusive tools to help strengthen nonprofit organizations and boards. Are they plentiful?

Probably not as much as they need to be although many of the universities offer paid certificate programs or courses on board governance. Where I live it's university rich. So I could go to any of the 14 or so universities just within a small radius and they have a focus on nonprofit sector governance and leadership. Community-based organization may not have access to some of the offerings from a university or navigating where nonprofit courses are within particular programs within university schools. How do you navigate where nonprofit sector courses are found within a university's school? They are usually housed within a particular program, either in the public administration program or the business school. But should they be in the social work school? So their housed in particular areas that people may not think about? Like I'm a social worker, why am I going to go over to the B [business] school? Well, that's where that offering is going to be. (Participant 1)

Participant 2 board members social networks are not exclusive to the field of human services. Rather, board members of the HSNPO focuses on building alliances, partnerships, and collaborations, rather than becoming a member of another organization. His response of fellow HSNPO board members social networking takes a “different approach based on whether it's a corporate partner, individual donor or sponsor, or entrepreneurial endeavor versus a just being a social organization.” Participant 5 shared other members of the board are “involved in organizations that focus on human services within the community, within the city, and within the state.” Participant 6 responded with, “I am connected to other nonprofit organizations, founders, and executive directors but

not in a formal manner.” Participant 3 spoke about the importance of social networks exclusive for her fellow HSNPO board members:

Each month HSNPO board members meet, from different counties, to share experiences, swap resources, and share trainings; there are conferences where multiple counties HSNPO board members and executive directors get together; and inclusive events other county HSNPOs throw for their directors, board members, and families. Essentially, our organization would not have survived if it weren't for these networks. The work our organization do requires us to network constantly. It is crucial for us to have these types of networks. (Participant 3)

Participant 8 spoke from the perspective of the board, as a collective, having shared social networks with the purpose of driving the mission of a national HSNPO. She shared, “We take a whole society approach, meaning our partners stem from associations, boots on the grounds, local organizations, to having worked with, in particular, some of the past leadership out of the White House.”

Interview Question 10: Do Other HSNPO Board Members Form A

Community Inclusive Of HSNPO Board Members? Two of the eight participants responded to this interview question which generated four codes, 12 categories, and one theme. The theme generated from data, Table 1, was Social Impact Programming. This interview question captured inclusiveness of HSNPO board members forming a community in efforts to strengthen the human services community.

Participant 1 response hinted at the prevalent absence of unity among HSNPO board members. She shared:

Not necessarily, but it should. I don't know why. They just do not exist in many spaces. It's like you must make it happen. There is opportunity with community-based organizations or neighborhood-based organizations. They are the ones that are plentiful, operating in isolation, and are also the ones that are vulnerable.

There's not enough of that inclusivity in building capacity within those organizations, particularly in building financial infrastructure. (Participant 1)

Participant 8 shared her perspective:

We have a model and a whole schematic consisting of a very strategic thought process. It is a continuum of community care, and it plots things out like who are the money people, who are the academic folks, and who are the elected officials aligned with the work. We have a whole schematic and that's how we pick-n-pull based on what we're working on. (Participant 8)

Interview Question 11 (FU): What Makes You Identify With This/These Social Network(S)? Two of the eight participants responded to this interview question which generated two codes, one category, and one theme. The theme generated from data, Table 1, was Social Impact Programming. This interview question sought how HSNPO board members identified with the social networks in which they engage. This question was not posed to all participants as a result of their responses to previous questions in which this questions was irrelevant.

Participant 1 explained her identification with social networks serves the purpose “to meet with other diverse mix of board members to partner in some transactional

business process, not just with HSNPOs.” Participant 8 stated, “the issue or a particular topic determines what set of partners we engage.”

HSNPO Governance and Ethics Institutional Influences

The overarching themes for this interview question solicited participants to mention actual institutional spheres of influence framing and shaping participants governance and ethical logics, as HSNPO board members, versus fitting into a theme. All eight participants responded to this interview question by either naming, referencing, or mentioning institutions directly influencing their roles to govern an HSNPO ethically. Derived from scholarly literature, a deductive approach was taken from institutional, complexity, institutional and institutional logics theoretical frameworks. The deductive theoretical concepts contextualization approach synthesized understanding how HSNPO board members process making sense of institutional logics.

Interview Question 12: What Institutions Influence Human Service

Nonprofit Organization (HSNPO) Board Members To Govern HSNPOs Ethically?

All eight participants responded to this interview question which generated 29 codes, 12 categories, 15 subcategories, and four themes. Institutions influencing HSNPO board members, generated from data were religion; family; federal agencies (e.g., Center for Disease Control and Prevention (CDC), National Health Institute (NIH), IRS); U.S. Social Sector entities (e.g., human services, nonprofit organizations, associations); education (e.g., universities, community colleges); capital markets; funders (e.g., social impact investors, philanthropy, donors), bureaucratic state (e.g., penal/criminal justice, multiple states); international nonprofits (e.g., United Nations, foreign-based nonprofits);

politics; government (i.e., city council); people, households, and whole communities; and, collaborations, partnerships, and alliances.

Consideration for people who live in the communities to be asked, heard, and given a voice to as to how they want to be humanly serviced is important for Participant 8 national board. Participant 8 informed of their HSNPO value to the multiple and diverse communities they serve:

We listen to the community all the time and we don't move without them. That is why we are here. Everything we do is centered around community. Instead of creating programs and pushing them out to the people, we wait, allowing the community to have input as to how they want their community serviced. We are a stickler about the constituents in the community telling us what they want.

(Participant 8)

Prior to being an HSNPO board member is the personal biography of the individual. Personal biography consists of faith or religious influences, family and upbringing, culture, community, beliefs, values, mores, and other institutional influences (e.g., education, political ideology, profession) shaping a person. Participant 1 shared:

In my work, my lived experience as someone who grew up a certain way, influenced my way of developing the organization, my faith centers the organization, and what is happening in the community also informs the organization. So I do believe that people are influenced by what's around them and who's around them. (Participant 1)

Personal biographies are subject to evolve as an individual enters into the realm of being an HSNPO board member or maintaining their position on an HSNPO board by adhering to government institutional rules to maintain organizational legitimacy.

Participant 4, a board Chair with a faith-based organization and facilitator of community outreach, is aware of the influence of institutions by sharing:

If political institutions change laws or change their perspectives, then those governing nonprofits have to make decisions as to how are going to adjust so that we can still stay true to our mission and still stay true to what we are supposed to do. (Participant 4)

Participant 3 described her experience with the bureaucratic state:

Even when we had to do board reform, the state was specific as to what they wanted to see in order to maintain the relationship and funding. For the organization, the state have the power because we have the contracts with them. The state could come in and dismantle what we have if they're not satisfied with us meeting the needs of the contract. They can, you know end it. (Participant 3)

Participant 8, a tenured board member of a multistate HSNPO, expanded on institutional influences from the domestic macro-, meso -, and micro-levels of government. She responded:

From the federal level, organizations like CDC, NIH and other federal entities would be more from a policy perspective and funding perspective. The states really has a lot to do with how funding rolls into local communities, how that money is then used through those departments of health or given to community-

based organizations, and what that impact is because the network is a national organization. Local government influences could be everything from policies and procedures, to funding, to the lack of engagement of a particular sector of community members, to community-based organizations, associations, and then our national partners. (Participant 8)

Participant 2, a board Chair, of an HSNPO supporting high school students and awards postsecondary education scholarships, discussed the perspective of institutional influences through collaborations, partnerships, and alliances.

To work with other organizations or other nonprofit organizations they must have proper procedures to develop and establish partnerships with our organization. Our organization has built a couple of programs and in building those programs we engaged our corporate partners with helping us to run and facilitate those programs. I would consider these as significant efforts that are a little out of the box. (Participant 2)

Interview Question 13 (FU): How Did Those Experiences Influence HSNPO Board Members? Five of the eight participants responded to this interview question which generated 10 codes, nine categories, and three themes. Themes generated from data, Table 1, were: Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming. This interview question captured how HSNPO board members experienced and perceived influences with institutions. This question was a follow-up question posed to the participants contingent upon their responses to previous questions.

Participant 1 provided her observation of the institution of politics entering and prevailing presence influencing HSNPO board members, in which she shared:

People come onto a nonprofit board with their own agenda, political affiliations, and want to contribute to do something specific. Nonprofits must operate as a bipartisan entity with bipartisan processes. As HSNPO boards, we must be very clear, we hear board members opinions, but their opinions are not the final determinant of decision-making. (Participant 1)

Participant 8 responded to the question by providing insight of board member stewardship and the need to have active ethical governance systems to negate self-interest agendas for the sake of the HSNPO. She shared:

Those have been unpleasant times. Our responsibility to the most vulnerable requires us to be above board, if that makes sense. But at the end of the day, the hardest parts of our conversations is around money; who should be able to have access; how to do stipends; how to bring on fellows; who makes the recommendations and from which state; and what's the connection to that person. We have found bringing somebody from the outside to help guide us through that process has been the most successful for us. (Participant 8)

Participant 3, whose HSNPO is heavily framed by the institution of the bureaucratic state, disclosed “with our board, most of our decisions we are making, we ask ourselves will this satisfy the state?” Participant 5, who is influenced by the institution of religion shared, “during this time in the life of my denomination, I trust

them to lead the rest of us in the right direction, for the right reasons and I do not second guess them.”

Interview Question 14 (FU): How Did Those Experiences Influence HSNPO Governance And Ethical Systems? Four of the eight participants responded to this interview question which generated 13 codes, 13 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and Leadership; Regulatory and Compliance; and Social Impact Programming. This interview question captured how participants perceived institutions influences HSNPO governance and ethics.

In efforts to drive HSNPO missions, serve people within their communities, and have a vision to have maximum social impact is dependent upon HSNPO boards to have ethical governance systems in place. Participant 3, a board member of a community-based HSNPO which is a member of a consortium of multiple county community-based HSNPOs, discussed dependency upon the bureaucratic state regulatory and compliance requirements to state funding.

A lot of times the state has a specific timetable on certain things and want this done or to endure the consequences. We must meet state timelines, maintain a good and transparent relationship, and report to the state monthly. We now revisit state and organizational policies monthly. (Participant 1)

Participant 8 national network HSNPO governs across multiple states in which their governance and ethics systems as influenced by multiple institutions. She shared:

Our Chair is very deliberate about being transparent. We do not move, take information, or do things unless we give it back to the community or it is a one-time deal. We are reporting to our members on a monthly basis particularly of things coming up that is new or us or different. We have a consultancy agreement with an Ethicist, and they tend to be attorney's because they are deciphering legal processes. Their job is to look at whether or not the ethical implications of particular aspects. Academic institutions will have them, and some foundations will have them. They sort of run through your policies, your procedures, your thought process to make sure there is alignment.. We have taken to those kinds of outside folks to really help us through and making sure that we're not emotionally responding to things. These are things we're approaching in a way; we are clear and very intentional. (Participant 8)

Outside the scope of this study, Participant 5, discussed how institutions influences the governance and ethics of serving the community from a faith-based NPO perspective in which she shared:

One of the things government holds over our head as nonprofits is the restriction on certain kinds of activity. When you are dealing with entities that place restrictions on your nonprofit, you just have to figure out how you can be helpful without causing a problem for yourself or the organization. There are certain laws you have to be aware of even in the process of helping people with things simple

as distributing food. We have to make sure our insurance is paid, things are in order, and comply with the requirements to avoid putting ourselves in a position not to be able to render services. (Participant 5)

Interview Question 15 (FU): Is There Anything Else You Would Like To Share About Your, Or Other HSNPO Board Members, Experiences Relevant To HSNPO Governance And Ethics?

Four of the eight participants responded to this interview question which generated 10 codes, six categories, and one theme. The theme generated from data, Table 1, was Governance, Ethics, and Leadership. This interview question allowed participants to deepen their narratives and further contribute to the interview relevant to their HSNPO board member experiences.

Participant 1 contributed by discussing “offboarding” an HSNPO board member in which she provided some insight:

If organizations find themselves with a person that is not aligned with their ethics, there has to be a way to offboard that person from the organization. I don't know if organizational boards do that very well. Sometimes people are kept on boards because they don't have the fortitude or the appropriate protocols in place to dismiss people. Offboarding is really an area people must interrogate when someone who might be teetering on the ethics of an organization or has infringed upon an ethical issue. What does ethics mean in this space as people are becoming more tolerant of misbehavior and bad behavior? How does that show up on the board? How is that tolerated? So we have to interrogate this topic a bit more.

(Participant 1)

Participant 5 contributed to the question in which she shared:

Part of my issue, in general, is that there are too many people running nonprofit organizations who benefit from not having to pay taxes and influencing things that they should not be allowed to influence. There are people running nonprofits benefiting from having tax-exempt status and then doing things they should not be doing because of their status. (Participant 5)

Participant 6 mentioned how “folks trying to do a lot, but it is difficult to work with sensitive and vulnerable populations. There are people who want to help, but you know it is a lack of funding and difficulty in finding places for them.” Participant 8 shared how the board she sits on conducts annual reviews of governance and ethics where “there is a whole review with everyone and everything when we make a decision to bring on a new project. This is to make sure that everyone is in alignment, and we are not missing anything.”

Human Services Nonprofit Organizations Governance and Ethics

Interview questions 16 – 21 questions solicited participant perceptions of HSNPO board members knowing HSNPO governance, and ethical codes of conduct and behavior of an HSNPO.

Interview Question 16: What Are The Experiences Of HSNPO Board Members Deliberating Governance For HSNPOs? Six of the eight participants responded to this interview question which generated 20 codes, eight categories, and one theme. The theme generated from data, Table 1, was Governance, Ethics, and Leadership.

This interview question captured participants and their fellow board members deliberation experiences around HSNPO governance.

Participant 1 emphasized the importance of initial grooming of new HSNPO board members and continuous improvement by current HSNPO board members in efforts to respectfully deliberate governance. She shared:

Although the responsibility of onboarding a new person onto the HSNPO board may be in writing, individuals will lead from their own experiential learning or understanding of governance. Development of HSNPO board members is necessary to become knowledgeable in HSNPO governance structures.

Community-based HSNPO board members are not as sophisticated at examining, on an annual basis, their governance structures. HSNPO board members must have stronger governance backgrounds. (Participant 1)

Participant 2 shared her deliberating governance experiences:

People have specific personal missions at times creating confrontational and tense meetings. Discontented board members can be explicit with an issue. They will make it known rather than just saying, yay, nay, abstain. It's more like nobody's going to make me vote or you are going to know why I'm abstaining instead of just giving their vote and moving on. Sometimes board members do not reveal their affiliations outside of the organizations that colors their decisions they make on the board. Being a board member requires a level of trust. (Participant 2)

Participant 5 shared:

People do make decisions for selfish reasons and support positions for selfish reasons. These are the first human traits I think gets in the way. If we cannot get past whatever anybody brings to the table for a selfish reason, then it becomes this is the problem and this is the issue. For me, what will serve our purpose better and what will serve the purpose for which we exist is always the bottom line. What is in it for me can influence something down the road or get in the way of me being able to have some influence in a given area. It does not always mean that I have something in my pocket but how will they be able to influence decisions if we make this rule. Sometimes it is not selfish. If we make this rule here, will it interfere with us being able to do something else we need to be able to do for people. (Participant 5)

Participant 6 experiences with her fellow board members are “are never personal when they are having discussion and definitely is not part of how we make decisions.” This sentiment was similar with Participant 7 when she mentioned “one of the values and working with this board is that we are nonjudgmental” when deliberating governance with her fellow board members. Participant 8 HSNPO board shared a different perspective in relative to h governance deliberations. Participant 8 shared, “We brought somebody in from the outside to avoid getting caught up in the minutiae of either getting caught up on issues or not being able to move the agenda, and wanting to make sure that we all have clarity.”

Interview Question 17: What Are The Experiences Of HSNPO Board Members Deliberating Ethical Codes Of Conduct And Behavior For HSNPOs? Four

of the eight participants responded to this interview question which generated 16 codes, 10 categories, and two themes. The themes generated from data, Table 1, were: Governance, Ethics, and Leadership. This interview question captured participants and their fellow board members deliberation experiences around HSNPO ethical codes of conduct and behavior.

Participant 3 response highlighted fundamental attributes of board member stewardship during deliberations of ethics. She shared:

Being a member of an HSNPO board is not for everyone and a level of selflessness. Board members bring conflict of interest by not making known their allegiances outside of the HSNPO disclosing blind spots of individuals. Newer boards with less experience run into challenges and done some questionable things. It is easy for one to say I'm doing this for the best intentions of the people we serve when they have not shared the allegiances they have or the benefits they will gain for making certain decisions once it is made clear their vote and their participation changes. Seasoned boards share all their perspectives, vote, and move on from an issue, topic, or discussion. Open and transparent conversations are important to ensure board positions are not utilized negatively. (Participant 3)

Participant 5 discussed ethical behavior towards people in which HSNPOs are organized to serve, in which she shared:

Establishing ethical codes of conduct is not difficult. Many people would disagree when developing ethical codes of conduct for the nonprofit. In most instances people who are sitting on the board establish rules based on how they understand ethical behavior. When you talk about treating people with respect, everybody has

their understanding of what this word means, and we don't all agree on what this word means. (Participant 5)

Participant 6 shared:

We talk it out. Once the decision is made, we don't try to undermine the decision or do things that are counterproductive of the organization goals. That is to do good to make people lives better. In ministry, you have a whole big book on the code of ethics. (Participant 6)

In telling her deliberating experiences, Participant 8 acknowledged board members ethics do not always align, in which she shared:

We all come from different backgrounds in terms of the way or where we may have been raised or how we were raised. We all come from different states, so we have different sets of regulations. We have had to put people out of the organization and off the board because their ethics haven't aligned with our mission, vision, or our ethical statement. There have been times books have been slammed on tables, folks have jumped up, necks have rolled, and people have hung up phones. We do not take this work lightly and moved past it. (Participant 8)

Interview Question 18: What Are The Sources For HSNPO Adopted

Governance Practices? Four out of the eight participants responded to this interview question. Participants disclosed 14 sources of where either HSNPO board members, independently or collectively, adopt their governance practices for HSNPOs. The sources for adopted HSNPO governance practices are:

- Academia (Community College, master's and doctoral programs)
- Accreditation organizations (e.g., Nonprofit Academic Centers Council (NACC), Center for Nonprofit Advancement, Standards for Institute Excellence)
- Associations (e.g., American Society for Public Administration (ASPA), National Council of Nonprofits, National Association of Nonprofit Organizations and Executives (NANOE), Society for Nonprofits, National Human Services Assembly)
- Bureaucratic State (e.g., statutes, codes, regulatory agencies)
- Religion/Denominational Constitution, Bylaws, and Doctrine (e.g., Catholic, Presbyterian, Baptist)
- Collaborations, Partnerships, and Alliances (e.g., corporations, donors, other nonprofits)
- Generally Accepted Accounting Principles (GAAP)
- Government (e.g., IRS, city council, laws)
- Field of Law
- National Nonprofit Organizations (e.g., American Public Human Services Association (APHSA), National Organization for Human Services, Independent Sector, BoardSource)
- Nonprofit Foundations (e.g., Nonprofit Leadership Alliance, Council on Foundations, Hampton Roads Community Foundation)
- Robert's Rule of Order

- Subject matter experts (e.g., attorneys, accountants, ethicists, consultants)
- Trainings from other community or neighborhood-based nonprofit organization

Interview Question 19: What Are The Sources For HSNPO Board Adopted Ethical Codes Of Conduct Practices? Two of the eight participants responded to this interview question which generated six codes, four categories, and two themes. Themes generated from data, Table 1, were: Governance, Ethics, and Leadership, and Regulatory and Compliance. For participants who did not respond to this question, three responses where sources mentioned in interview question 18, three of the participants HSNPOs do not have an ethical codes of conduct, and two of the participants boards follow domestic macro-level (national) religion/denomination-based constitution and doctrine.

Having ethical codes of conduct and behavior for HSNPO board members is essential for strengthening, enforcing, and supporting ethical governance for an HSNPO. Participant 1 shared:

Ethical code structures are clear in terms of what the IRS and the organizational charters agencies may expect. They are very legalistic. What happens, and what I've seen, is boards create separate documents to talk about how those things should be executed. They are not necessarily infused into the bylaws, so you're not going to see ethical codes. You can say there has to be a code of conduct policy, but it's not, it comes as a separate policy. I think the current infrastructure on the business of nonprofits does not lend itself to the infusion in that document. However, it should be included in the overall organizational policies, which

includes the articles of incorporation, the bylaws, and the ethical codes of conduct that should be a part of a nonprofit board members handbook. So that's the way you can infuse it. But these documents are based on legal structures with a specific body of knowledge and information. (Participant 1)

Participant 2 shared:

We actually have people on our board who are legal professionals. There are two that are legal professionals and one of our corporate sponsors was a legal firm. So they pretty much said if we needed to come back to them or if it were something that sort of fell under their areas of expertise that we could utilize their services, or they would refer us. Then the other thing is we actually have on the board, like I said not only attorneys, but judges. So when you start talking about the code of ethics and all, a lot of what we do, we try to do it based on the laws that are established through the United States government. We always figured we have some of these people that can give us guidance. The worst thing that could happen is you could get sued. So by leveraging those kinds of professionals we try to always insulate, isolate, and position ourselves against legal risks. (Participant 2)

Interview Question 20: How Are HSNPO Ethical Codes Embedded Into

Governance Systems? Two of the eight participants responded to this interview question which generated nine codes, seven categories, and one theme. The theme generated from data, Table 1, was Governance, Ethics, and Leadership. This interview question explored how participant boards embed ethical codes into governance systems.

Participant 2 reflected on his organization not having formal, written ethical codes of conduct during his tenure as board chair in which he shared:

As board chair, one of the things, I could have done better and frequently was implement an ethical code of conduct and behavior for the board. The way we were doing it was successful. You get sort of caught up into your own successes and be like, OK, it's working for us. Fine, we'll keep it going until you have situation, which you don't really think about. Ethical codes of conduct and behavior were not installed before my term ended as Chair. As my term ended as Chair, I informed new executive board members the need for bylaws, as well. Although I didn't get either implemented in time, I left it in the hands of people fully capable of getting ethical governance implemented. (Participant 2)

Participant 3 shared:

We put it into writing and have board notes. God forbid, you know, the four people who were in that room were the people who made that decision, for whatever reason, are not there to explain how that came about. The way we track our activities around a purpose, the activity, who is responsible, and the rationale for the work.

Interview Question 21: How Do HSNPO Board Members Perceive Their Contribution To Ethically Govern An HSNPO? Five of the eight participants responded to this interview question which generated 14 codes, seven categories, and one theme. The theme generated from data, Table 1, was Governance, Ethics, and Leadership.

This interview question captured how participants perceived their contribution to ethically govern as an HSNPO board member.

Participant 1 professed her contribution by “holding other board members accountable, doing what I am supposed to do as a HSNPO board member. and execute that role with a level of excellence.” Participant 2 said his contribution is by “incorporating best practices from multiple sources.” Participant 3 “personally, by constantly questioning, checking with others, and checking my biases and blind spots to keep me in line.” Participant 7 shared, “ I do things within the law, so things do not come back and bite.” Participant 7 shared her contribution towards governing ethically:

I am scared and stay scared. I bring my ethics to the table and take the role of being a board member seriously. Unfortunately, through the years I have not had such good experiences in some organizations where CFO's have stolen money, or you know the ethics of the board hasn't aligned with the necessary work. I have helped to ensure the work we do is transparent, culturally competent, ethical in design, it's human centered and respectful of the constituents that we say we represent. (Participant 8)

Interview Question 22: Before We Conclude This Interview, Is There Something About Your HSNPO Board Member Experiences You Think Influences How You Engage In HSNPO Governance And Ethics That We Have Not Yet Had A Chance To Discuss? Six of the eight participants responded to this interview question which generated 21 codes, 16 categories, and four themes. Themes generated from data, Table 1, were: Financial Oversight and Sustainability; Governance, Ethics, and

Leadership; Regulatory and Compliance; and Social Impact Programming. This interview question invited additional contribution to the study not asked by the researcher.

Participant 1 shared:

There is an absence of Continuous Quality Improvement (CQI) and Continuous Quality Review (CQR) of HSNPO governance and ethics. CQI is a part of, or should be a part of, a board governance process with metrics on how we are doing, how do we measure, and how do we know that we're doing well. What are the metrics? That is absent in this space. I don't think we necessarily have those CQR conversations, leaving some things to become more routine. Get out of the rootless way in which HSNPO board members are doing things. Have natural embedded CQI and CQR as a part of HSNPO governance and ethical systemic processes and as a part of board governance. After every meeting, be intentional to ask board members how we did with our CQI. (Participant 1)

Participant 2 contributed to the interview related to what his fellow board member are currently doing. He shared, “We are starting to look at ways to elevate the organization’s long-term sustainability; capture and retain relationships with individuals of all financial grades and within our corporate partners enterprises, and an interest in building an endowment. Pertaining to ageism within the HSNPO board membership space, Participant 3 shared:

There is a need to engage younger individuals. Board members tend to be older, and I do not see much initiative with getting younger members. The more you engage younger people under 30, the more perspective, innovation, and creativity.

Varied experiences is important, depending on who the HSNPO is benefitting.

(Participant 3)

In reference to individuals rationale to become HSNPO board members,

Participant 5 perspective was:

Most boards try to do what they say they are going to do. There is the reality of the human element that sometimes, we are selfish human beings. I want to be on the board so I can have power, increase my sphere of influence in the community, or use my position as a steppingstone to somewhere else. None of these negate the legitimacy and the value of the board as a collective. Once they come together they are driven by the organization's mission with altruism. (Participant 5)

Participant 7 highlighted the importance of funding and infrastructure by contributing, "African American nonprofit organizations have been trying to figure out how to get us to the next level because we do not get the support." Participant 8 shared:

I would say that as a board member you have a responsibility to stay current with regulations, making sure that you are part of the mechanisms to help the organization move forward, and not part of the mechanisms that drag an organization back. Unfortunately, I was the one who caught a CFO, not in one organization but in two organizations stealing. The last CFO, it took me a year to catch him and then a year in court to prosecute the whole issue. I never want to have to do that again. I got to be honest with you, with these current organizations, I have made sure there is scrupulous detail in terms of oversight, protocols are in place for checks and balances, and are reviewed annually. We

have taken to having those kinds of outside folks really help us through making sure that we're not emotionally responding to things. (Participant 8)

Summary

In conversing with eight active participants representative of HSNPO board members, they openly shared what they have experienced within the unscripted paradigm of HSNPO governance and ethics. Concepts framing institutional theory, complexity theory, and institutional complexity theory are prominent within HSNPO governance and ethics systems, each exchanging ambiguous logics. As HSNPO board members try to make sense of old institutional logics, adopting new, compounded, or more complex logics becomes necessary, causing further disruption in their knowledge of how to govern an HSNPO ethically.

Adopted HSNPO governance and ethics, if present, is a grab from whatever institutional resources are feasible or from whoever is willing to assist HSNPO board members in implementing good ethical governance practices. There are HSNPOs having 501(c)(3) tax-exempt status for more than ten years without historic or formal documents in place. Evident in conversations with participants, many HSNPO board members operate within boards without knowing governance, ethical code of conduct and behavior, bylaws, articles of incorporation or chartering documents, conflict of interest policy, disciplinary policy for misconduct, or parliamentary procedures. In conversations with participants, HSNPO board members perform as legal catalysts without formal onboarding, organizational orientation, or board member handbook.

The noncompulsory (self-volunteering), self-governing, and self-organization logics are dominant within the U.S. social sector and nonprofit sector; therefore, the human services sector. Education, knowledge, and experience have yet to prevail to formalize the rules to govern people to be ethical in their conduct to serve people, communities, or an HSNPO with positive social impact. Identified from the conversations with participants is their search to govern an HSNPO ethically and altruistically serve the mission of an HSNPO supports the need for a uniform foundational governance and ethical practices to do both. Chapter 5 discusses the findings, conclusions, and recommendations.

Chapter 5: Discussion, Conclusions, and Recommendations

This generic qualitative inquiry study exploratory nature utilized dialectical constructivism to investigate and gain new knowledge as experienced by HSNPO board members. Data captured through interviews allowed for the development of a: (a) conceptual framework (deductive) synthesizing three theoretical and one metatheoretical frameworks with the thematic concepts and (b) a thematic conceptual framework (inductive) explaining the phenomena between the conceptual framework and the research questions. Researchers and scholarly literature missed this alliance to investigate HSNPO board members, HSNPO governance and ethics, and institutional influences perspective. This study's key finding confirmed: (a) institutional logics have direct and indirect influences of HSNPO board members sensemaking to adopt or not adopt good ethical governance shadowing institutional complexity and (b) HSNPO board members performs within the shadows of institutional complexity at the direction of multi-leveled institutions producing complexity for them to self-organize HSNPO governance and ethics. The findings further demonstrated the importance of having a national good ethical governance policy to ground the U.S. social sector self-governance logic.

Chapter 5 began with a reiteration of the purpose and nature of the study and a summary of key findings. Second, the interpretation of the findings to research questions in comparison to peer-reviewed literature mentioned in Chapter 2. Third, a discussion describing the limitations to the trustworthiness of the study. Fourth, recommendations

for further research. Fifth, implications relevant to positive social change. Last, the chapter concludes and finalizes this study with an imparting message for the reader.

Interpretation of Findings

In summarizing the results to answer the central research question, supportive were the researcher's documented journal notes and memos taken from data collected and analyzed from participants' interview questions to compare to the literature reviewed for this study. Journal notes, memos, and summaries from each interview question were assigned to one of the four research subquestions. The summation of the four research subquestions provided findings to answer the central research question. This section presents the summarized findings of the central research question followed by, in order, the findings of the four research subquestions. As a novel researcher, taking this approach contextualized participant's experienced perspectives, cultural settings, and cognitive recall to details to inform broader audiences that there are multiple realities (Brower et al., 2019) to govern an HSNPO ethically. The following findings are within the scope of this study's context, participant's data, and methodological processes to capture the data.

Interpretation of Findings Relevant to Research Questions

Central Research Question

The central research question asked participants what are the experiences of HSNPO board members influencing their sensemaking to adopt or not adopt ethical governance. The central research question solicited HSNPO board members' (participants) worldview perspectives, perceptions, experiences, and frames of reference influencing their sensemaking to adopt or not adopt good ethical governance practices.

Eight critical influential factors impede HSNPO board members' sensemaking for adopting or not adopting good ethical governance practices. The eight influential factors identified were:

1. Knowledge level of influencing institutions and accompanying institutional logics.
2. Sensemaking is dependent upon multiple resources (the transference and exchange of institutional logics from others, not education).
3. Aware change is needed.
4. Actions taken by self and others in their role to ethically govern.
5. Other ways of thinking or performing roles toward ethical governance.
6. Knowing their role as social catalysts (transferors and exchange agents of institutional logics).
7. Knowing the role as legal catalyst (authority to transact, govern, and perform duties on behalf of the HSNPO).
8. Unknowing of the Independent Sector's *Principles for Good Governance and Ethical Practice for Charities and Foundations* (Independent Sector, 2015; Panel on the Nonprofit Sector & Independent Sector, 2007).

Findings revealed that the self-governing logic, self-organizing logic, and semi-regulatory environment allow HSNPO board members to support adopting governance and ethics practices according to the terms they dictate. Human services nonprofit organization board members contend, seek, and construct representations of HSNPO ethical governance in search of stability and sensemaking (Berger & Luckmann, 1966).

Under the self-organization logic (global – and domestic macro-level logic), the current state of HSNPO governance and ethics (complexity theory logic) leans toward nonhomogeneity (nonuniformity) as a discipline, its contribution to organizational efficiency, or the field of human services (DiMaggio & Powell, 1983). The future state of HSNPO board members requires a regulatory entity or body to provide a clear pathway for them to navigate institutional complexity and institutional isomorphic change (DiMaggio & Powell, 1983; Yoon, 2021). As the legal catalysts for HSNPOs, participants implicated HSNPO board members are aware that change is needed to elevate HSNPO governance and ethics to a level of proficiency.

Research Subquestions

To capture the findings for the research subquestions, the researcher’s journal notes and memos were contextualized by both the thematic conceptual framework, Table 2, and theoretical conceptual frameworks (e.g. “see Appendix J”). This section discusses the findings for the research subquestions.

Research Subquestion 1. How do HSNPO board members perceive the logics (rationale) of institutions (e.g., government, politics, economy, bureaucratic state) influencing HSNPO governance and ethics?

Participant responses to this question informed HSNPO board members need more awareness of institutions and their accompanying logics (reasoning) influencing their actions, behavior, or performance to govern an HSNPO ethically. According to participants, the primary institutions having the most potent influences were the semi-regulatory agency of the IRS and American bureaucratic states.

Participants discussed their activities with the IRS (domestic macro-level), such as the application submission processes performed to gain determination as a 501(c)(3), protocols to maintain ongoing compliance, and required annual reporting and filings. Acknowledged was the importance of HSNPO board members performing their duties to file timely reports to regulatory government (e.g., federal, state, and local) agencies. The purpose of having accountable and transparent relationships with regulatory agencies is important for the HSNPO and servicing communities.

From the inception of an HSNPO and throughout HSNPO boards maintaining compliance through required reporting and filings, an HSNPO's written governance or ethics practices are not a required disclosure to the IRS. As stipulated by Hopkins (2018), nothing in statutory law or any accompanying regulation or IRS precedential statement provides the slightest hint of IRS jurisdiction or authority to regulate nonprofit governance (p. 9) or ethical practices. For people governing HSNPOs, this presents a window of opportunity for those governing HSNPOs to do so unethically, self-govern without knowledge, and hinder sustainable capacity building.

The bureaucratic states (domestic macro-level) directly impact HSNPO board members and boards in several ways. Individual bureaucratic states and their territories influence HSNPO board members in organizing and operating. Institutional complexity is present for HSNPO board members and the HSNPO with their logic embedded within corporation laws and codes informing of required criteria to meet the significant tax exemptions. The bureaucratic state acknowledges the strength of HSNPOs as catalysts to

deliver publicly funded services (Pettijohn & Boris, 2018) to solve the humanitarian problems of its citizenry.

Most states statutory regimes governing HSNPOs address formation, obscure hints of governance, purposes, operations, and dissolution of the entities (Hopkins & Gross, 2016). Persons interested in becoming an HSNPO board member and those currently serving on HSNPO boards are challenged with knowing the institutional logics of the IRS and the bureaucratic states, including complex systems from other institutions, to eradicate human problems proficiently. Professionals, practitioners, HSNPO board members, and researchers agree that neither the bureaucratic states nor the IRS have the capacity to analyze and manage (Lee, 2016) the current state of HSNPO governance or ethical practices.

Research Subquestion 2. How do HSNPO board members perceive their efforts with respect to addressing gaps in HSNPO governance and ethics?

To capture the phenomena surrounding HSNPO perceived efforts to address gaps in HSNPO governance and ethics, findings from interview questions contextualized HSNPO board members experiences, influences, interactions, and perspectives within the human services field. Thematic concepts, see Table 2, were social impact programming, and governance, ethics, and leadership. Subthemes specific to the context of participant's responses were board member stewardship; collaborations, alliances, and partnerships, sources for adopted governance and ethical practices, and ethical codes of conduct and behavior.

Board member stewardship is a crucial attribute of a person serving in the role of a board director purposeful with ensuring the HSNPO is adhering to the mission for which it was legally established. Understanding of governance and ethics varies from person to person, organization to organization, and sector to sector. Being an HSNPO board member is a leadership role upheld with trust to do what is right by the HSNPO. Trust is an individual attribute, the essence of holding an HSNPO board membership together, and necessary for intra- or extra-organizational relationships (Getha-Taylor et al., 2019, p. 53). Trust is earned, requiring time, patience, and a cooperative (controlled) attitude (create and maintain the appropriate climate for trust) (Linden, 2010, p. 91). Interpersonal communication encompasses how the content is exchanged among board members and the quality of messages in shaping relationships (Dainton & Zelle, 2018, p. 77).

Being an HSNPO board member requires more than cheerleading for the cause, bringing the heart to the table, or filling in board voids. Essential to HSNPO boards are people capable of sharing knowledge to drive the HSNPO through ethical governance adaptive to institutional forces to create legitimate norms (Bryson, 2010). They are collaborative people willing to do the necessary work by sharing their expertise. HSNPO board members serve to optimize performance through various facets of complex systems to optimize governing and managing an HSNPO (Bruni-Bossio et al., 2016). People who join HSNPO boards often need to be made aware their stewardship role is responsible to the HSNPO, not themselves or the board. As legal catalysts, HSNPO board members governing responsibilities engage procedural, political, administrative, managerial, and

financial obligations seeking viability to conjoin with other sectors. Participants conveyed the importance of HSNPO board members being intentional with governance and ethical policies aligning with policies and procedures.

HSNPO board members experience the infiltration of people with personal agendas, personal motives, personal opinions, conflicts of interest, and partisan politics, diminishing trust among other HSNPO board members. Common characteristics of the best HSNPO board members are self-awareness, self-regulation, motivation, empathy, and social skills (Hess & Bacigalupo, 2013) in governing an HSNPO. Applicable to the attributes of HSNPO board member stewardship is knowing fairness is not an answer to conflict, and seeking it can weaken an HSNPO board member's position during deliberations (Linden, 2010) pertinent to governance or ethical issues.

Research and scholarly literature are abundant on diverse topics related to nonprofit board member stewardship. In a post-COVID/Pandemic era, with new complex institutional logics and the shifting of institutions, there is a need to have a broad, uniform definition of governance and ethics as a blueprint for HSNPO board members

Collaborations, alliances, and partnerships are connections of social networks. Social networks are pathways for HSNPO board members embedded with interconnected properties, bringing architectural ties around the HSNPO, building social capital, exchanging knowledge and information, pursuing opportunities, and obtaining nonoverlapping resources (Adams et al., 2014; Christakis, 2010; Burt, 2000). The value of participating in social networks presents HSNPO board members with the opportunity to exchange ideas, best practices, and commonalities of governance and ethics among

fellow HSNPO board members. As a strategy, social networks connect HSNPO board members to drive HSNPO missions, vision, and values and listen to other perspectives within the human services sector. Supportive of Yoon (2021), HSNPOs with interlocked (connected) board members and those in central network positions are more likely to use extensive policies in managing governance operations.

Participants conveyed that social networks specifically for HSNPO board members only exist in a few geographical areas or where they are most needed. HSNPO board members are “operating in in silos,” as stated by Participant 1. HSNPO board members create their own social network spaces unrelated to human services. Spaces such as collaboratives, other classified nonprofit organizations, corporations, school districts, and individual relationships with corporations are where HSNPO board members socially network.

Among the eight participants, one stated she was a member of an association, the National Organization for Human Services. Larger HSNPO boards may take a strategic approach by aligning their collaborations, alliances, and partnerships with a whole-society approach. When the people in her HSNPO servicing communities ask, the board taps their federal, state, local, and neighborhood connections for the needed resources (Participant 8). Developing local social networks for HSNPO board members is a space for community- and neighborhood-based HSNPOs to build.

Sources of adopted governance generated a list of multiple resources where HSNPO boards and members adopt governance practices. The list of sources HSNPO boards and its members adopt HSNPO governance practices spans a spectrum of

resources from institutions within the social sector (e.g., associations, foundations, postsecondary education), public sector (e.g., federal, state, and local governments), the private sector (e.g., corporations, professional practices, and faith-based constitutions) and other unknown sources. Governance is a function, and an HSNPO board is a structure - one element - no longer the primary home of governance processes (Freiwirth, 2017) to drive the organizational mission. Unobservable are the many unregulated governance structures available and guiding HSNPO boards to govern ethically.

Although many governance practices are transferred and adopted for HSNPO governance, the list of resources implicates the need for structured governance for HSNPO board members. Nonprofit professionals and researchers agree that neither the state nor the Internal Revenue Service (IRS) has the capacity to analyze and manage the governance of HSNPOs (Lee, 2016). As Participant 8 stated, "We are set up to fail."

During conversations with participants, HSNPO ethical codes of conduct and behavior are either absent or obscurely embedded throughout other HSNPO documents such as bylaws, policies, and procedures. Scholarship implicates codes of ethics of conduct are meaningless because of the generic nature of ignoring the unique context of an individual HSNPO (Lee, 2016). For HSNPOs, ethical codes of conduct and behavior are considered a living, written, standalone document separate from the articles of incorporation, governance documents, policies, and procedures. Onboarding members benefit from a training orientation on the ethics of the HSNPO and an HSNPO board member's ethical codes of conduct and behavior handbook.

Although all eight participants were long-term HSNPO board members, two discussed ethical codes of conduct. *Ethical codes of conduct and behavior* are legalistic, requiring the support of education, knowledge, and information. HSNPO boards performing as legal catalysts without principled ethical guidelines to prevent and correct illegalities, government officials (e.g., IRS, U.S. Department of Labor, state attorney general) may bring actions against HSNPO directors and officers alleging violations of state or federal laws (Lee, 2016). Hiring a professional from the field of law or having a person of this stature on the board to assist in structuring an ethical code of conduct is beneficial for the HSNPO board, board members, and the HSNPO towards minimizing risk.

Research Subquestion 3. What are the experiences of HSNPO board members and HSNPO governance and ethics?

For this subquestion, one central theme and one subtheme classified the findings relevant to the subject context asked of participants. The prime thematic concept was governance, ethics, and leadership. The subtheme for this question was board development, learning, and quality improvement. Interpretation from participants responses are relevant to the experiences of HSNPO board members and HSNPO governance and ethics.

Board development, learning, and quality improvement are critical mentoring activities for HSNPO board members to acquire knowledge and skills pertinent to the HSNPO. Each of these activities alters individual behavior and pushes strategic thinking to positively change the current state of governing the HSNPO. Through participant's

experiences, they described some individuals as "incapable" or "unfit" to serve in HSNPO board roles, although their hearts (altruism) show up to serve. Participant 3 experienced "People joining HSNPO boards for credibility, to build their resumes, and the celebrity/clout factor." Participant 1 observed in her experiences, "The mindset of a person joining an HSNPO board can be a hit or miss; they can be successful, struggle, or fail." At this juncture, having a national good ethical governance policy would benefit the public by aligning the noncompulsory logic, self-governing logic, and institutional logics to which HSNPO board members must contend.

As a result of the broad range of resources available for HSNPO governance and ethical practices, participants emphasized the necessity for change in how people participate as HSNPO board members. Without a foundation for HSNPO board members, practitioners, scholars, researchers, educators, academia, or the public to springboard positive solutions, institutional complexity will persist, pressuring the domains of HSNPO governance and ethics. As implicated by Costello (2013), the future of HSNPO board members will need the information and knowledge to improve decisions based on informed facts and reasonable inquiries into the facts; sound, rational (logical), and defensible judgments favorable in the best interest of HSNPO; and, judgments made in good faith, without conflicts of interests, bias, trust or outside influence.

Similarities among participants were their appreciation of fellow board members spirit, giveback, time, and valuable contributions to push their respectful HSNPOs mission. Being an HSNPO board member is challenging within the constraints of logics

from institutions, boundaries of institutional complexity, and within the complex organization of governance and ethics systems (e.g., “see Appendix J”).

Research Subquestion 4. How do HSNPO board members perceive their contribution toward governing an HSNPO ethically?

Participant responses to this question confirmed HSNPO board members efforts are challenged to govern an HSNPO ethically. Interpretation for this question was from interview questions, and participants' experience relevant to prior board's governance and ethics systems influencing experiences of being an HSNPO board member, their views from other HSNPO board members, deliberating governance and ethics, and their contribution to ethical governance. The primary theme for this question is governance, ethics, and leadership along the gamut of its subthemes, see Table 2. Seven of the participants for this study are board members of HSNPOs less than 25 years old, of which six are either the founders or original board members. One participant's HSNPO former board and its governance were dismantled and all replaced at the request of the state as a result of unethical practices.

HSNPO board members perceive their contributions to ethically governing an HSNPO by self-evaluating their rationale (logics) to continue performing in their leadership roles. Valuing other members' time, performing their duties ethically, and stewardship focused on servicing others in a humane manner are HSNPO board members personal contributions.

According to Participant 1, HSNPO board members are the “ambassadors,” serving as liaisons between citizenry, communities, neighborhoods, and diverse

institutions (e.g., government, politics, capital markets, religion). In 2023, the post-COVID/Pandemic era, veteran HSNPO board members were embedded in conflicting, contradictory, and coexisting institutional logics and introduced to new ones. Envisioned is a future where HSNPO board members have specific knowledge, skills, and abilities (KSAs) to alleviate the pressure of institutional complexity, driving the missions of HSNPOs further than their current state.

Participant responses to this question confirmed HSNPO board members efforts are challenged by individuals how to govern an HSNPO ethically. Interpretation for this question was from interview questions, and participants' experience relevant to prior board's governance and ethics systems influencing experiences of being an HSNPO board member, their views from other HSNPO board members, deliberating governance and ethics, and their contribution to ethical governance. The primary theme for this question is governance, ethics, and leadership along the gamut of its subthemes, see Table 2. Seven of the participants for this study are board members of HSNPOs less than 25 years old, of which six are either the founders or original board members. One participant's HSNPO dismantled its former board and governance systems and replaced them at the state's request due to unethical practices.

HSNPO board members perceive their contributions to ethically governing an HSNPO by self-evaluating their rationale (logic) to continue performing in their leadership roles. Valuing other members' time, performing their duties ethically, and stewardship focused on humanely servicing others are HSNPO board members personal contributions.

HSNPOs demand transitional leaders who are visionary thinkers, entrepreneurial (generate, communicate, enlist, and create) spirited, relationship builders, communicators, and motivators (Miller, 2017). HSNPO board members living within the proximity of the HSNPO allow residents to be brought together and get communities involved in the work of the HSNPO (Southby & Gamsu, 2018). Citizen and civic engagement embedded into governance and ethical systems is vital to solving grand challenges (Berrone et al., 2016). It is at the community level where individuals and HSNPO board members experience consequences of grand challenges (e.g., homelessness, inequality, disabled young adults) seen and enacted in real-time (Berrone et al., 2016). Serving humanity within communities requires HSNPO board members to be present for the work, proactive in the work, and within the locale of the work as governors representing the HSNPO.

In contributing to ethical governance, serving as an HSNPO board member is not about selfishness or being judgmental. As a director, having open, transparent, and respectful dialogue with fellow directors, as a board, contributes to the board's success. Individuals having prior knowledge before joining an HSNPO board would inform and prepare them for the role of a legal catalyst and financial fiduciary of the HSNPO.

Ebrahim (2016) stated:

The board is the nexus of standards of care, loyalty, and obedience: Board members are responsible for seeking and considering adequate information on which to base decisions (care), for disclosing conflicts of interest, and [for] placing the organization's interests over personal ones (loyalty), and for acting

within the organization's mission while also adhering to internal organizational protocols for decision making (obedience). The board's fiduciary responsibilities typically focus on its financial oversight role, how the organization raises and spends money, follows donor intent, and whether it complies with the law (p. 106).

Volunteering is self-motivated as a construct of citizen engagement not compelled by any institution. It allows citizens to realize the helping impulse and a variety of other motives through work activities designed by the organization with the volunteer in mind to meet its needs and objectives (Brudney, 2016). As a volunteer, the responsibilities of HSNPO board members are complex without a compelling good ethical governance policy to educate, guide, direct, and instruct individuals to be good stewards of HSNPOs. Those serving as HSNPO board members are aware effective change is necessary. A national, standardized, foundational, comprehensive, cohesive, and adoptive good ethical governance policy for nonprofit sector 501(c)(3), tax-exempt entities can alleviate the pressure of volunteer HSNPO board members.

Limitations of the Study

The researcher-inspired goal for this study is to be a product of value to readers. Ultimately, it is the discretion of the reader who will determine if this study meets the qualitative research standard of trustworthiness and its criteria of credibility, transferability, dependability, and confirmability. Before conducting this generic qualitative inquiry, the researcher intended to produce a study with merit, quality, and interest to broader audiences.

As a qualitative research study, the utility of three theoretical frameworks and one metatheory framework pushed the researcher through rigorous data engagement processes to think differently (Hammond, 2018). Perpetuity of reflexivity was engaged throughout processes, pushing aside personal bias, what was known as a scholar and practitioner within the nonprofit sector, or expectations from the data.

As an exploratory study, all eight participants genuinely represented HSNPO board members by sharing their experiences, providing information-rich interpretations (Percy et al., 2015), and generating new knowledge from their perspectives on human services nonprofit organization (HSNPO) board members. Points of data saturation played an essential role in circumventing this issue after one round of audio-recorded interviews. Data collected from participants ended at two saturation points: (a) when incoming data ceased or overlapped with captured data and (b) after stabilizing transcribed data and before data analysis. Participants were emailed a three-page summary of the final analysis and will be emailed the link to ScholarWorks after the study's approval.

Recommendations

This study's limitations provide the opportunity to contribute and broaden this future research across multiple topics disclosed by participants. The first recommendation is to enlarge the sample size and diversity of participants. Participants who responded and were eligible to participate in this study were Black, with seven women and one male. Interviewing HSNPO board members of different races, ethnicities, cultures, genders, and disabilities can add layers of comparison and differentiation to the study. Curiosity and

discovery of other HSNPO board members norms, mores, and values are respectful toward solving human problems. While the responses from this study's participants were information-rich, robust, and insightful, at the end of the interviews, left were questions outside the scope of this study. Discussed below are recommendations for future qualitative and quantitative studies.

Recommendations for Further Research

The first recommendation suggested is a study disaggregating human services nonprofit organizations (HSNPOs) by National Taxonomy of Exempt Entities (NTEE) codes (e.g., homeless centers-P85, victims services-P62, hospices-P74) aimed at HSNPO board members within United States geographical regions for concerted contextualization of HSNPO governance and ethics. For example, examining all homeless centers (NTEE Code P85) residing in the United States. Mideastern region (e.g., Delaware, Kentucky, Virginia, Maryland, West Virginia, et cetera) has the potential to provide further context of HSNPO governance and ethical challenges HSNPO board members contend within this region.

A second recommendation for future studies is the generational divide and ageism among HSNPO board members. There are currently five generations of people of age able to volunteer as HSNPO board members: Traditionalists (those born before 1945), Baby Boomers (1946-1964), Generation X (1965-1976), Millennials or GenY (1977-1995), and GenZ (1996-2015) (The Center for Generational Kinetics, n.d.). HSNPO boards should be interested in welcoming human talent across the generational spectrum with diverse, inclusive, accessible, and equitable practices. Minimized in research is the

concern for each generation's representation in nonprofit sector leadership roles, particularly in the human services sector, reflecting their stage of life and the unique circumstances of its age cohort (Kunreuther et al., 2008).

A third recommendation is to conduct studies relevant to HSNPO board members, citizens, and civic engagement. HSNPO board members are not required to be within the proximity of communities the HSNPO serves. Many HSNPOs are residential in one state or have multiple sites throughout the United States, hidden from constituents, communities, resources, and volunteers. The disconnect between HSNPO board members and citizen and civic engagement places the future of HSNPOs in a state of uncertainty. An HSNPO with limited capacity, resources, systems, social networks, or qualified board members makes it difficult for them to stay in business or relevant. The more powerful nonprofit organizations compete with the less powerful ones, removing the freedom of opportunity (Carr-Ruffino, 2012). This is prevalent among smaller HSNPOs, such as grassroots organizations and community- and neighborhood-based HSNPOs.

A fourth recommendation for future studies is relevant to community-based or neighborhood-based HSNPOs. These organizations serve in multiple capacities listed under the human services NTEE codes. These organizations often perform their mission-driven purpose by operating autonomously, obscurely, and in silos within communities. Clarity necessitates the generation of new knowledge and value of community-based or neighborhood-based HSNPOs post-COVID/Pandemic 2023. Unknown within the research community is how these diverse types of HSNPOs prepare households as imminent threats of war, environmental disasters, funding reallocations, food deserts, cost

of living, and extreme political environments persist in post-COVID/Pandemic years. Uncertainty persists in understanding the current state of affairs of community-based or neighborhood-based HSNPOs. Are they continuing to operate with pre COVID/Pandemic logics or adopted new logics reframing the organizational missions to align with this new reality?

An HSNPO's citizen and civic engagement is critical for building social networks, advocating causes, connecting to resources, and exchanging information. As discussed within scholarly literature, HSNPO board members disconnection from civic organizations (e.g., community civic league boards and community research boards), and community leaders miss opportunities to collaborate to strengthen public participation in HSNPOs' decision-making processes (Matthews, 2020). Nonprofit advocacy strategies are complex and can span multiple goals, using insider and outsider strategies to target multiple levels of collaboration within the private and public sectors (Grønbjerg, 2017). To enhance the quality of life of diverse constituencies, trust, commitment, communication, and perceived value between HSNPOs and community-level organizations are expressive accountabilities towards positive social change (Sanzo-Pérez et al., 2017). Extended research to understand these variables would be valuable for individuals addressing social problems at the community level.

A fifth recommendation is research development for adaptive models, practices, conceptual frameworks, and tools for HSNPO board members to assess and evaluate the quality of their performance (e.g., after every meeting, annual meeting) as a way of monitoring their emotional intelligence aligned to the best interest of the organization,

constituents, and supportive and prospective funders. Continuous quality improvement (CQI) and continuous quality reviews (CQR) are internal processes focused on both HSNPO board members and the HSNPO board to inform all of how they are doing, how well they are doing, and generate the self-evaluating measures of their performance. Participant 1 shared, "This is absent within the human services nonprofit organization governance and ethics space, and these conversations are missing."

Measuring organizational performance using performance management processes is the frame that informs HSNPO stakeholders how the organization is doing. Its purpose is to serve as an internal checks and balances system, informing leadership, management, and staff how they perform in a relevant way to organizational strategic goals. Performance management is a communication tool that informs external stakeholders of an HSNPO's purpose. The strategic planning role in HSNPO performance management processes seeks understanding in measuring HSNPO effectiveness (Sole, 2009).

The final recommendation seeking further research within the human services sector is nonprofit schemes and malfeasance. Within some of the participant's responses were experiences of observed and known abuses happenings within the realm of HSNPOs boards. Forms of nonprofit schemes and malfeasance mentioned were organizations getting funded without the internal capacity to utilize the monies in the way the leadership stated purpose, redirection of funds to other HSNPOs and non-HSNPOs, and as one participant emphasized, "hiding money for a rainy day." HSNPO board members or boards failure to utilize financial resources for charitable purposes defies traditional notions of the nonprofit sector (Fricke, 2015).

Within a self-regulating environment where the nonprofit sector operates, codes are voluntary and currently emulate the practices and behavior borrowed from other sectors. It is difficult to determine the level of unethical and illegal financial activities of more than 1.4 million public charities when there is no identifiable agency to report to (Bhandari, 2010) this type of conduct. For young HSNPOs with funding or possible funding resources, the opportunity for asset diversion is at a high level alongside building complex internal systems. In the push to move future research relevant to asset diversion within the human services field, Harris, Petrovits, and Yetman (2017) implicated the factors influencing asset diversion among HSNPOs are its program ratio representing the percentage of budget spent on mission-related activities, complexity and problems of internal controls; age of board members and the HSNPO itself; size of HSNPO, and revenue sources.

Implications

Positive Social Change Implications

As this study has shown, there is a pressing need for positive social change in the U.S. social sector, its nonprofit/charitable sector, and the human services sector. This section discusses the broader implications for tangible improvements for HSNPO board members, the nonprofit human services sector, and U.S. postsecondary education institutions. It also highlights the necessity of a national good ethical governance policy, which is crucial for ensuring the uniformity of governance and ethical practices toward enhancing the effectiveness of those who contribute to the many missions throughout the social sector.

Human Services Nonprofit Organization (HSNPO) Board Members

Positive social change is a crucial endeavor that requires the collective effort of HSNPO board members, who serve as governors of HSNPOs. This study underscores the importance of HSNPO board members coming together to create collaborative spaces, fostering alliances and social networks with their peers in local servicing areas. In the face of significant community challenges, HSNPO boards must not overlook the competitive institutional dynamics that can impact their ability to fulfill their mission, primarily when they rely heavily on external support (Berrone et al., 2016). The key to success lies in forging collaborative alliances with shared missions, goals, and objectives, which not only enhance the effectiveness of our work but also create a sense of community among us, the HSNPO board members.

Participating in social networks offers significant benefits for HSNPO board members. It provides a platform for exchanging ideas, best practices, and commonalities, fostering a sense of community among peers. Collaboration within these networks encourages the flow of information and resources, leading to the development of trust-based relationships. This trust is a cornerstone of the work, ensuring that HSNPO board members will not act opportunistically or exploit the collaboration, but rather, they will unite to enhance humanitarian services and programs (Proulx et al., 2014). Taking the initiative to establish and participate in these networks, advocating for causes, and leveraging the collective power of human services can drive the HSNPO mission, vision, and values while providing a platform to listen to diverse perspectives within the field, fostering a sense of security and confidence among stakeholders.

Nonprofit Human Services Sector

Along with increased social demands, the human services nonprofit organizations paradigm has evolved to emphasize initiative taking strategies to deal with unexpected environmental challenges such as those encountered during the COVID-19/Pandemic. The U.S. human services nonprofit sector is ready to be a model for a national good ethical governance policy as a positive trend toward efficiency, accountability, transparency, and trust of individuals serving as members of HSNPO boards. The transformation from a traditional HSNPO framework to unknown self-governing systems available within the sector has led to: (a) the generation of commercial revenue as a result of federal spending cuts; (b) contract competition, which removed heavy reliance on grants; (c) the influence of new and emerging donors seeking ROI (return on investment),

SROI (social return on investment, or EROI (emotional return on investment); and, (d) the embracing of social entrepreneurship (Eikenberry & Kluver, 2004). The human services evolution is proactively creating innovative resources to maintain sustainability and socially impact society with less dependency on the federal government. The nonprofit human services sector has earned a respective place at the table of public policy and access to the elite players to build on its historic infrastructure.

While various levels of government throughout the United States make good use of HSNPOs deliverable services to its residents, there are opportunities for improvement within its governance and ethical frameworks. The potential for positive change through a national good ethical governance policy is immense, hinging on the strength of a collaborative interaction of actors (e.g., citizens, public, private, and nonprofit sectors) to capture information, resources, and talent within evolving public policy networks (Klijn, 1996). Shared belief systems and coordinated strategies, HSNPO board members play a significant role as influencers in policymaking through determination and manipulation of current rules of public policies (Fyall, 2017; Stich & Miller, 2008). The political process for a national good ethical governance policy for the nonprofit sector requires action from the U.S. legislative branch of government.

Institutional complexity remains prevalent as multiple institutions with ambiguous logics influences individuals serving as HSNPO board members. The current state of the nonprofit sector faces institutional logics impeding the self-governing logic without foundational governance or ethical principles within a semi-regulatory environment. The absence of foundational good ethical policy, particularly for HSNPOs, leaves it open for

HSNPO boards to keep nonprofit schemes and malfeasance private and adopt governance and ethical systems from multiple and unknown sources.

U.S. Postsecondary Education Institution

The nonprofit human services sector has come a long way from its simplistic history as valued guardians of society. Within the past 25 years, the nonprofit human services sector stood firm during the COVID-19/Pandemic, adapted to the incompatible logics (rationale) from institutions, stood vigilant against natural disasters, and pushed humanitarian services with limited funding while making the effort to improve human lives. These events have placed excessive demands on the human services sector without effective change within the education institution. The education community can strengthen the nonprofit sector by creating a Social Sector School with academic programming designed to educate on the many teaching topics under its umbrella, see Table 2.

The nonprofit sector has undergone a significant transformation, thriving on the diverse expertise and skills of individuals from various fields. However, only some people are well versed in the intricacies of the U.S social Sector or its numerous NTEE coded subsectors (e.g., human services, housing and shelter, youth development, environment, et cetera). Participants for this study has revealed the challenges faced by human services nonprofit organization (HSNPO) board members in understanding governance, ethics, and institutional logics. Preparing individuals with the knowledge and skills to navigate through the complex landscape of the U.S. social sector points out the need for a comprehensive education.

As a self-governing sector, many individuals need to know the legal and fiduciary responsibilities embedded in nonprofit management or leadership roles such as board member, trustee, director, board chair, or executive director of an HSNPO. Many individuals are not interested in the high cost of taking university-level courses to earn a certificate, bachelor's, master's, or doctoral degree in nonprofit management and leadership.

With a dedicated Social Sector School, individuals interested in courses relevant to the social sector are included in a quandary. They need help finding programs that cater to their needs, often resorting to general courses offered by a handful of educational institutions. This lack of a centralized educational hub leaves them unsure about the quality and value of the courses they find and where to locate them. For instance, those interested in nonprofit management and leadership may find courses scattered across various university schools, from public policy to business.

The U.S. social sector, with its unique challenges and societal impact, warrants a dedicated school at universities. This school should offer academic programming, labeled diplomas, and certifications similar to business schools. The current academic programs in nonprofit management and leadership offered by universities need more depth and breadth to address the diverse needs of the U.S. social sector. They must incorporate crucial topics such as the *Satellite Account on Non-Profit and Related Institutions and Volunteer Work* (United Nations, 2018), *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations* (Independent Sector, 2015), the State Action Doctrine (Malatesta & Carboni, 2015; Schmidt, 2016; Seidman, 2018), *The*

Sustainable Development Goals Report (e.g., “see Appendix M”) (United Nations, 2022), and IRS regulatory and compliance requirements. Given the significant role of the social sector in our global society, it is imperative postsecondary education institutions recognize its significance within our economy with a labeled school offering quality academic programming.

Methodological, Theoretical, and Empirical Implications

Human services nonprofit organizations (HSNPOs) governance and ethical systems are undertheorized and underresearched within the scholarly literature. The current paradigm of nonprofit governance and ethics is at unrest as individuals governing perpetual pursue rationalizing sectoral (e.g., social sector, nonprofit sector, philanthropic sector) logics while seeking a more explicit vantage point of navigating through it all. This study utilized the theoretical frameworks of institutional, complexity, and institutional complexity theoretical frameworks and institutional logic metatheory to obtain conceptual data from participants. As a generic qualitative inquiry study, the theoretical concepts (e.g., “see Appendix J”), the multiple themes, quoted verbiage from participants, and supportive literature elevated the context of this study towards theorizing or theory building.

Theorizing this study beyond being a generic inquiry requires empirical data processes of existing data (such as generated by this study), formulating hypotheses, and systemically confronting (i.e., grounded theory) new and unexpected data (Swedberg, 2012). Nonprofit management and leadership scholarly literature seeks contributions for more rigorous qualitative (i.e., grounded theory), quantitative (empirical), and mixed

methodological research studies. Scientific methodological research approached with a critical lens, empirical scholars can leave a roadmap for abduction (inductive and abductive ways of thinking), data collection, theory testing, theory development, statistical estimation, and modeling literature (Hammond, 2018; Lavertu & Moynihan, 2013; Turner et al., 2018) to inform individuals working within the nonprofit sector.

Theorizing improves these theoretical concepts and increases the extent to which theory motivates empirical inquiry. This study has an adaptable foundation for each of the three theories, or one metatheory – together or separately – and theoretical concepts ready for scientifically merited research, rigorous testing, critical analysis, and continuous refinement to conceptual theorizing (Turner et al., 2018). Grounded theory methodology would be a great place to start the theorizing this study.

Conclusions

Human services nonprofit organizations board members are passionate about their contribution to the human services field, helping constituents in need of human services, and governing nonprofit human services organizations. Their work is hard despite having limited resources, low-level advocacy, and a shortage of talented individuals to drive organizational missions. Ambiguous and complex institutional logics bombard them in a complex world daily as they try to solve humanity's social ills. Most importantly, those entering or holding HSNPO board positions must rally support for knowledge, education, finance, infrastructure, and protocols to adopt good ethical governance for their HSNPOs. The sector demands a foundation, a starting point, and a building block to support governance and ethical systems, as well as financial, administrative, organizational, and

other systems. The uniformity of a good ethical governance policy for the U.S. social sector is a start towards building accountability, trust, efficiency, and more proficient charitable organizations.

To all who work on improving humanity, improving human lives, and dedicating your time. Thank you.

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Appendix A: Interview Guide

Script prior to interview:

I would like to thank you once again for your willingness to participate in the interview of my study. As I have mentioned to you before, my study is to gain insight through your real experiences as a human services nonprofit organizations (HSNPO) board member of HSNPO governance and ethical practices, logics of institutions influencing HSNPO governance and ethical practices, and how HSNPO board members make sense of governing an HSNPO ethically. The aim of this research is to gain new knowledge within the realm of human services nonprofit organization governance and ethics.

Our interview today will last approximately 60-90 minutes during which I will be asking you about your experiences as a HSNPO board member, other HSNPO board members, institutional influences, ethical governance, ideas that you may have about yourself, and the field of human services.

Review aspects of the Informed Consent Form

You electronically completed the Informed Consent Form indicating I have your permission (or not) to audio-record our conversation. Do you continue to allow me to audio-record (or not) our conversation today? **Say Yes, I consent or No, I do not consent.**

If yes: Thank you! Please let me know, at any time, you want me to turn off the audio-recorder or keep something off the record.

If no: Thank you for letting me know. I will only take notes of our conversation.

Do you have any questions prior to my starting the interview?

At any time during the interview, if you have questions, you are welcome to ask. I am willing to answer any questions you may have.

Background: Being an HSNPO Board Member

To begin this interview, I would like to ask you some questions about being an HSNPO board member.

1. What is the experience of being a HSNPO board member?
2. What was the HSNPO board like before you became an HSNPO board member?

3. How would you describe being a member of a HSNPO board? In answering this question, you can focus on other members of the HSNPO board, the HSNPO, or anything else you think about the HSNPO board?
4. People have different perspectives of being a HSNPO board member. How would your perspective of being an HSNPO board member be compared to other HSNPO board members?

Follow-up questions:

5. Can you tell me more about what makes you have different views from other HSNPO board members?
6. What makes you have similar views with other HSNPO board members?
7. How does other HSNPO board members influence your governing role?

Social Networks

Sometimes a common experience, practice, or way of being leads HSNPO board members to be part of certain social networks, For example, there are some people who identify as being part of one or a few social networks because they share common experiences.

8. Are there social networks with which you participate as a member?
9. Are there social networks specifically for HSNPO board members?
10. Do other HSNPO board members form a community inclusive of HSNPO board members?

Follow-up question:

11. What makes you identify with this/these social network(s)?

HSNPO Governance and Ethics Institutional Influences

Thank you for your responses. I would like to now ask you questions relevant to the influences of institutions upon HSNPO board members and HSNPOs governance and ethics.

Institutions are the rule makers informing HSNPO board members on how to organize, operate, and maintain an HSNPO. Individuals are influenced by institutions, such as religion, governments, international nonprofit organizations (INGOs), politics, family, culture, just to name a few. In your role as a HSNPO board member:

- 12.** What institutions influences HSNPO board members to govern an HSNPO ethically?

Follow-up questions:

- 13.** How did those experiences influence HSNPO board members?
- 14.** How did those experiences influence HSNPO governance and ethics systems?
- 15.** Is there anything else you would like to share about you, or other HSNPO board members experiences relevant to HSNPOs governance and ethics?

Human Services Nonprofit Organizations Governance and Ethics

Thank you for your responses. I would like to now ask you questions relevant to HSNPO board members, HSNPO governance, and HSNPO ethics.

- 16.** What are the experiences of HSNPO board members deliberating governance for HSNPOs.
- 17.** What are the experiences of HSNPO board members deliberating ethical codes of conduct for HSNPOs?
- 18.** What are the sources for HSNPOs adopted governance practices?
- 19.** What are the sources for HSNPOs board adopted ethical codes of conduct practices?
- 20.** How are HSNPOs ethical codes embedded into governance systems?
- 21.** How do HSNPO board members perceive their contribution to ethically govern an HSNPO?
- 22.** Before we conclude this interview, is there something about your HSNPO board member experiences you think influences how you engage in HSNPO governance and ethics that we have not yet had a chance to discuss?

Thank you for your responses. This is the end of our audio-recorded interview.

Appendix B: Recruitment Flyer



There is a new study about humans services nonprofit organization (HSNPO) board members that could help HSNPO board of directors and leaders better understand the benefits and challenges of HSNPO governance and ethics. For this study, you are invited to talk about your experiences relating to being a HSNPO board member, HSNPO governance and ethical practices, influences of institutions within HSNPO governance and ethics, and ethical governance in the field of human services.

Requirements to Participate in this Study:

- ◆ Actively serving as a board member of a HSNPO located within the United States its territories and Indian Nations with a history of more than five years
- ◆ Serving in the role as a HSNPO board member for more than two full years
- ◆ Sit on a board with more than four other board members
- ◆ Board member of an HSNPO older than 5 years with tax exempt status
- ◆ HSNPO board member of an HSNPO with written governance, bylaws, and ethical code of conduct

About the Study:

- ◆ One 60 minute audio recorded interview (no videorecording)
- ◆ \$20 charitable donation as a “Thank You” to organization of your choice
- ◆ Protection of your privacy. The published study will not share any names or details that identify you

Appendix C: Social Media Post



There is a new study about humans services nonprofit organization (HSNPO) board members that could help HSNPO board of directors and leaders better understand the benefits and challenges of HSNPO governance and ethics. For this study, you are invited to talk about your experiences relating to being a HSNPO board member, HSNPO governance and ethical practices, influences of institutions within HSNPO governance and ethics, and ethical governance in the field of human services.

Requirements to Participate in this Study:

- Actively serving as a board member of a HSNPO located within the United States its territories and Indian Nations with a history of more than five years
- Serving in the role as a HSNPO board member for more than two full years
- Sit on a board with more than four other board members
- Board member of an HSNPO older than 5 years with tax exempt status
- HSNPO board member of an HSNPO with written governance, bylaws, and ethical code of conduct

About the Study:

- One 60 minute audio recorded interview (no videorecording)
- \$20 charitable donation as a "Thank You" to organization of your choice
- Protection of your privacy. The published study will not share any names or details that identify you

Appendix D: Email Invitation

Subject line:

Interviewing human services nonprofit organization (HSNPO) board members (ends October 30, 2023)

Email message:

There is a new study about humans services nonprofit organization (HSNPO) board members that could help HSNPO board of directors and leaders better understand the benefits and challenges of HSNPO governance and ethics. For this study, you are invited to describe your experiences relating to being a HSNPO board member, HSNPO governance and ethical practices, influences of institutions within HSNPO governance and ethics, and ethical governance in the field of human services.

About the study:

- One 60–90-minute virtual meeting, audio recorded interview (no videorecording)
- To protect your privacy, the published study will not share any names or details that identify you

Volunteers must meet these requirements:

- 18 years old or older
- Actively serving as a board member of a HSNPO located within the United States and its territories with a history of more than five years
- Serving in the role as a HSNPO board member for more than two full years
- Be an active member of a HSNPO board of directors with more than four other board members

This interview is part of the doctoral study for doctoral candidate at Walden University. Interviews will take place during September 2023.

Please email to let the researcher know of your interest.

You are welcome to forward it to others who may be interested.

Use barcode to access Participation Questionnaire, Consent, and Demographic Form

Appendix E: Participation Questionnaire, Informed Consent, and Demographic Form

PARTICIPATION QUESTIONNAIRE**For Human Services Nonprofit Organization Board Members**

The researcher seeks 10 to 12 volunteers for this study. The researcher will follow up with all volunteers to let them know whether or not they were selected for this study after submitting this form.

Research Study: Institutional logics influencing human services nonprofit organization (HSNPO) board members sensemaking to adopt or not adopt ethical governance. Institutional logics are the rationale of institutions.

The purpose of this study is to gain your perspective of HSNPO board members real world experiences to gain insight into governance and ethical practices; influences of institutional logics within HSNPO governance and ethical practices, and ethically governing an HSNPO.

After completing this questionnaire, tap the link at the end to schedule your appointment for the audio-recorded interview.

You are completing this Participation Questionnaire to see if you meet the criteria to participate in the research study. All personable identifiable information (PII) filled in this Participation Questionnaire is confidential and will not be externally shared beyond the researcher or Walden University.

Should you meet the criteria to participate, meaning you responded 'Yes' to questions 1-6 in Section 1, proceed by reading the disclosures in Section 2. Last, submit this form and the Researcher will give you a call to schedule the interview. It is important for you to answer all of the questions.

* Required

Section 1**Inclusion Criteria to Participate in this Research Study**

Questions 1-6 are required to see if you are eligible for this study. If you are eligible, you will move on to Section 2.

1. Are you an active board member of a human services nonprofit organization (HSNPO)? *
- Yes
- No
2. How many years have you served as an active board member of the human services nonprofit organization? *
- Less than 2 years
- 2 - 5 years
- 5 - 10 years
- More than 10 years
3. Does the HSNPO in which you are a board member older than five years old and have 501(c)(3) tax exemption status with the IRS? *
- Yes
- No
4. Are you a HSNPO board member on a board of directors with more than 4 other board members? *
- Yes
- No
5. Does the HSNPO, in which you are a board member, have more than five paid employees? *
- Yes
- No
6. Are there written governance, bylaws, and ethical code of conduct and behavior policies for the HSNPO? Check all that apply. *
- Written Governance (i.e., organizing documents)
- Bylaws
- Ethical Code of Conduct

Section 2

Consent Form to Participate in this Research Study

You are invited to participate in an interview for a research study that I am conducting as part of my doctoral program.

8. Interview Procedures

I will be interviewing human services nonprofit organization (HSNPO) board members (no more than 12) about their work and audio-recording their responses. Opportunities for clarifying statements will be available after I analyze the interviews (via a process called member checking).

9. Voluntary Nature of the Study

This study is voluntary. If you decide to join the study now, you can still change your mind later. You are welcome to skip any interview questions you prefer to not answer.

10. Risks and Benefits of Being in the Study

Being in this study would not pose any risks beyond those of typical daily life. This study's aim is to provide data and insights that could be valuable to those in nonprofit organization governing roles related to yours. Once the analysis is complete, I will share the overall results by publishing the final study on the ScholarWorks website (<https://scholarworks.waldenu.edu/dissertations/>).

11. Privacy

As the researcher, I am required by my university to protect the identities of interviewees and their organizations. I am not permitted to share interviewee names, identifying details, contact information, or recordings with anyone outside of my Walden University supervisors (who are also required to protect your privacy).

Any reports, presentations, or publications related to this study will share general patterns from the data, without sharing the identities of individual interviewees or their organizations. Data will be kept secure by password protection. The interview transcripts will be kept for at least 5 years, as required by my university. The collected information will not be used for any purpose outside of this study.

12. Contacts and Questions

If you want to talk privately about your rights as a participant, you can call **Walden University's Research Participant Advocate at 612-312-1210**. Walden University's ethics approval number for this study is **09-22-23-0130302**.

You should consider retaining a copy of this consent form for your records. Please share any questions or concerns you may have at this time by emailing the researcher.

13. Do you agree to be interviewed for this study? *

Yes, I consent and agree to be interviewed in this study.

14. Date of Consent *

Please input date (M/d/yyyy)



Section 3

Demographic Questionnaire

15. What is your personal email address? *

Enter your answer

16. What is your personal cell phone number? *

Enter your answer

17. What is your age range? *

18 - 30

31 -40

41-50

51 - 60

61 - 70

71+

18. Do you serve a dual role at the HSNPO? (e.g., board member and executive director, board member and board chair, board member and executive director)? *

Yes

No

19. Do you have an advanced degree? *

Yes

No

20. What state in the United States its territories including Indian Nations is the HSNPO located? Type below. *

Enter your answer

21. How did you hear about this research study *

Researcher

LinkedIn

Facebook

Radio

Newspaper Ad

Flyer

Friends or Colleagues

22. For your participation, \$20 will be anonymously donated to the charitable organization of your choice. Give full name of charitable organization. *

Enter your answer

23. After submitting this form, the Researcher will give you a call to schedule the interview which will take approximately 60 minutes.

Thank you.

You can print a copy of your answer after you submit

Back

Submit

Page 3 of 3

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Microsoft Forms

Appendix J: Deductive Theoretical Concepts

	Institutional	Complexity	Institutional Complexity	Institutional Logics (metatheoretical)
Dominant Logics (DL)	<p>Institutions are the initiators of rules within and for civil society</p> <ul style="list-style-type: none"> - Higher-order belief systems - Each institution has a dominant logic (institutional logic) - Unobservable and absolute - Generalized valid truths of reality, definitions, and constructs 	<p>Self-organization</p> <ul style="list-style-type: none"> - Explains complex systems - Organized from within 	<p>Incompatible prescriptions from multiple institutional logics</p>	<p>Inherent within institutional, complexity, and institutional complexity theoretical frameworks</p> <ul style="list-style-type: none"> - Symbolically grounded - Flexible
Historical Logics (HiL)	<p>Rooted material practices, rules, symbolic systems</p> <ul style="list-style-type: none"> - Transfers rationalized and impersonal prescriptions for organizations at the intra-and inter-organizational levels - Transrational referents (non-confirmability of source or object for rational reasoning) - Institutionalized areas with rules of conduct - Restricts actions and goals 	<p>Focuses on understanding the patterns of interaction between governance and ethical system elements at different levels at different times</p>	<p>Historical patterns of material practices, assumptions, values, beliefs, and schemas (rules)</p>	<p>Historical patterns and contingency (fundamental assumptions)</p> <ul style="list-style-type: none"> - cultural symbols - material practices
Human Logics (HuL)	<p>Generates and forces logics for individuals to produce and reproduce their material lives as HSNPO board members</p> <ul style="list-style-type: none"> - Influences HSNPO board members daily conduct through institutional logics - Influences HSNPO board member's values - Influences HSNPO board members' constitutional and social realities of where they are in the world - Objectively shapes HSNPO board members' realities necessary within a dialectic society - Alters HSNPO board members thinking - Observable social relations concretize (e.g., actualize, manifest, made real) as HSNPO - HSNPO board members replicate, communicate, and transfer rules to other HSNPO board members and HSNPOs - Constantly changing HSNPO board members behavior 	<p>HSNPO board members interactions are organic and nonlinear, with multifaceted, dynamic systems</p> <ul style="list-style-type: none"> - Complexity exists in all actions, functions, and roles HSNPO board members encounter - HSNPO governance and ethical systems engage constant interaction of HSNPO board members 	<p>HSNPO board members respect the nature and consequences of incompatible pressures</p> <ul style="list-style-type: none"> - Pressure from institutions - Linked to HSNPO board members networked embeddedness - HSNPO board members exchange logics from internal and external networks - HSNPO board members complex networks of technical relations and boundary-spanning relationships to produce rationality (logic) 	<p>Individual sensemaking (fundamental assumption)</p> <ul style="list-style-type: none"> - Provide meaning to HSNPO board members activities - Constrains HSNPO board members future actions - HSNPO board members replicate, communicate, transfer, adapt, and shift logics to gain a sense of identity from institutions - HSNPO board members shift logics to gain a sense of identity to formulate their board, organizational, and field realities

	Institutional	Complexity	Institutional Complexity	Institutional Logics (metatheoretical)
Organizational Logics (OL)	<p>Transfers rationalized and impersonal prescriptions for HSNPO board members</p> <ul style="list-style-type: none"> - Influences HSNPO board members with domestic macro-, meso-, and micro-levels logics - Allows HSNPO board members to establish legitimacy for HSNPO - Allows HSNPO board members to conform or deviate from established patterns - Influences HSNPO board members social behavior relevant to HSNPO 	<p>HSNPOs face complexity when multiple institutional logics provide competing prescriptions for interpreting and responding to situations</p> <ul style="list-style-type: none"> - HSNPOs are always unstable and not static - Perpetual social interactions between HSNPO board members lead to greater system complexity and emergent phenomena 	<p>Conflicting, contradictory, and co-existing logics</p>	<p>Events described as institutional pluralism</p> <ul style="list-style-type: none"> - Subject HSNPO board members to multiple regulatory regimes
Construction Logics (CL)	<p>Supraorganizational patterns of activity</p> <ul style="list-style-type: none"> - Institutions force HSNPO boards to respond and adapt to stimuli external to the HSNPOs system boundary - Institutions transfer competing and ambiguous logics - Institutions identify, shape, and configure HSNPO governance and ethical structures - Institutional logics are available for HSNPO board members to frame, serve, and maintain HSNPO governance and ethical systems - Models of institutions influences the structural development of HSNPOs governance and ethical systems 	<p>Deals with organizational systems</p> <ul style="list-style-type: none"> - Lead to higher governance and ethical systemic complexity and emergent phenomena - Allows for reconciling the unpredictability of change in HSNPO governance and ethical systems 	<p>Explain how HSNPO board members cope with tensions between institutionalized rules and efficiency criteria for the HSNPO</p> <ul style="list-style-type: none"> - Socially constructed - Creates dependence on rules - Adaptability to contradictory and conflicting institutional logics 	<p>Structured by mega-organizations</p> <ul style="list-style-type: none"> - Socially constructed - Politically defended - Technically and materially constructed - Embedded within multiple normative standards, prescriptions, and regularizing orders - Consist of more than one institutional logic - Connectivity between HSNPO form, governance and ethics, and HSNPO board member

Note. Institutional theory, complexity theory, institutional theory, and institutional logics metatheory from literature reviewed in Chapter 2 of were deductively utilized as a guide in developing the above theoretical concepts for this study. Cited and referenced sources for institutional theory were Barley & Tolbert (1997), Berger & Luckmann (1966), Friedland & Alford (1991), Kaghan & Lounsbury (2011), and Thornton & Ocasio (1999). Complexity theory Gioia (2006), Lowell (2016), McDaniel & Driebe (2001), and Waldrop (1992). Institutional complexity theory Bertels & Lawrence (2016), Greenwood et al., (2011), LeRoux & Langer (2016), Meyer & Rowen (1977), and Yang (2016). Institutional logics DiMaggio & Powell (1983), Friedland & Alford (1991), Jackal (1988), Thornton & Ocasio (1999, 2008), and Yang (2016).

Appendix K: Principles for Good Governance and Ethical Practice

PRINCIPLES

FOR GOOD GOVERNANCE AND ETHICAL PRACTICE



Independent Sector's Principles for Good Governance and Ethical Practice is the foremost guide for sound and successful practice by charities and foundations in the U.S., providing clarity about legal compliance and public disclosure, effective governance, strong financial oversight, and responsible fundraising. The 2015 edition provides considerable new value, reflecting changes in law, new circumstances in which the charitable sector functions, and new relationships within and between sectors. The following 33 Principles reflect the scope of the guide, while rationales and actionable steps for implementation can be found in the full guide, available at PrinciplesForGood.com.

LEGAL COMPLIANCE AND PUBLIC DISCLOSURE

1. A charitable organization must comply with all applicable federal laws and regulations, as well as applicable laws and regulations of the states and the local jurisdictions in which it is formed or operates. If the organization conducts programs outside the United States, it must also abide by applicable international laws, regulations, and conventions.

2. A charitable organization should formally adopt a written code of ethics with which all of its directors or trustees, staff, and volunteers are familiar and to which they adhere.

3. A charitable organization should adopt and implement policies and procedures to ensure that all conflicts of interest (real and potential), or the appearance thereof, within the organization and the governing board, are appropriately managed through disclosure, recusal, or other means.

4. A charitable organization should establish and implement policies and procedures that enable individuals to come forward with information on illegal practices or violations of organizational policies. This "whistleblower" policy should specify that the organization will not retaliate against and will seek to protect the confidentiality of individuals who make good-faith reports.

5. A charitable organization should establish and implement policies and procedures to

protect and preserve the organization's important data, documents, and business records.

6. A charitable organization's board should ensure that the organization has adequate plans to protect its assets — its property, documents and data, financial and human resources, programmatic content and material, and its integrity and reputation against damage or loss. The board should review regularly the organization's need for general liability and directors' and officers' liability insurance, as well as take other actions necessary to mitigate risks.

7. A charitable organization should make information about its operations, including its governance, finances, programs, and activities, widely available to the public. Charitable organizations also should consider making information available on the methods they used to evaluate the outcomes of their work and share the results of those evaluations.

EFFECTIVE GOVERNANCE

8. A charitable organization must have a governing body that is responsible for reviewing and approving the organization's mission and strategic direction, annual budget, key financial transactions, compensation practices and policies, and fiscal and governance policies.

- 9.** The board of a charitable organization should meet regularly enough to conduct its business and fulfill its duties.
- 10.** The board of a charitable organization should establish its own size and structure and review these periodically. The board should have enough members to allow for full deliberation and diversity of thinking on governance and other organizational matters. Except for very small organizations, this generally means that the board should have at least five members.
- 11.** The board of a charitable organization should include members with diverse backgrounds (including, but not limited to, ethnicity, race, and gender perspectives), experience, and organizational and financial skills necessary to advance the organization's mission.
- 12.** A substantial majority of the board of a public charity, usually meaning at least two-thirds of its members, should be independent. Independent members should not: (1) be compensated by the organization as employees or independent contractors; (2) have their compensation determined by individuals who are compensated by the organization; (3) receive, directly or indirectly, material financial benefits from the organization except as a member of the charitable class served by the organization; or (4) be related to anyone described above (as a spouse, sibling, parent or child), or reside with any person so described.
- 13.** The board should hire, oversee, and annually evaluate the performance of the organization's chief executive officer. It should conduct such an evaluation prior to any change in that officer's compensation unless there is a multi-year contract in force, or the change consists solely of routine adjustments for inflation or cost of living.
- 14.** The board of a charitable organization with paid staff should ensure that the positions of chief staff officer, board chair, and board treasurer are held by separate individuals.
- Organizations without paid staff should ensure that the positions of board chair and treasurer are held by separate individuals.
- 15.** The board should establish an effective, systematic process for educating and communicating with board members to ensure they are aware of their legal and ethical responsibilities, are knowledgeable about the programs and activities of the organization, and can carry out their oversight functions effectively.
- 16.** Board members should evaluate their performance as a group and as individuals no less frequently than every three years, and should have clear procedures for removing board members who cannot fulfill their responsibilities.
- 17.** Governing boards should establish clear policies and procedures setting the length of terms and the number of consecutive terms a board member may serve.
- 18.** The board should review organizational and governing instruments no less frequently than every five years.
- 19.** The board should establish and review regularly the organization's mission and goals and should evaluate, no less frequently than every five years, the organization's programs, goals, and activities to be sure they advance its mission and make prudent use of its resources.
- 20.** Board members are generally expected to serve without compensation, other than reimbursement for expenses incurred to fulfill their board-related duties. A charitable organization that provides compensation to its board members should use appropriate comparability data to determine the amount to be paid, document the decision, and provide full disclosure to anyone, upon request for the amount and rationale for the compensation.

STRONG FINANCIAL OVERSIGHT

21. A charitable organization must keep complete, current, and accurate financial records and ensure strong financial controls are in place. Its board should receive and review timely reports of the organization's financial activities and should have a qualified, independent financial expert audit or review the statements annually in a manner appropriate to the organization's size and scale of operations.

22. The board of a charitable organization must institute policies and procedures to ensure that the organization (and, if applicable, its subsidiaries) manages and invests its funds responsibly, in accordance with all legal requirements. The full board should review and approve the organization's annual budget and should monitor actual performance against the budget.

23. A charitable organization should not provide loans (or the equivalent, such as loan guarantees, purchasing or transferring ownership of a residence or office, or relieving a debt or lease obligation) to directors, officers, or trustees.

24. A charitable organization should spend a significant amount of its annual budget on programs that pursue its mission while ensuring that the organization has sufficient administrative and fundraising capacity to deliver those programs responsibly and effectively.

25. A charitable organization should establish clear, written policies for paying or reimbursing expenses incurred by anyone conducting business or traveling on behalf of the organization, including the types of expenses that can be paid for or reimbursed and the documentation required. Such policies should require that travel on behalf of the organization is to be undertaken cost-effectively.

26. A charitable organization should neither pay for nor reimburse travel expenditures for spouses, dependents, or others who are accompanying conducting business for the organization unless they, too, are conducting such business.

RESPONSIBLE FUNDRAISING

27. Solicitation materials and other communications addressed to donors and the public must clearly identify the organization and be accurate and truthful.

28. Contributions must be used for purposes consistent with the donor's intent, as described in the relevant solicitation materials or specifically directed by the donor.

29. A charitable organization must provide donors with specific acknowledgments of charitable contributions, in accordance with IRS requirements, as well as information to facilitate the donors' compliance with tax law requirements.

30. A charitable organization should adopt clear policies based on its specific exempt purpose to determine whether accepting a gift would compromise its ethics, financial circumstances, program focus, or other interests.

31. A charitable organization should provide appropriate training and supervision of the people soliciting funds on its behalf to ensure that they understand their responsibilities and applicable federal, state, and local laws, and do not employ techniques that are coercive, intimidating, or intended to harass potential donors.

32. A charitable organization should not compensate internal or external fundraisers based on a commission or a percentage of the amount raised.

33. A charitable organization should respect the privacy of individual donors and, except where disclosure is required by law, should not sell or otherwise make available the names and contact information of its donors without providing them an opportunity at least once a year to opt out of the use of their names.

Appendix L: Nonprofit Ethical Codes of Conduct and Behavior Handbook

- Organization’s Culture Statement
- Our Mission, Vision, Our Values, and Global Principles
- Report Violations of This Organization Code
- Contacting the Organization’s Ethics and Business Conduct Officer
- Be Accountable for Upholding the Code
- Comply With Laws and Regulations
- Citizenship and Human Rights
- Zero Tolerance for Discrimination and Harassment
- Maintain a Safe and Healthy Work Environment
- Accurately Charge Labor and Other Costs
- Maintain Accurate Business Records
- Responding to Investigations and Legal Action
- Strictly Adhere to All Antitrust Laws
- Do Business Ethically Outside the United States
- Political Contributions and Activities, Including Lobbying
- Compete Fairly for All Organization Business Opportunities
- Provide and Accept Appropriate Business Courtesies
- Avoid Personal and Organizational Conflicts of Interest
- Avoid Conflicts of Interest When Hiring and Working With Former Organization Employees
- Properly Engage Consultants, Representatives, and Other Third Parties
- Protect Sensitive Information
- Protect Personal Information
- Properly Use Organization and Client Assets
- Do Not Engage in Insider Trading
- Participate in Organization Business Conduct Compliance Training and Ethics Awareness Training
- About the Office of Ethics and Organization Business Conduct
- Warning Signs – You’re on Thin Ethical Ice When You Hear
- Speak Up – When in Doubt, Ask
- Contacting the Audit Committee
- Comments on the Organization Code
- Receipt and Acknowledgment
- Contacts

Appendix M: United Nations Sustainable Development Goals

