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Sustainability Strategies for Nonprofit Organizations During General Economic Downturns

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This is to certify that the doctoral study by

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Abstract

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MBA, Walden University, 2008

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Doctoral Study Submitted in Partial Fulfillment

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Abstract

Many leaders of nonprofit organizations (NPOs) lack strategies to build and maintain a financially sustainable organization to continue providing vital social services. The purpose of this single case study was to explore the financial strategies some NPO leaders used to maintain financial sustainability during general economic downturns. Five purposively selected leaders of an NPO in northwestern Indiana participated in the study. The resource dependency theory and the change management theory were the conceptual frameworks that guided the study. Data were collected from face-to-face and telephone interviews and a review of company documentation. Member checking was conducted with participants and data triangulation occurred with an analysis of organization documents that reinforced the validity of the findings. Data were analyzed using Yin's 5-step process of coding of participants' responses, including examining, categorizing, tabulating, creating a data display, and testing the data. Data analysis of organizational documents, interview transcripts, and the organization's social media sites revealed 3 themes: partnerships, fundraising, and diversification as the strategies used to maintain financial sustainability during periods of economic downturns. The findings of this study might contribute to positive social change by providing information to NPO leaders to help improve financial strategies and sustainability for community service organizations during general economic downturns and maintain social services.

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Dedication

I dedicate this study to my Lord and Savior, Jesus Christ, who gave me the strength to persevere throughout this journey. I also dedicate this study to my parents Louis and Shirley, my children, Tatanisha, Komaria, and Kamea, my grandchildren, Ky'Shaun, Karter, and Xameah, my siblings, Tahriah, Tabari, and Dominque, my niece Ra'Aana, and my nephews Zacarias, and Tabari II whose unconditional love and support have helped make this dream a reality.

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Section 1: Foundation of the Study

Section 1 provides foundational information on effectual strategies that nonprofit organization (NPO) leaders use to sustain their organization during general economic downturns. Included are the problem statement, purpose statement, nature of the study, conceptual framework, significance of the study, and a literature review. The literature review provides synthesized information from experts based on a review of professional and academic literature.

Background of the Problem

The financial sustainability of NPOs is essential to the economic growth of communities in the United States. The U.S. Department of the Treasury Internal Revenue Service (IRS, 2016) reported that in 2015, there were approximately 1.2 million NPOs recognized with the IRS in the United States with reported amounts of $3.8 trillion in assets and $2 billion in revenue. During the 2015 tax year, the IRS also reported that small NPOs constituted 60% of the reported return but represented only a negligible amount of the sector’s financial holdings and activity (U.S. Department of the Treasury, IRS, 2016). The sustainability of NPOs is critical to local economies because they ensure employment and provide valuable social services.

Although NPOs are important, many NPOs are forced to cease operations because of financial sustainability as well as feasibility to satisfy social needs and provide services to the served communities. When NPOs cease operations, unemployment rates increase, and essential nonprofit services available to the community decrease. Similarly, reduced economic opportunities, high competition, and changes in the community’s needs can cause NPOs to cease to exist. To increase viability, it is important for NPO leaders to focus on identifying sustainability strategies to secure funding during economic downturns. Change and adaptation is required to sustain the organization during general economic downturns.

Problem Statement

The nonprofit sector is a significant economic force, contributing approximately 11 million jobs nationwide and representing 9% of employment in Indiana; however, survival of NPOs is becoming increasingly challenging (U.S. Department of Labor, Bureau of Labor Statistics, 2016). An extensive economic crisis can magnify a nonprofit's financial difficulties (Qian & Naim, 2015). NPOs encounter varying levels of concern amid a fiscal crisis with 40% of NPO leaders acknowledging that financial pressures are exceptionally serious, and survival during an economic downturn is questionable (Mendoza-Abarca & Gras, 2017). The general business problem is that NPO leaders are unable to maintain services during economic downturns. The specific business problem is that some NPO leaders lack financial strategies to maintain financial sustainability during general economic downturns.

Purpose Statement

The purpose of this qualitative single case study was to identify strategies that NPO leaders have used to maintain financial sustainability during general economic downturns. The target population was five organizational leaders of one NPO in Northwest Indiana who successfully used financial strategies to maintain and increase the number of services that began during the economic recession of 2008 and continued through 2018. Implications for positive social change include the potential for NPO leaders to procure more financial resources and ensure that they are capable of meeting service demands in their organizations. Additionally, findings might help NPOs in Northwest Indiana to operate more responsibly with the potential for increased services for community stakeholders.

Nature of the Study

Research methodologies include qualitative, quantitative, and mixed methods (Morse, 2015; Sonenshein, DeCelles, & Dutton, 2014; Stake, 2010). A quantitative method was not appropriate for this study because quantitative researchers seek to examine relationships or differences among variables based on the testing of hypotheses (Kruth, 2015), which was not the intent of this study. Because mixed methods researchers collect, analyze, and use both quantitative and qualitative data, a mixed methods approach was also not appropriate for this study (Kruth, 2015).

I used a qualitative single case design for this study. Qualitative research procedures rely on text and image data that involves the use of diverse strategies of inquiry in the data analysis process (Creswell & Creswell, 2018). In addition to the qualitative case design, I also considered the qualitative ethnographic and phenomenological designs. However, ethnographic researchers focus on the cultures of organizations, groups, and communities in their natural habitats (Jones & Smith, 2017), which was not the intent of this study. Furthermore, using the phenomenological design requires the exploration of the meanings of human experience from the perspective of those living the phenomenon (Fusch & Ness, 2015), instead of uncovering practical strategies, which is the intent of this investigation. Case study research is conducted to explore, interpret, and describe event experiences and to obtain an in-depth description of a problem and its solutions (Anderson, Leahy, DelValle, Sherman, & Tansey, 2014; Yin, 2018). A single case design is used when multiple units of analysis exist including more than one person being interviewed at one organization or entity (Yin, 2018).

Research Question

What financial strategies do nonprofit organization leaders use to maintain operations during general economic downturns?

Interview Questions

1. How do you measure your organization's financial sustainability?
2. What are the strategies implemented to ensure fiscal sustainability within your organization?
3. What types of revenue diversification strategies are used by your organization?
4. What type of innovations and changes has your company experienced in the past 10 years to help maintain financial sustainability?
5. How do you prepare your organization financially for change?
6. What financial changes, if any, did you need to make during an economic downturn?
7. Based on your experiences, how has the financial strategy planning process in your organization changed since 2008?

8. What are the current strategies implemented to ensure fiscal sustainability within your organization?
9. How does long-term financial strategy planning benefit your organization's ability to maintain operations with reduced economic opportunities specifically?
10. What else can you tell me about the strategies and changes your organization has used to maintain operations during reduced economic opportunities?

Conceptual Framework

The conceptual frameworks for this study included the change management theory introduced by Kurt Lewin in 1947 and the resource dependence theory (RDT) introduced in 1978 by Jeffrey Pfeffer and Gerald R. Salancik. Lewin's change management model theory focuses on three stages—unfreezing, change, and refreezing—and is regarded as the fundamental approach to change management, especially with respect to economic downturns (Cummings, Bridgman, & Brown, 2016; Lewin, 1947). The RDT is based on the theory that how NPOs obtain resources affects the actions of the organizations (Pfeffer & Salancik, 1978). RDT helps explore revenue diversification and concentration strategies to meet challenges that NPOs face during economic downturns (Yoshioka, 2017). As indicated by the tenets of RDT, an organization's dependence on resource providers relies on the criticality of the assets for the organization, the availability of assets, and the level of discretion over asset allocation (Abouassi & Tschirhart, 2017).

Many NPOs rely on corporate partners, but during an economic recession, the sponsors reduce charitable donations and resources, and the organizations are finding it difficult to duplicate support with collaborating donors (Lefroy & Tsarenko, 2014). As NPO leaders continue to encounter financial challenges, to satisfy their missions, revenue diversification and concentrated strategies are required to meet such challenges and create positive outcomes for the NPO (Berrett & Holliday, 2018). Therefore, the use of Lewin's change theory and Pfeffer and Salancik's RDT as the conceptual frameworks reinforce the connection between leaders and organizational stakeholders for enabling, achieving, and maintaining fiscal sustainability during an economic downturn.

Operational Definitions

Economic downturns: This term refers to a decrease in economic activity or the downward movement of value of the gross domestic product (GDP; Stepniak-Kucharska, 2016).

Fiscal sustainability: This term refers to ability of a project, a program, or an organization to maintain sources of funding for providing a service to clients over a certain period (Jean-François, 2015).

Leadership: This term refers to a practice that includes the delegation of various responsibilities down a hierarchy that ensures employees' empowerment with respect to completing work assignments (Schilpzand, Houston, & Cho, 2018). It describes the ability to lead, manage, and empower employee initiatives and work assignments.

Nonprofit organization: This term has an explicit reference to the U.S. tax code and has a legal requirement to be a self-governing, run by boards, and ensures the prevention of distributing profits for the benefit of private shareholders (Witesman, 2016).

Sustainability: This term refers to the fulfillment of the needs of the present, while enhancing the ability to meet the needs of the future (Eriksson & Svensson, 2016).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are the essential foundation of any research that a researcher acknowledges as true but are factually unproven beliefs (Leedy, Ormrod, & Johnson, 2019). A few basic assumptions were made for this study. The first assumption was the participants provided accurate and honest information. The second assumption was that semistructured interviews and organizational documentation was sufficient to accurately attain the insight of the NPOs sustainability strategies. The final assumption was that the participants would provide perspectives to assist other NPO leaders with a sustainability strategy during economic downturns. As participation was voluntary and confidentiality was assured, these assumptions were met.

Limitations

Limitations are known characteristics of a study that can interfere with the results but are out of the control of the researcher (Marshall & Rossman, 2016). One limitation of this study was the possibility that participants would be reluctant to share the full details of their success and hold back information. Additionally, in a case study relying on interview data, participants' biased responses to interview questions and researchers' biased interpretation of the data could affect the research findings (Liedtka, 2015; Yin, 2018).

Delimitations

Delimitations refer to the limits set by the researcher to control the scope of a study (Suresh, 2016). They are defined before any research is conducted to diminish the measure of time spent in a certain area that might be unrelated to the study (Suresh, 2016). This qualitative study was designed to gain knowledge of a specific NPO; this implies that delimitations are necessary. The delimitation in this study was limited to exploring successful NPO sustainability strategies during economic downturns. Investigating an NPO that continues to operate during economic downturns could help provide sustainability strategies to other NPOs during the same economic condition.

Significance of the Study

Contribution to Business Practice

Financial strategies are among the most important tools that NPOs can implement for survival and development (Lin & Wang, 2016). NPO leaders are challenged to at least maintain operations with reduced funding opportunities. Leaders of NPOs acknowledge that rivalry for the available funds inside the nonprofit community has increased. The rivalry for available funds is a direct result of organizations providing duplicate services within the community, which hinders the ability to raise sufficient funds to cover the requirements of the community (Abdalkrim, 2013). The leaders' ability to ensure that their organization can adapt to a changing fiscal environment has important implications for the conduct, decisions, and subsequent success or failure of the organizations (Eggers & Song, 2015).

Implications for Social Change

The results of this study could contribute to positive social change by providing information to NPO leaders that might help improve financial strategy sustainability for community service organizations during general economic downturns. If NPO leaders can allocate fiscal resources more efficiently, then the organizations' ability to achieve sustainability in terms of servicing the communities' citizens in need will be enhanced. The subsequent implications for positive social change include mitigating the barriers to addressing social service family requirements.

A Review of the Professional and Academic Literature

The objective of this exploratory, qualitative single case study was to explore strategies that NPO leaders use to maintain financial sustainability in Northwest Indiana. The literature review for this study involved the use of Walden University's library databases and well as Google Scholar. The information and sources reviewed included peer-reviewed journals, books, doctoral dissertations, websites, and government reports on the subject of NPO and financial sustainability. The literature review consists of 79 peer-reviewed articles published between 2014 and 2019 and 11 published in 2013 or earlier. A book was also used in the literature review. The percent of peer-reviewed articles included in the literature review published within 5 years of my anticipated graduation in 2019 is 88%.

Nonprofit Organizations

In the United States, NPOs comprise religious, altruistic, and educational foundations that vary regarding impact, scope, purpose, size, and resources (Arik, Clark, & Raffo, 2016). Despite their diversities, the role of NPOs in the third sector of federal and state economies is significant, including the development channels for social integration, creation of employment opportunities, and provision of products and services that are associated with fulfilling social needs in the society (Svidronova, 2013; Weerawardena, McDonald, & Mort, 2010). Statistics from the Center on Nonprofits and Philanthropy indicated that in 2012, the NPO sector accounted for 5.4% of the U.S gross domestic product (GDP) from the over $850 billion contributions to the country's economy (McKeever & Pettijohn, 2014).

Scholars, policymakers, and experts in the industry acknowledge that NPOs thrive in a competitive atmosphere. These organizations fulfill social needs that the corporate sector does not because of its profitability (McKeever & Pettijohn, 2014). As NPOs lack the government's taxing power and are not dependent on the collection of revenues, they implement uncharacteristic operational strategies and rely on several partnerships and stakeholders for the resources necessary for service delivery. In the past, governments were the primary sources of funding for NPOs as well as a cause of concern, as several enterprises have not received complete policy assurance (Arik et al., 2016). Now, novel public management approaches and the move to restructure administrations have significantly altered the association between NPOs and governments, increasing the rivalry in the NPO industry by appealing to for-profit companies to join service markets that were conventionally occupied by NPOs. Moreover, the number of NPOs is increasing at an unprecedented rate. For instance, in 2012, the United States encountered an 8.6% increase in the number of NPOs from 1.28 million in 2002 (McKeever & Pettijohn, 2014). This growth has resulted in unpredictability regarding support from benefactors as both internal and intra-sector competition for aids increases (Al-Tabbaa, Leach, & March, 2014).

The recession of 2008 was a significant crisis that impacted the U.S. economy as well as organizations across the globe (Walker, Earnhardt, Newcomer, Marion, & Tomlinson, 2016), which included NPOs. Globally the recession of 2008 prompted major business shutdowns, downsizing, substantial losses in stock markets, record financial volatility since the Great Recession era, and high redundancy rates (Bansal, Jiang, & Jung, 2015). The consequences of this economic slump are anticipated to continue to affect the performance of NPOs such as employment cuts, uncertainty regarding sponsorship, slow income growth, and feelings of apprehension in the recovery period. NPOs were probably affected more by the 2008 economic slump compared to for-profit firms as they faced dwindling financial resources and a skyrocketing demand for services (Panwar, Nybakk, Pinkse, & Hansen, 2015). The downturn occurred at a time when altruistic donation increased by $11 billion from $295 billion in 2006 before declining by 3.6% 3 years later (Arik et al., 2016). Charities from both corporate and individual sponsors declined significantly (McKeever & Pettijohn, 2014). A survey conducted by Nonprofit Fund (2011) revealed that more than 80% of NPOs remain optimistic that the demand of services will increase even as the economy is recuperating, but Pettijohn, Boris, and Farrell (2014) reported NPOs were still experiencing the impacts of the recession in 2012.

Regardless of the financial slump and NPOs reporting massive cutback in funding, this industry has observed a significant growth, which was partially driven by the Obama government's economic incentive plan called the American Reinvestment and Recovery Act. Most NPOs were in a position to adapt and employ inventive, tactical methodologies in a transforming atmosphere (Al-Tabbaa et al., 2014; Panwar et al., 2015; Weerawardena et al., 2010). In the subsequent sections of the literature review, the diverse approaches adopted by the NPOs to survive the financial difficulty and volatility will be explored.

Definition of Financial Sustainability

Sustainability is the capability of an organization's governors to maintain the institution over an extended period (Eriksson & Svensson, 2016). The description of financial stability, however, might differ across NPOs and commercially oriented companies contingent on the establishment's overarching objective, revenue, and business framework. For either type, financial capacity refers to funds or resources that give an enterprise the capability to procure opportunities and respond to unanticipated uncertainty while continuing normal operations. Financial capacity depicts the extent of supervisory flexibility to rearrange resources in response to prospects or risks. A significant determinant of an NPO's success is its financial sustainability and its leadership's ability to adapt to changing financial climates (Schatteman & Waymire, 2017). To summarize, fiscal sustainability is the capability of being financially stable to offer social services regardless of environmental changes. The financial sustainability for NPOs is a significant concern regarding survival (Rottkamp & Bahazhevska, 2016).

Diversification of Financial Resources

Before the 1990s, there were few empirical studies on the intersection of NPOs and free enterprise. The indication of sales, entrepreneurship, and incomes was rejected by the NPO society (Gras & Mendoza-Abarca, 2014). After the 1990s, however, the implications of the recession and loss of government funding made NPO leaders start exploring more profit-based chances, which resulted in aid via the trade of goods and services under the social entrepreneurship banner. NPOs with more differentiated portfolios have reduced the degrees of funding volatility during periods of economic hardship, implying that divergence is a pragmatic move for financial stability (Maier, Meyer, & Steinbereithner, 2014). Diversification means acquiring funds from different sources (Sacristan Lopez De Los Mozos, Duarte, & Ruiz, 2016).

NPOs can mitigate income lack of predictability through differentiation by leveling their dependence on donations, net revenue, and investments (Sacristan Lopez De Los Mozos et al., 2016). NPOs reduce their financial inflexibility during economic slumps via diversification by balancing their dependence on earned revenue, charities, and reserves (Maier et al., 2014). The positive impact of diversification on financial sustainability does not include potential trade-off donation sources such as netted proceeds raised from private donors, but it does indicate that regardless of the changes in the number of individual income sources, an expanded portfolio leads to increasingly sustainable income that can support organizational survival. Therefore, an NPO with equivalent income from many channels might be considered financially more stable or healthier compared to those with a single income source because of the elasticity that enhances the capability of surviving economic recessions. Underlying causes related to nonprofit vulnerability should be of considerable assistance to negate the breakdown of NPOs through appropriate intercessions (Zhai, Watson, Gilchrist, & Newby, 2017). Further, dependence on donor funding initiatives while dealing with the allied bureaucratic pressures and regulatory measures can decline the NPOs' flexibility toward strategic organizational decisions regarding the desired upshots, clients, and priority of objectives (Ketola, 2016).

Revenue diversification for an NPO depends on numerous organizational and environmental variables (Shea & Wang, 2016). NPO leaders should make strategic decisions regarding whether and how to diversify revenue streams (Shea & Wang, 2016). The financial health of NPOs is not harmed or influenced but improved by broadening income avenues (Hung & Hager, 2018). There are various profits of income diversification, including flexibility, community embeddedness and connection, growth potential, and the probability of gaining autonomy (Hung & Hager, 2018). Flexibility from diversification of financial sources offers alternatives to NPOs, especially with fluctuations as a result of global economic recession (environmental swings) or dissatisfaction on the part of a primary sponsor (Maier et al., 2014). The divergence of income portfolios heightens organizational solidity and decreases financial risks because a drop in one avenue of revenue might be counterbalanced by escalations in others. For example, on average, nongovernmental sports trusts acquire comparatively small donations from sponsors while a substantial income is obtained from grant funding (Wicker & Breuer, 2015). These community-based trusts remain financially healthy through diversification of revenue avenues by strengthening social collaborations that address the agendas of corporate social responsibility of for-profit companies. Even though commercial patronage can provide extra funds, sponsorship aid can be unlimited and support organizational flexibility (Wicker & Breuer, 2015). However, while partnering with for-profit organizations via corporate social responsibilities, it is important for NPOs to guarantee sponsors' satisfaction by fulfilling the mission (Wicker & Breuer, 2015).

Community connectedness enables heightened infiltration of NPOs into their environments, elevating financial survivability through the diversification of mission objectives (Hung & Hager, 2018). NPOs broadening their revenue avenues provides publicity to new audiences. For instance, an NPO that is popular among local sponsors might acquire uncharacteristic networks, improved reputation, and heightened embeddedness in their community through social innovativeness (Panwar, Nybakk, Pinkse, & Hansen, 2015). Expansion of revenue channels might facilitate the stabilization of finances during economic slumps; furthermore, more points of a community network might also add a buffer against any economic turmoil.

The available income sources for NPOs also embody occasions for growth (Maier et al., 2014). Enterprising NPOs are at times explored to pursue novel revenue streams for their possibility to improve organization financial stability (Hung & Hager, 2018). For instance, when attempts to increase donations are exhausted, organizational leaders might encourage their employees to embrace earned revenue initiatives to finance new missions and pay staff. If such ventures prove fruitful, they might facilitate enhanced integration of programs or foster growth.

NPOs might encounter financial challenges if they remain reliant on a single source of funding (Maier et al., 2014). Expanding revenue avenues enhances an NPO's autonomy and reduces resource dependence, allowing NPOs to maximize their incomes to meet the anticipated objectives. Many of the globe's leading and most influential transnational NPOs such as Doctors without Borders, OXFAM, CARE, The Nature Conservancy, PLAN, Save the Children, World Vision, Human Rights Watch, and Amnesty International among others are registered in the United States where they are involved in wide-ranging fundraising practices to finance their worldwide operations (Mitchell, 2012). These civil society NPOs are expected to maintain a level of autonomy from the institutions and personalities on which they rely for financial support, though their dependence affects their autonomy and places them at risk of resource dependence and the external control.

Resource Dependence Theory

NPO leaders have exploited the principles of RDT to identify, implement, and evaluate strategies targeting resource reliance (Mitchell, 2012). Proponents of RDT argue that an NPO is subject to outside influence when it relies on the external environment for a substantive proportion of its funding (Pfeffer & Salancik, 1978). The theory acknowledges the influence of external elements on organizational ecology and, even though the context inhibits leaders, they can play a central role in diminishing environmental volatility and dependence. Resource disproportionateness between a donor and an NPO can spur organizational subservience and eventually a loss of organizational freedom (Mitchell, 2012). NPOs' reliance on donative resources affects organizational liberty to implement strategic choices such as outlining the nonprofit's mission statement, the target population, the anticipated outcomes, and the operating protocols (Ketola, 2016). Thus, based on the RDT framework, NPOs that rely on a financially influential sponsor, which receive pressure to comply with benchmarks enforced by the sponsor, will experience reduced degrees of organizational freedom in tactical decision-making.

There are many strategies to maintain autonomy from external sources. These strategies include compromise, alignment, donor education, subcontracting, selectivity, perseverance, specialization, commercialization, geostrategic arbitrage, and funding liberation; however, revenue diversification was the most effective to guarantee financial stability. These strategies can be categorized into three classes: adaptation, avoidance, and shaping (Batley, 2011). Adaptation tactics mirror the highest susceptibility to external influence, avoidance leads to a lower risk, and shaping reflects an NPO's capacity to counterattack and even inverse the course of control (Arshad, Abdul, & Abu, 2014).

The extent and the impacts of revenue diversification on the financial health of an NPO are shaped by the organizational mission. For example, Wicker, Feiler, and Breuer (2013) argued that although every NPO supporting the sports industry in their study had the general goal of supporting football sport, there were other short-term, nonprofit aims, including promotion of sociability. Thus, organizations that possessed noncommercial mission statements such as setting the value on sports culture, promoting competition, and delivering nonsport initiatives had several funding sources compared to their counterparts with strictly profit-making goals (Wicker et al., 2013). NPOs can diminish their funding uncertainty by depending on the income of diverse risk levels; by combining various streams, an NPO can deal with volatility during global slumps. For instance, unlike for-profit sports clubs in Germany, the financial status of nonprofit sports governing bodies was stronger because of revenue diversification, which enabled them to generate income through events, renting out of facilities, merchandising, benefactions, and collecting membership fees as well as registration of clubs, training, licensing, and branding for local sports teams (Wicker & Breuer, 2013). Therefore, chasing profit-oriented missions augmented the economic uncertainty of sports clubs as they rely on a limited number of funding sources (Wicker & Breuer, 2013, 2015).

Regarding financial success factors, NPOs that have effective value governance, optimization of cost, and are constantly devising methods of increasing revenue are likely to have lasting financial security (Wicker & Breuer, 2013, 2015). In this case, diversifying revenue streams and adjusting cost suggests that such NPOs endeavor to balance the financial equation by minimizing expenses and escalating returns simultaneously. Further, Svidronova (2013) appraised the sustainability of nonprofit enterprises in Slovakia and recognized four primary strategies that have promoted the sustainability of the sampled NPOs: marketing, personal, product, and financial strategy. Additionally, the Slovakian NPOs used three fundamental fiscal approaches to cushion themselves from environmental uncertainties: self-financing, fundraising, and diversification of revenue avenues. Regarding product strategies, the enterprises focused on ensuring the delivery of quality merchandise and services and maintained a portfolio in addition to emphasizing the personal sector through engagement of volunteers as the primary source of human capital, training their employees, and hiring professional managers. Finally, the NPOs focused on publicizing their missions and building their reputation by maintaining accountability and credibility in the allocation and reporting of financial statements (Svidronova, 2013; see also Whitney & Gale, 2015). Additionally, NPOs have created awareness of their goals by organizing joint events with communities and sponsors or by hosting open day activities. These endeavors have enhanced NPOs' financial security and organizational sustainability (Haddad et al., 2016).

Income Concentration

Regardless of the advantages of diversification of revenue streams in mitigating the impacts of uncertainty in environmental conditions, some studies have challenged the positive correlation. For instance, Katz and Brock (2014) claimed that by shifting attention to building financial capacity, income concentration can improve an NPO's funding survivability in addition to mitigating administrative difficulties related to revenue differentiation. They suggested a robust and direct association between revenue concentration and an escalation in NPOs' financial ability, especially when capacity is computed in terms of total proceeds. However, when an NPO's financial health is measured, the impact of revenue concentration shows an adverse effect on organizational funding sustainability (Katz & Brock, 2014). Moreover, proponents of revenue concentration diverge from tactics that underscore the necessity for cutting administrative expenditures, citing that NPOs might be unable to build their financial capability without incurring the administrative and fundraising overlays as well as compensating executive managers. This argument is supported by Von Schnurbein and Fritz (2017) who claim that skyrocketing program expenses result in growth, but functional overheads have no substantial effect on financial development. Cutting administrative overlays alone does not necessarily enhance financial capacity. Based on the competitive advantage framework which holds that funders have no interest in managerial cost ratios, nonprofit enterprises need to anticipate difficulties and increase funding to retain leadership in a field.

Chikoto, Ling, and Neely (2015) employed the Hirschman-Herfindahl Index to test if an NPOs move to expand its income channels is fundamental to financial sustainability. The Hirschman-Herfindahl Index is often espoused to evaluate the extent to which economic data comprises fragmented revenue measures. From their findings, the authors challenged how the revenue diversification index is computed, citing that the use of disintegrated data might not only affect the significance of the outcomes but also yield divergent results. Depending on the accumulated measure would lead to an inference of no correlation between financial survivability and revenue concentration. Furthermore, broadening the revenue avenues might misstate the statistical significance and scale of the effects as environmental conditions vary. Lu, Lin, and Wang (2019) also determined that the differentiation of earning avenues had an insignificant impact on financial risk although it had a marginally adverse effect on fiscal capacity. Chikoto et al. (2015) noted a difference on the calculation of the measurement indexes of both revenue concentration and diversification, the latter has a substantial impact on an NPOs financial growth, and consequently, survivability during economic difficulties.

Von Schnurbein and Fritz (2017) claimed that although existing pieces of literature mainly consider the variation of revenue channels necessary as it guarantees organizational sustainability, an analysis of 200 fundraising charities in Switzerland proved otherwise. The outcomes of this study showed that NPOs that exhibited a higher level of income concentration had a stronger financial capacity between 2005 and 2012. Von Schnurbein and Fritz (2017) added their perspective in the revenue diversification discourse, citing that considering the RDT, widening revenue streams has been espoused as a determinant of financial sustainability as well as a descriptive measure of financial health. Income diversification has often been considered an independent factor which is understood as a dynamic management decision. Nonetheless, other investigations have revealed that sources of revenue are related to a combination of initiatives offered by the NPO (Fonadova, Spalek, & Hyanek, 2016). The findings from Von Schnurbein and Fritz's (2017) study support Katz and Brock's (2014) argument that financial sustainability comprises both capacity and stability. When nonprofit enterprises only attend to monetary stability, they actively reduce their opportunities for growth. Steadiness might mitigate income uncertainty but should not be considered an approach of increasing revenues (Chikoto et al., 2015; Katz & Brock, 2014; Von Schnurbein & Fritz, 2017).

The argument that cutting administrative overheads will help with the bottom line is supported by the nonprofit starvation cycle. According to the proponents, the cycle concept holds that donors anticipate NPOs to expend an irrationally low share of their revenues on fundraising and administrative expenses. Consequently, NPOs are compelled to devote little to the organizational systems, such as information technology, employee training, and reimbursement or fundraising practices. Nonetheless, when the NPOs report reduced expenditures on overheads, financiers expect even further cutbacks in the future (Schubert & Boenigk, 2019). The aftermath is a vicious cycle between the donors' demands and organizational conduct, causing a gradual decline of expense ratios and investment gaps that impede the effectiveness of the NPOs operations and leadership.

Many investigations have explored the nonprofit starvation cycle phenomenon by investigating the contributory factors underlying it. For instance, Garven, Hofmann, and McSwain (2016) reported that like publicly traded commercial companies, NPO managers are braced with stresses regarding financial reports. Even though NPOs' accomplishments are not evaluated based on return on investment (ROI) or profit margins, the status of their financial statements determines funders' long-term commitment toward them. The management of budgetary outcomes by NPOs often focuses fundraising and administrative expenditures divided by total revenues (overhead ratio) or program outlays divided by total overheads (program ratio) (Garven et al., 2016). According to Garven et al., some NPOs leaders have resorted to manipulation of the program ratio in response to economic pressures — a move that decreases the validity of financial reporting and lowers the decision utility of fiscal data.

Often, the aims of altering financial records are to increase program ratios, improve watchdog agency ratings, and augment the organizational reputation with the hope of attracting more grants and donations. However, empirical findings have shown that the strategies used, such as misreporting fundraising and administrative expenses and reporting misleading financial information leads to mistrust from funders, while adjusting spending behavior results in the vicious starvation cycle (Garven et al., 2016).

Chatio, Welaga, Tabong, and Akweongo (2019) examined factors that influence NPO volunteer performance. The factors were based on the educational status of the volunteers; non-monetary incentives and logistics were also suggested to enhance volunteers' performance (Chatio et al., 2019). As posited by Lee and Suh (2016), although non-monetary performance reporting should play a primary role in the general ethical practices of NPOs, it is also essential not only with respect to transparency but also regarding the following of scientifically observed influences on the amount of funding raised. Lee and Suh (2016) illustrated that the probe agency clashes between the NPOs boards and the management might prompt alterations of reported incomes. These authors also found that NPOs whose directors were involved in the managerial formulation of strategies are more likely to follow performance accountability, client-service, and financial credibility practices. Administration and governance training as well as mentorship opportunities are essential in enlisting qualified financial officials who will guarantee organizational performance and fiscal accountability.

Lecy and Searing (2014) argued that the NPOs cycle of starvation is an enervating pattern of under-investment in organizational structures driven by potentially deceptive financial reporting and funder anticipations of substantially low overlays. Nonetheless, as stated by Lee and Suh (2016), organizational size and infrastructure are central to the explanation of NPO overheads. Organizational leaders have been successful in luring donors for their support by offering them inclusion in programmatic activities; however, it continues to be difficult to find donations for non-programmatic activities (West & Ries, 2018). Small NPOs that often rely on unpaid workers in their operation and management have low administrative expenditures. However, as NPOs professionalize, they tend to shift to investing in experts which elevates overheads (Sanzo-Perez, Rey-Garcia, & Alvarez-Gonzalez, 2017). Although Lecy and Searing (2014) posited that this trend might result in the starvation cycle, some NPOs might expand and attain economies of scale through collaborations or consolidations to reduce overheads.

Gneezy, Keenan, and Gneezy (2014) posited that funders are inclined shun charities that devote a substantial amount of revenue to fundraising and administrative costs, thereby risking the financial survivability and organizational effectiveness of NPOs. To resolve this challenge, Gneezy et al. (2014) suggested that NPO managers should employ donative resources from their primary funders to meet overhead expenditures and provide prospective sponsors overhead-free bestowment opportunity. The proposal is supported by the findings of their field-based study which indicated that by notifying prospective donors that an initial endowment will meet both functional and fundraising expenses, NPOs can remarkably enhance the total bequests and donation frequency by 75% and 80%, respectively. Meer (2013) used information from DonorsChoose.org to explore the impact of efficiency prices on donating and noted that the provision of precise financial data increased the chances of acquiring sizeable donations, the frequency of donations, and the probability of a mission attaining its goal.

The sole purpose of NPOs is providing a benefit to the community (Potluka, Spacek, & Von Schnurbein, 2017). Some scholars have recommended the recognition of donors as a means of increasing financial capacity of NPOs, citing that the desire for social approval motivates individuals or a cohort of philanthropists to be more charitable as their open-handedness is visible to others. For instance, Samek and Sheremeta (2015) conducted a framed field test to explore the effect of revealing the names of donors, who have made both large and small donations, on their readiness to provide more funds. The outcomes suggested that by publicizing the philanthropists' names on brochures, banners, books, pens, or desks emboldens maximum donations among those who donated higher amounts and discouraged insignificant contributions from those with zero bequests. The authors posited that the revelation of donor identities generates tournament-like motivations that inspire charitable individuals or corporates to avoid the negative gift of infamy and strive for a positive prize of prestige and repute. Furthermore, Samek and Sheremeta (2015) advised that when publishing annual financial reports or recognizing funders, NPO managers might profit from using such tournament-like inducements. Kim and Han (2015) primarily conclude that learning the characteristics of an NPO enhanced the financial performance and satisfaction; nonetheless, they also warned that managers should be cautious when revealing non-contributors as NPOs face the first-order challenge of drawing and retaining philanthropists. Given that NPOs are subsidized by government funding sources, the learning capacities and financial performance in meeting new social needs in an innovative manner is to some degree constrained and not sustainable (Kim & Han, 2015).

Adaptation

Resource management is essential in the nonprofit setting because organizations operating in uncertain financial environments must rely on external diversified resources to ensure sustainability (Webb & Waymire, 2016). From the listed tactics, perseverance, alignment, and subcontracting are considered adaptation approaches. Some of the interviewed leaders in Mitchell's (2012) investigation indicated that alignment occurs when NPOs restructure their programs to fit sponsor preferences. This encompasses the managers' move to arrange the organizational mission, vision, and short-term goals to be in line with donor priorities. AbouAssi and Tschirhart (2017) argued that although alignment might empower an NPO to buffer pressures and reduce volatility in its resource stream, it might also increase resource dependence and consequently result in loss of autonomy. Alignment can also transpire through the spread of market donations budgeted for specific missions and from diverse sequential and geographic restrictions sponsors. In this case, nonprofit leaders can successfully ensure the financial sustainability of their institutions by reshaping the organizational goals depending on the exact amount of available funding (AbouAssi, 2015). The financial sustainability argument AbouAssi, (2015) presented is consistent with the empirical evidence of previous research which indicated that for some NPOs, the location, scope, and timing of missions and even the target social problem might be shaped by donor preferences.

Greiling and Stotzer (2015) reported that the managers of the analyzed NPOs exercised their leadership capacities before adopting other options. The adaptive intervention and the implications of non-sustainment or survivability might ensue following the executive's readiness to change or adjust organizational business strategy to align with donor demands. Osah and Khene 2018 recognized 3 structural elements that serve as an impetus for adaptive decision-making for NPOs, including the necessity for financial diversification, the requirement to fulfill social demands, and the compulsion to acclimatize with donor stipulations. Organizations that typically operate within a traditional capitalist paradigm forfeit their social legitimacy, but corporate social responsibility focuses of a shared value between corporations and a community impact (Jackson, 2016). In a similar investigation, Mosley (2012) evaluated how NPOs address funding insecurity by analyzing one-year data from more than 600 nongovernmental organizations in Los Angeles, California. Five classes of adaptive strategies espoused by the sampled organizations emerged from the assessment, including (a) NPOs' expansion through the addition of new programs, (b) restructuring of the NPO by decreasing the number of employees or halting some of the services, (c) executing collaborative initiatives, (d) diversifying the means of earning revenue, and finally, (e) starting or intensifying advocacy engagement. These adaptive approaches, however, were more favorable for large-sized NPOs as they had enough capacity to execute the various strategies as well as a more extensive array of tactics to choose from compared to small-sized companies.

Subcontracting

NPOs also encounter enticements to contract out their services to effectively accumulate a significant amount of finances from influential funders. Some of the interviewed leaders of small nongovernmental organizations in Mitchell's (2012) qualitative analysis cited that they faced constant challenges in their attempt of fundraising, but after collaborating with larger institutions, they fortified their financial sustainability. Such managers indicated that moving away from operating a mission-driven institution to a contract-based one indeed enabled them to secure multilayer projects worth multimillion dollars.

Scholars warn that the subcontracting strategy is marked by various risks, such as reduced organizational autonomy (Pope, Saigal, & Key, 2014) because often the larger NPO perceives that the smaller NPO is receiving the subcontracted project as an extension of their mission. Usually, the latter is treated in a domineering way regarding the requirement of accountability. Therefore, subcontracting reduces both flexibility and freedom in resource management and, consequently, decreases small NPOs' ability to tailor their financial sustainability approaches during economic downturns. Such organizations are, however, compelled to espouse the strategy of perseverance by scaling down or building up cash reserves and donations, adjusting with funding insufficiency via intentional cost-minimization, and surviving with persistent impediments associated with inadequacy in the external resource atmosphere.

Avoidance

Revenue Diversification

Circumvention strategies comprise revenue diversification, specialization, funding liberation, selectivity, and geostrategic arbitrage. The diversification of resources is a well-described tactic to minimize donor dependence. Empirical evidence suggests that NPOs with multiple avenues of funding encountered less income improbability and enjoyed more autonomy of tactical choice; although, every resource channel is associated with a certain degree of risk (Fonadova et al., 2016; Maier et al., 2014; Omura & Forster, 2014). Findings also suggest that high dependency on funding from government sources is emphatically connected with organizational formalization despite the fact that asset assorted variety does not have any informative power on organizational behavior and structure and it is focused condition for resource acquisition significantly affect goal setting in NPOs (Seo, 2016). On the other hand, the focus on resource development might shape an NPOs ability to develop and concentrate on organizational capacity in a positive or negative manner (Murphy & Robichau, 2016).

Specialization

Specialization ensues if an NPO distinguishes itself with a fundamental competence in a specific programmatic field classically pigeonholed by high sponsor demand and comparatively low organizational supply. Specialization ensures that the NPO receives donations from many benefactors, thereby limiting the probability of financial instability during economic downturns. Available literature contends that NPOs that identify an unexploited niche can take advantage of the same, attain realm clarity, and engage in partnership more cooperatively (Mitchell, 2012). Mitchell further explained that an NPO that embraces specialism as a strategy could achieve substantial cutting edges over funders when they are trustworthy, provide diversified services, and have been previously financed to scale. Additionally, specialism improves selectivity and generates opportunities for the NPO to dynamically influence their benefactor preferences (Hung & Hager, 2018). However, Mitchell also cautioned that unwarranted specialization could limit the successful sponsor market for an NPOs scheduling, a submission that might counteract the funding interest of organizations.

Selectivity

Selectivity is the simplest form of avoidance and refers to NPOs' capacity to cast off restricted financing when conditions are not in congruence with the organization's pre-established mission statement. Panwar et al., (2015) posit that for several managers, selectivity is demonstrated by a moral devotion to remaining mission-driven instead of donor-driven. For instance, one of the interviewees in Mitchell's (2012) investigation reported that the necessity to acquire donation does not influence the tactics and objectives of their small NPO as they are extremely selective and methodical in delineating their scopes. Another respondent reported that they observed organizational regulations that compel them to avoid a donor-driven mentality by officially distinguishing programming from fundraising responsibilities.

Transnational nonprofit institutions and their donors share a reciprocal relationship, with the NPOs providing legitimacy, expertise, specific abilities, and local knowledge while donors proffer the necessary resources. Consequently, several NPOs possess substantial power to influence their donor demands. Some of the financial sustainability-shaping interventions espoused by NPOs during economic recessions involved donor education and compromise.

Donor Education and Compromise

Donor education involves ensuring that a donor is informed and engaged. An engaged donor believes in being active and contributing to the organization’s mission. Contrary to the alignment tactic, donor education ensues when an NPO converses the conventional flow of authority by leveraging its strengths and capacities to influence the inclinations of its financiers. Several NPO managers recognize the effectiveness of benefactor training through experience; they are required to understand both the organization’s vision and the funders’ desires. Interviewees in Mitchell’s (2012) study reported that they often strike a balance between their wish to draw funding for reliable programming and the infrequent need to tailor their objectives around sponsor demands. Maintaining equilibrium between the two might be characterized by tension, particularly regarding whether programs should be designed for funders or vice-versa. In such a scenario, compromise is required to manage the tension. Such tension occurs when the NPOs’ and benefactors’ desires overlap. Hawkins (2014) states that as wardens of donative finances, NPOs should accomplish their intended mandates. However, as stated by Mitchell, tension might arise following a drive for organizational diversity by a subsection of the NPOs shareholders, while those committed to the original mandate might be concerned that differentiation might result in mission drift. Unlike Mitchell’s compromise proposition, Hawkins’ research recommends building tactical intention through negotiation as dialogue leads to convergence of ideas which allows the clashing parties to reach a mutual understanding as well as an agreement on the best way forward.

Fostering Relationships with Financiers

Although NPOs establish the initial interaction with investors or sponsors, maintaining sustained rapport remains a challenge, which might be more difficult during economic downturns. Bucher, Jager, and Cardoza (2016) suggest that community investors and foundations can be essential to selling the company's mission by pinpointing niche prospects in their societies as well as acting as conveners. However, venture capitalists anticipate obtaining profits for their money. In case of NPOs, ROI is not in the form of profits but instead through the evidence that the invested funds have resulted in the accomplishment of the NPOs social mandate. Therefore, NPOs are delegated with identifying donors' expectations and understandably passing the information, which makes it essential for NPOs to be cognizant of the manner in which they communicate value to their prospective and previous funders when fostering long-term relationships.

Apart from clearly portraying the significance of the NPOs' mission statement, open communication will allow donors to perceive the influence of their donation. Jeong and Kearns (2014) reported that along with maintaining clear communication channels, NPOs should preserve credibility to attract funding and consequently enhance their financial capacity during economic slumps. These scholars conducted in-depth interviews with 42 executives from various NPOs in Seoul to explore the participants' perceptions of the relationship between preserving accountability and stakeholders' expectations (Jeong & Kearns, 2014). According to the interview responses, senior NPO managers in South Korea believed that they are answerable to their employees, government agencies, and board members. Maintaining accountability boosts the NPO-donors relationship through the presentation of investment outcomes in an independently replicable and verifiable approach. Both culpability and clear communication assist donors in aligning their priorities with the NPOs social mission as well as aid in nurturing a relationship based on trust and transparency.

Funders might be enthused to remain dedicated to offering long-term financial support to the NPO. Sanzo, Alvarez, Rey, and Garcia (2015) analyzed the influence of business-charity partnerships on NPOs' capacity building, development of innovation, and financial sustainability and reported that close interactions grounded in assurance and trust promote the charity's generation of innovative ideas. However, the strength of this impact relies on the type of organization and its contribution to the collaboration. Arik, Clark, and Raffo (2016) identify 3 tenets of the RDT: (a) enterprises are presumed to be made of internal and external alliances that arise from social interactions formed to shape and regulate behavior, (b) the funding atmosphere is supposed to enclose scanty and valued resources which are critical to an NPOs sustainability, and (c) organizations are expected to accomplish objectives within their setting to gain power over resources so that they can reduce reliance on others and seek control over funds that efficiently utilize the dependence of other enterprises on themselves. Based on the compositions of the RDT, however, the external environment gets marred by improbability for the NPO as the latter is always required to attempt to establish relationships that support the maximization of its control and decrease financial risk. Arik et al. 2016 suggested that NPOs can limit improbability by establishing partnerships, informal and official relations, or managing internal resources in a way that can result in financial survivability.

Cost Reduction Strategies

For NPOs, volunteerism is a core intervention capable of addressing financial stability issues and encouraging community engagement in organizational projects. Corporate social responsibility improves an organization's social value as well as profitability and performance (Cherian, Umar, Thu, Nguyen-Trang, Sial, & Khuong, 2019). Zollo, Laudano, Boccardi, and Ciappei (2018) argue that the work of unpaid workers is a fundamental resource for several NPOs. Data on volunteering in nations reveals that the financial value of this free contribution on an average is twice as high as the sum of cash bequests (Zollo et al., 2018). As a cost-reducing intervention, volunteers can supplement employees, provide knowledge that NPOs might be lacking and, owing to their massive numbers, improve productivity and mission accomplishment at a minimal cost. Sontag-Padilla, Staplefoote, and Morganti (2012) report that in 2009, approximately 50% of all NPOs in the United States indicated that they depended on volunteer enlistment for improving current operations and withstand the 2008 financial slump.

Essential to understanding the motives of helpers when settling on volunteerism as an approach for fostering financial survivability during unfavorable economic times. Mye and Moracco (2015) suggest that NPO administrators in charge of recruiting unpaid workers should support the volunteers' personal development by assigning them tasks that are aligned with their individual goals. This initiative will not only enhance job satisfaction among the volunteers by serving as internal motivation but will also teach organizational citizenship behavior and consequently reduce the risk of turnover. Manetti, Bellucci, Como, and Bagnoli (2014) claim that although value from volunteers diminishes the costs of human resources by reducing salary expenditures, it is also associated with additional expenses in terms of training, recruitment, and supervision. This is particularly true in a milieu where nonprofit enterprises are striving to improve their efficiency levels and professionalization while attempting to cut on outlays.

Manetti et al. (2014) conducted a case study to determine the use of social return on investment (SROI) for measuring the effectiveness of volunteers regarding an NPOs sustainability. The outcomes confirmed from the study proved that spending financial resources on volunteerism positively affects unpaid staff by improving their skills, personal satisfaction, and social interactions. Moreover, the authors found SROI to be a relevant measurement tool for social incomes of volunteer-associated expenses incurred by NPOs. However, SROI should be employed cautiously as the quantification of social effects and upshots is particularly multifaceted and might result in narrowly objective measures that create avenues for uncertainty among shareholders.

Cantu and Mondragon (2016) conducted interviews and analyzed documents of 28 NPOs in Mexico to ascertain personal and organizational factors that facilitate generation and transfer of knowledge to volunteers in NPOs. The commonly espoused methods for knowledge transfer comprised seminars and examinable courses which were grounded in organizational culture and the unpaid staff’s level of motivation. This agrees with the findings of Manetti et al. (2014) which highlight the significance of considering volunteers' motives in an NPO.

Carvalho and Sampaio (2017) performed a qualitative evaluation of the volunteer supervisory approaches in 5 Portuguese NPOs as well as the elements that drive the effectiveness of volunteerism. The results indicated that NPOs that consider recruitment and management of free labor one of their strategic plans are likely to enhance the overall efficiency of the organization and the subsequent financial sustainability. The study noted that the sampled NPOs employed a range of recruiting techniques, including word-of-mouth and social media, which are relatively inexpensive. Only 2 of the NPOs had formalized entry requirements and one performed psychological evaluations during staffing to target volunteers grounded in the level of motivation, emotional resilience, and devotion to the organizational mission statement. With respect to financial sustainability, the findings suggested that reliance on volunteers and community partnerships ensured increased capacities for the 5 sampled NPOs and expanded their revenue sources (Carvalho & Sampaio, 2017). Particularly, the integration of volunteerism as the organizational strategic plan alongside community collaboration was a significant driver for attracting long-term funding from prospective donors.

Irrespective of the profits NPOs can acquire from volunteerism, studies have reported a decline in the number of individuals willing to offer unpaid labor, while others have questioned its efficacy. For instance, Hrafnsdottir and Kristmundsson (2016) contend that NPOs are experiencing a decrease in the volume and type of volunteers owing to the progressive shift toward reliance on specialists. The authors investigated the significance of volunteers as a strategic resource for NPOs in Iceland's welfare services and noted that the contributions of unpaid workers have substantially dropped and that they are principally employed to supplement other resources such as preparing for fundraising events. Yeomans and Al-Ubaydli (2018) proposed an integrated approach for volunteer management in which work allocation for helpers are incorporated into their personal vocations, interests, and lives. This will ensure that they perceive the undertaking as an extension of a task that was already part of their lives instead of struggling to fit in. Through this integrated approach, volunteers will be motivated to work toward the accomplishment of the organizational mission and subsequently facilitate both cutting of salary expenses and enhance overall efficiency. Increased efficiency will enhance the NPOs reputation as well as ensure advances in attracting both funders and more volunteers. As mentioned previously, retaining devoted and active volunteers is fundamental and yet, it is among the toughest challenges for NPOs. Nencini, Romaioli, and Meneghini (2015) attempted to determine the organizational and individual antecedents that foster contentment as well as the intents to resign among 247 unpaid employees working in 4 NPOs. The findings illustrated that the NPOs climate intercedes the link between individual morale and satisfaction and between external inspiration and the intention to quit.

Adoption of Competitive Approaches

Following the stiff competition that marks the nonprofits' external environment, various NPOs create inspiring tales that move individuals through different emotional stages and eventually encourage them to donate. This can be adopted as a competitive marketing strategy in which an NPO presents the objectives of their mission through a compelling story and provision of feedback. Merchant, Ford, and Sargeant (2010) utilized data from an experiment to investigate how donors experience negative feelings after reading the mission statement in a story-oriented appeal for donation as well as the impact of storytelling on the financial capacity of an NPO. The authors noted that providing a comprehensive narration of appealing tales is central to the way philanthropists comprehend and address issues within their social relationships and realms.

Appealing stories assist prospective donors in understanding reality through the interaction between the individual's sense of living at the moment and symbols presented in the tale. Often, charitable organizations which expressively involve the public in their petitions for aid attract empathy and increased funding by evoking negative feelings such as guilt, fear, anger, and sadness. Merchant et al. (2010) add that in addition to storytelling, providing feedback through the recognition of donor efforts and updating them on the results of the mission builds trust and increases the probability of long-term commitment; this reduces financial uncertainty during economic difficulties. Gayle, Harrison, and Thornton (2017) found that the provision of effective services, comprehensive information, and recognition of donor contribution serve as a form of competition. The researchers observed that benefactors obtain the value for their bequests from additional information on organizational goal and by ensuring that donors are provided free meals, receive tours of the institute's facilities, such as the gym, and access to executive managers. Nonetheless, NPOs should be cautious in allocating donative resources to this form of competition as service delivery to funders might increase nonprogram expenditures.

Innovative Fundraising

Fundraising is a major source of revenue for NPOs (Alvarez-Gonzalez, Garcia-Rodriguez, Rey-Garcia, & Sanzo-Perez, 2017). However, during economic downturns, the adoption of coherent and innovative fundraising plans enables many NPOs to withstand the impact of recessions. McMillan-Cottom (2014) contended that the virtual absence of donative resources delivered to local NPOs was noted to be an issue of readiness to contribute than the capacity to give. Formulating an articulate fundraising proposal to deal with the competition and boost the cause of the NPO is critical. In this case, a tactical fundraising plan offers NPOs an opportunity to evaluate the identified effective practices or identify areas for improvement, motivate managers to re-evaluate their specific goals, and encourage stakeholders to concentrate on the long-term benefits of the mission (Sontag-Padilla et al., 2012). Alvarez-Gonzalez et al. (2017) added that incorporating inventive fundraising strategies offers NPOs competitive advantages and enables them to overcome dependence on dwindling financial avenues during periods of uncertainty.

In the modern age of advanced technology, one such inventive approach is the use of social media to attract funders. For instance, McMillan-Cottom (2014) found that the Internet is a single medium that can permit an NPO to engage in dialogue with a considerable number of people owing to its technical features. McMillan-Cottom further argued that previous studies in the health field found social media to be a powerful tool for building donor networks that can enhance NPOs' survivability and profitability. Nonprofit organizations use social media to interact with partners, advance citizen commitment, and engage in electronic advocacy (Guo & Saxton, 2014). Young (2016) found that there is general satisfaction regarding social media based on the related outcomes of its use. There was over 60% positive response that social media could significantly enhance the financial relationships between stakeholders and NPOs (Young, 2016). McMillan-Cottom further noted that a marginal number of the selected NPOs overtly requested charitable individuals to contact them as they did not include call back options or any other means of communication. Such NPOs miss the opportunity of establishing or maintaining networks with their most essential stakeholders through the espousal of dialogic web-based technologies such as call back options, messengers, chat rooms, blogs, podcasts, or user surveys. The analyzed NPOs were also unsuccessful in embracing the Internet for media relations as nearly no information for correspondence was published on their web pages, and only few websites tackled issues about media public on the home page.

In comparison, Young (2016) reported an overwhelming majority of study participants agreeing that the use of social media helped their NPO with the dissemination of information, increasing community engagement through collaborations and recruitment. Both studies suggest that NPO websites face similar challenges as those faced by commercial companies. McMillan-Cottom (2014) essentially concludes that dialogic ability appears to be associated with the financial health of the NPO, thus controverting the presupposition that the web might be employed as a probable equalizer for enhancing fundraising practices. Moreover, strategically considering the use of social media to engage financial support through community engagement can enhance stakeholder relationships to sustain the NPO (Kim, 2017; Young, 2016).

Uzunoglu and Kip (2014) explored social media uptake and dialogic value of websites of 50 NPOs and reported that only 35 websites met the standards of establishing relationships, 19 had links to a social media platform, while 16 employed novel journalistic capacities. Nonetheless, only 4 fulfilled all the criteria for adopting social media. The authors recognized that the Internet presents NPOs with several operational chances for building networks, such as the location of funders, offering a platform for communicating with prospective volunteers, sharing information (publicity), and engendering public receptiveness. As stated by McMillan-Cottom (2014), the Internet's interactive characteristic proffer a unique stage for collecting data, tracking public opinion, and engaging in direct interaction. However, as illustrated previously, the websites of Turkish NPOs appear to fall short in exploiting the overall potential of both social media and dialogic forums. From the findings of 50 web pages, Uzunoglu and Kip (2014) concluded that NPOs should desist from considering NPOs as a monologic vehicle but as a medium for gaining access to donors and for raising funds. To conclude, NPOs might need to devote some of the funds on expertise to enhance their online presence.

Social media platforms, such as Twitter and Facebook, facilitate fast broadcasting and rapid sharing of information. Twitter, for instance, augments the swiftness of any interaction by restricting the size of the texts to easily comprehensible pieces of messages. McMillan-Cottom (2014) investigated how NPOs employ social media to interact with sponsors not only through tweets but also through additional communication techniques. The investigation explored the frequency of the use of tweets by the selected NPOs and the behavior of the users with respect to following, sharing, hashtags, hyperlinks, and retweeting of media files. The study outcomes revealed that the United States' largest NPOs are not utilizing Twitter to seek donor engagement. The findings suggested that although Twitter can be applied as the official communication medium for certain organizations, other characteristics of the platform can facilitate shareholder participation and managerial investigation (McMillan-Cottom, 2014). For instance, posting public texts via Twitter illustrates approachability and institutes a discourse between the NPO and Internet users, including prospective donors and volunteers. Additionally, comments and questions from users directed to the NPO ensure quick feedback from the NPO, enhancing communication and publicity and consequently increasing the volunteer base of the organization.

Interactions or networks form the basis of social media platforms; although currently there are no established guidelines to assist both for-profit and NPOs in handling their social media presence, available studies indicate that the development of networks over the net provides insights into how online stages ought to be utilized to boost relationship growth. Waters, Burnett, Lamm, and Lucas (2009) studied how NPOs use Facebook to interact with their sponsors and promote relationship growth. The study, which reviewed 275 Facebook pages, determined how NPOs employed the social media platform to practice disclosure, disseminate information, and engage with stakeholders.

The outcomes showed that over 90% of the sampled Facebook pages implemented disclosure effectively by listing the NPOs administrators and provided a brief explanation of the organizational cause (Waters et al., 2009). Less than 50% described the NPOs mission statement while even a smaller number narrated the history or provided a link to the organization's website. Therefore, these results indicate that NPOs on the social media desired to be open and accountable by revealing who managed the page and the goal of the website. As evident from reports of the studies reviewed previously, NPOs fail to efficiently utilize the interactive capacity of social networking as they seldom offer information regarding their ongoing projects, prospective projects that require funding, and photographs or discussion boards on the success or impact of previous programs.

Drawing from the Marxian framework, Chaufan and Saliba (2019) reviewed publicly accessible data on revenue streams, educational and policy prescriptions, funded research, corporate affiliations, and social media presence of 3 NPOs: the American Diabetes Association (ADA), Diabetes Canada, and International Diabetes Federation (IDF), to establish the drivers of uneven prevalence of diabetes globally and its effects on health equity. The authors noted that against an irrefutable background of human suffering, local and international NPOs had used the web to marshal funding and resources as well as to interact with policymakers in public and private industries to fight diabetes. The platforms enabled the NPOs to establish two-way interaction such that the community members were in a position to raise alarms in cases of emergencies for the organization to respond promptly. In this manner, the increasing utilization of social media can improve NPOs' swiftness to deliver services, generate more media publicity, and obtain both negative and positive feedback from shareholders to enhance operations. Unlike the formerly appraised NPOs, the American Red Cross society demonstrates the effectiveness of social media usage in terms of communication as well as in terms of establishing and expanding networks. This has also enabled the NPO to sustain a sizeable base of volunteers, an aspect that attracts devoted donors to invest in social functions.

Transforming Organizational Culture

The evaluated studies have illustrated that accountability is a core value that is treasured by donors of NPOs. One way of ensuring organizational effectiveness and attracting new or maintaining old financiers is the transformation of the organizational culture to one that is grounded on answerability. Park and Kim (2016) analyzed quantitative data from a nongovernmental organization in Korea to determine the function of nonprofit service motivation in the improvement of supervisory answerability of 400 NPO staff. The outcomes showed that adopting a participative leadership style that empowers employees through their active engagement in organizational decision-making promotes inherent motivation, strengthens self-esteem, and safeguards individuals from external pressures. Consequently, managers and both paid and volunteer employees will ensure that financial reporting and allocation of donative resources is carried out with the highest degree of transparency.

Weerawardena et al. (2010) conducted several case studies of NPOs to determine how the necessity of establishing a financially stable organization has influenced the strategy focus of NPOs. The results revealed that in reaction to the stiff competition currently present in the industry, NPOs have been compelled to undergo a paradigm shift and concentrate on changes at both the operational and strategic levels of management. The interviewed respondents reiterated the necessity of changing the organizational culture and transforming it to a more answerable one through the demonstration of capabilities, publicity of the impacts of the donative resources, delivery of quality services, addressing of consumer expectations, and clear communication of the desired growth of the NPO.

Other interviewees suggested that organizations restructure their fundraising approaches and develop a basis to raise finance. This involves shifting from conventional fundraising techniques, such as the use of raffles, bingo, and bake sales, to a provision of income-generating services such as licensing agreements, introducing formalized donor missions, and hosting events. In this case, NPOs need to develop an extensive infrastructure to submit the tender for projects and manage them, evaluate if the program aligns with their central "social cause," and to embark on highly competitive ventures with respect to major sponsors such as the government. As illustrated previously, most NPOs choose to diversify their revenue sources as one of the organizational moves to solicit for additional funds, especially during economic slumps (Chikoto et al., 2015; Hung & Hager, 2018; Mitchell, 2012). The move is entirely an organizational function that calls on the managers to employ management of change theories, such as the Lewin change theory, to enable a shift toward a more accountable and diversified enterprise.

Unfreezing is a process that involves finding a way of preparing for change, and change readiness involves motivating others toward change (Bakari, Hunjra, & Niazi, 2017). Change readiness refers to commitment, cooperation, and the behavior that embrace change and are necessary for successful change (Bakari et al., 2017). Organizational change requires conceptualizing how to implement changes in an organization without overthinking or overloading the organizational structure (Bakari et al., 2017). Refreezing refers to incorporating and stabilizing the change into the framework of the organization, so it becomes a habit (Wojciechowski, Pearsall, Murphy, & French, 2016). Refreezing establishes the change as the new culture of the organization.

The three-step change model is a foundational concept of change management that has influenced and encouraged innovation in organizations to evaluate and adapt the performance of economic conditions during a recession (Cummings et al., 2016). The change theory is a well-known concept which was introduced by Kurt Lewin in 1947; it is a simple and straightforward approach to organizational change (Alase, 2017; Hussain et al., 2016). Theories of change describe the means through which NPOs can alter their strategies, procedures, and organizational structure (Hussain et al., 2016). Lewin’s change framework comprises 3 phases, unfreezing, moving, and refreezing, which are utilized by scholars and organizational practitioners to comprehend employees’ conduct with respect to transformation and patterns of opposition to change (Burnes, Hughes, & By, 2016; Cummings et al., 2016). The objective of the framework is to ascertain the factors that can obstruct change such as the move toward diversification of financial sources and the forces that support the transformation or the driving forces. By addressing the restraining elements, the NPO can improve its financial capacity and stability.

Transition and Summary

This section included a review of the literature on strategies that NPOs can embrace to weather environmental volatility during economic downturns. The most recognized approach is the diversification of revenue channels, which has been shown to aid in reducing overreliance on donors. Differentiation of income streams has been shown to result in various positive impacts including increasing organizational autonomy, flexibility, community embeddedness, and growth potential. The diversification paradigm is grounded in the RDT, which envisages that NPOs survive if they are able to acquire essential resources, and the basis of the continued struggle for funding lies in their own deficiency and environmental volatility. Therefore, collaborations with other enterprises and the necessity of funders is crucial for financial stability and survivability of the organization. Based on RDT, differentiation is fundamental for NPOs desiring to remain autonomous, and studies on the financial risk faced by NPOs majorly espouse this presumption as demonstrated by the discussed investigations (Arik et al., 2016; Bucher et al., 2016; Katz & Brock, 2014; Maier et al., 2014; Wicker et al., 2013).

However, some studies have challenged the positive link between diversification and the financial stability of an NPO (Chikoto et al., 2015; Wicker & Breuer, 2015). These investigations proposed an income concentration strategy, suggesting that NPOs should focus on the core mission of procuring funding. These studies also argue against cost-cutting regulations as they might compel NPO managers to manipulate financial statements to fulfill the donor's desire for irrationally low expenditures on overheads and consequently result in a starvation cycle. On the other hand, proponents of cost reduction interventions suggest the deployment of volunteers who not only reduce expenses in the form of salaries but also serve to attract committed funders. Other financially sustainable strategies identified in the appraised research include building relationships with stakeholders, adapting, shaping, embracing innovative fundraising plans, and transforming the organizational culture to one based on accountability.

Section 2: The Project

Introduction

The focus of this qualitative single case study was to explore sustainability strategies that some NPOs use to ensure financial sustainability during general economic downturns. The study included sources of data that are typically used in a case study design: semistructured interviews of NPO leaders, organizational budgets, and financial records. Section 2 includes the purpose and the research process for this case study. In this section, I restate the purpose and then discuss (a) the role of the researcher, (b) the participants, (c) research method and research design, (d) population and sampling, (e) ethical research, (f) data collection instruments, (g) data collection techniques, (h) data organization techniques, (i) data analysis, and (j) reliability and validity of the study.

Purpose Statement

The purpose of this qualitative single case study was to identify strategies that NPO leaders have used to maintain financial sustainability during general economic downturns. The target population was five organizational leaders of one NPO in Northwest Indiana who successfully used financial strategies to maintain and increase the number of services that began during the economic recession of 2008 and continued through 2018. Implications for positive social change include the potential for NPO leaders to procure more financial resources and ensure that they are capable of meeting service demands in their organizations. Additionally, findings might help NPOs in Northwest Indiana to operate more responsibly with the potential for increased services for community stakeholders.

Role of the Researcher

The qualitative researcher gains insight into how individuals perceive their experiences, how they formulate their perspectives, and how they identify meanings related to their experiences (Merriam & Tisdell, 2016). In this qualitative single case study, I acted as the primary data collection instrument. I have worked with NPOs that provide housing services and volunteer with other NPOs in my community, so I have a vested interest in the topic. However, I do not have any direct experience working with the selected NPO or the participants involved in this study.

Ethical considerations are important for qualitative researchers who study personal narratives because of the focus on subjective experiences and their meanings (Burles & Bally, 2018). Further, ethical considerations related to confidentiality depend on choices about consent as well as reasonable and methodological concerns (Karagiozis, 2018). Social science research is distinguished from other kinds of human subject research by its dedication to the quest for truth (Wessels & Visagie, 2016). The Belmont report was created by the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research Subjects of Research in 1979 to provide researchers guidance on the ethical considerations of conducting research involving human subjects. It is divided into three sections: the boundaries between practice and research, which are essential because research follows a formal, objective procedure; basic ethical principles, which include respect for persons, beneficence, and justice; and applications, which requires informed consent, an assessment of the risks and benefits of the research, and a selection of subject criteria to be fair in the outcomes in the selection of research subjects

(National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research Subjects of Research, 1979). I followed the protocols of the Belmont report to guide my research.

As a part of this case study, I conducted one-on-one interviews with the selected participants and reviewed the agency's financial data, which consisted of the strategic plan, financial statements, and IRS form 990. I used an interview protocol (see Appendix) and followed a consistent procedure to prevent bias during the interview process. The interview protocol was comprised of a list of open-ended questions that provided participants the opportunity to answer questions without any limitations. Following the protocol mitigated any bias and diminished prejudices. Additionally, finding meaning by connecting the theory and data negated potential biases. I also engaged in member checking, where participants received the opportunity to review the analysis of the interview for accuracy (Simpson & Quigley, 2016).

Participants

To be eligible for inclusion in the study, participants had to meet two eligibility criteria. First, participants needed to be in a leadership position and have knowledge and input regarding all financial aspects of the respective NPO in Northwest Indiana. Second, participants needed to have been in an NPO prior to the recession of 2008. The selected participants submitted articles of incorporation that identified the year of business incorporation. These criteria for study participation aligned with the central research question: What financial strategies do NPO leaders use to maintain operations during reduced economic opportunities and general economic downturns? Further, selected participants must align with the research design and the research question (Dasgupta, 2015; Yin, 2018). Thus, participants for this study included five senior leaders of a single NPO in Northwest Indiana who used successful strategies to secure funding for their NPO during economic downturns.

I gained access to participants by leveraging my professional network. I met the executive director of the case study organization in 2006. I maintained occasional communication during various conferences and local community events. The goal of establishing a working relationship with the participants was essential for the success of this research study. It is important for a researcher to develop and maintain a working relationship with the potential study participants (Patton, 2015). I recruited participants from a single NPO in Northwest Indiana that has successfully implemented financial strategies to maintain a sustainable organization. Participants received information explaining the purpose of the case study, including their value, the interview process, a request for their willingness to participate, and the need to audio record interviews.

Research Method and Design

Research Method

Researchers should understand the approach of different research methods and when it is appropriate to use them to best support the needs of the study. There are three types of research methods: quantitative, mixed method, and qualitative (Yin, 2018). The quantitative research method approach is exemplified by a researcher advancing a theory that identifies a particular concept (Almalki, 2016). The hypothesis of quantitative research is tested to draw conclusions and make observations during data analysis

(Almalki, 2016). No hypotheses were tested in this study. Researchers use the mixed method approach to ensure a comprehensive study which requires the integration of quantitative and qualitative data (Sligo, Nairn, & Mcgee, 2017). The qualitative research method is used to gather information about individual and organizational experiences because it emphasizes exploration to gain perspective of an issue (Almalki, 2016). The qualitative research method also encourages the observation and the gathering of data (Kohler, Smith, & Bhakoo, 2019). I used the qualitative research method to explore strategies that NPO leaders use to secure funding during general economic downturns. The qualitative method was the most suitable choice for this study because of the use of the open-ended questions to study a topic.

Research Design

Conducting a qualitative research study requires planning. The research design I chose was an exploratory single case study. The focus of this research was to explore sustainability strategies for NPOs during general economic downturns. There are different research designs under the qualitative research method: phenomenology, ethnography, and case study.

The phenomenological design is a qualitative research method that involves setting aside biases and assumptions regarding human encounters, emotions, and reactions to a specific circumstance (Larkin, Shaw, & Flowers, 2018). A phenomenological design enables the researcher to dig into the perspectives of individuals who have experienced an event (Taylor, 2015). The phenomenological design was not appropriate for the purpose of this study.

The ethnography research method is used to understand and describe with a focus on observing social practices and interactions (Hepburn, 2016). Ethnography is a broad area of research with an assortment of strategies; the approach involves participant observation and focuses on becoming immersed in the culture and recording extensive note (Dogan, Aslan, Donmez, & Yildirim, 2019). However, ethnography was not the intent of this study.

The case study method of qualitative research involves an intensive investigation of a situation. A single case study is the best design choice in case of a representative of a critical case that has a developed and relevant theory (Dasgupta, 2015). Case studies provide clarification in a realistic context, help articulate subtleties, and do not involve certain strains of analysis (Alnaim, 2015). The primary characteristics of case study research is that the focus is narrowed, it provides a level of detail, and the researcher can collate objective data to obtain an in-depth understanding of the topic. The researcher can also describe the case through analytical perspectives with a qualitative justification (Hancock, Amankwaa, Revell, & Mueller, 2016). Case studies involve aspects such as defining the research question, selecting the cases, collecting data, analyzing, and reporting the findings (Alnaim, 2015).

In the research design, it is important to achieve data saturation during the research process. Not reaching data saturation affects the quality of the research and hinders content validity (Fusch & Ness, 2015). Data saturation includes the way of gathering noteworthy information from interviews, investigating if the data obtained is adequate, and deciding if the study sample demonstrates validity (O’Reilly & Parker, 2012). Employing distinct methods of data analysis to affirm data saturation and transparency provides qualitative researchers various approaches toward data analysis and improvement of trustworthiness (Fusch & Ness, 2015; Hancock et al., 2016). To ensure data saturation in this study, I avoided relying on the number of interviews and relied more on the data quality of the interviews. A two-step process is also a method to obtain data saturation (Francis et al., 2010). To apply this method, the researcher selects a minimum sample size based on the methodological literature for initial analysis. If data saturation is reached, the second step involves two or three more interviews. If no new ideas emerge, then the interviewing is stopped. The second step is repeated until data saturation is met (Francis et al., 2010).

Population and Sampling

The population for this qualitative single case study was NPO leaders from Northwest Indiana who have successfully implemented sustainability strategies during general economic downturns in their organizations. Expanding costs has driven researchers to use nonprobability testing as an alternative to lower costs and advance recruitment (Link, 2018). In this study, I used nonprobability purposive sampling, which involves distinguishing and choosing an individual that has knowledge about or experience with a particular field of interest (Link, 2018). Purposive sampling is broadly used in qualitative research for the identification and selection of data-rich cases related to a field (Palinkas et al., 2015). A limitation of purposive sampling is that other experts could come up with an alternate example while distinguishing critical attributes and selecting elements to be included in the sample (Ames, Glenton, & Lewin, 2019).

Moreover, this method can be subjective given the selection component. However, purposive sampling is fitting for the selection of small samples from a constrained geographic location or restricted populace definition (Saunders, Lewis, & Thornhill, 2016). Purposive sampling is also one method of accomplishing data saturation (Ames et al., 2019).

Most studies require a decision on a sample size at the initial design stage; without a provisional number at the design, the span and resources of the project cannot be determined, which makes the planning impossible (Robinson, 2014). Interview research generally involves a sample size that is small for case studies to include a locatable voice within the research and for a concentrated analysis (Robinson, 2014). Additionally, Yin (2018) recommended a sample size between two and six individuals for a case study. I conducted face-to-face and telephone interviews with five participants from a single NPO for my research. The participants in this study were able to speak candidly about the research questions for the study. I reviewed archival data such as the organization’s by-laws, financial documents, strategic plans, and organizational brochure.

After concluding the interviews at the case study organization, I conducted a transcript review to further ensure data saturation occurred and to confirm the accuracy of the interview data. I transcribed the digital recordings into a Microsoft Word document. I then e-mailed the complete transcribed interview to each of the participants for their review. Member checking occurred by asking each participant to review the interview summary for reliability and validity. If corrections were needed from the participants, I made the requested corrections to the data and uploaded the transcribed participant interviews into NVivo 12.

Ethical Research

Ethical considerations should be ensured in all stages of the research process, incorporating protocols to safeguard ethical policies focused on protecting the participants. For example, informed consent is a core principle of ethical research and provides the participants with unbiased information regarding the predictable benefits and risks of being engaged with the research and enabling them to choose whether to participate in the study without coercion (Brear, 2018). Individuals with the intellectual ability to comprehend the research study are assumed to be equipped for making self-governing decisions about cooperation and giving written or oral informed consent (Brear, 2018; Sil & Das, 2017; Yin, 2018). Informed consent is an aspect that involves the researcher informing the participant about the nature, methods, risks, and benefits of the study in a language that is nontechnical and reasonable for the potential participant (Sil & Das, 2017; Yin, 2018).

Prior to contacting potential participants, I submitted and received approval from Walden's Institutional Review Board (approval number 07-18-19-0035805). Each participant signed an informed consent form before participating in the research study and was informed of their right to withdraw from the study at any time without fear of any repercussions. Participants received no incentives for participating in this study. In accordance with the ethical procedures of the Belmont Report, the researcher must have measures in place to protect the confidentiality and privacy of the participants (National

Commission for the Protection of Human Subjects of Biomedical and Behavioral Research Subjects of Research, 1979). The necessary steps I used ensured the privacy of all participants; no identifiers such as names, e-mails, addresses, phone numbers, positions, or places of employment will be released. Additionally, I will store the data securely for 5 years to protect confidentiality; after this period, the data will be destroyed.

Data Collection Instruments

Qualitative research is used to help gain understanding regarding how individuals perceive their encounters, how they form their perspectives, and how they attach significance to their encounters (Merriam & Tisdell, 2016). In qualitative research, the researcher is the primary instrument of data collection and analysis (Merriam & Tisdell, 2016); therefore, for this study, I was the primary data collection instrument, collecting data through interviews. Interviews are one of the six types of sources of evidence for case studies (Yin, 2018). A semistructured interview is used to acquire information if there are a substantial number of questions, the inquiries are either unpredictable or open-ended, and there needs to be flexibility in addressing answers (Saunders et al., 2016).

In addition to semistructured interviews, I reviewed and analyzed agency brochures, financial documents, strategic plans, and other documentation relevant to the financial sustainability of the organization. A consistent interview procedure enhanced the environment that was conducive to interaction and outlined the expectation of the interview process. The interview protocol that I used was to obtain a signed consent form; outline the procedures to follow before, during, and after the interview; and ask the interview and follow-up questions. The interview protocol is presented in the Appendix.

The interview protocol is a means of mitigating bias and an effective tool to ensure the reliability and validity of the research (Butler, Hall, & Copnell, 2016). Reliability refers to the replication ability and consistency of the research; in the event that a researcher recreates a prior research design and attains similar discoveries, the research in question would be considered reliable (Saunders et al., 2016).

Data Collection Technique

The skills of the investigator are put to use by asking relevant questions, mindfully listening, and adapting to unexpected circumstances to obtain proficiency in the issues being addressed, and to identify and lessen the impact of personal bias in the data collection process (Gaya, Struwig, & Smith, 2013). Dikko (2016) and Yin (2018) recommended a six-step process for case study research that I used. This incorporated structuring questions dependent on the researched literature, establishing an ethical process, finding potential participants, defining the interview protocol, conducting the interview, and recording the interview.

The data collection involved semistructured interviews and open-ended questions following the interview protocol (see Appendix A). Face-to-face and telephone interviews are the most appropriate approach to obtain data for a qualitative case study (McGonagle, Brown, & Schoeni, 2015). I used an audio recording device with MP3 capabilities to record meetings with participants. Three participants interviews were held in the conference room of the organization office. One interview was held at the place of employment in the participants office, and one interview was conducted via telephone because the participant was out of the immediate area during scheduled interviews. The advantages of using participant interviews are that it facilitates a holistic depiction of the analysis with detailed views of the participants and empowers participants to freely talk about their own opinions and express their thoughts and sentiments (Alshenqeeti, 2014). The disadvantages of using participant interviews are that they can be time-consuming, as they must be transcribed, analyzed, organized, and reported (Doody & Noonan, 2013). Organizational documents from the previous 10 years that explain the current and past financial status of the organization were used in this study. Additional documents included the following: (a) financial statements, (b) by-laws, (c) organizational brochure, and (d) strategic plan. The process for the semistructured interviews consisted of an introduction, opening script, interview questions, and a closing script.

After obtaining approval from the Walden University Institutional Review Board, I began the process of enrolling participants. I called and requested a meeting with the executive director of the organizations who met the criteria for the study. The initial meeting took place at the organizations business office to discuss participation in the study. I took printed copies of the informed consent form and a copy of the proposal for participant review. Once the meeting was held at the organizations business office, and the leader agreed to participate in the study, I asked for the completion of the informed consent form. After I received the signed informed consent form, I scheduled the participant interviews. The process for the semi structured interviews consisted of me greeting participants, the opening script, the interview questions, and closing by thanking participants for their time and cooperation.

I conducted most interviews face-to-face at a time and location that was convenient to each participant. Three participants interviews were held in the conference room of the organization office. One interview was held at another place of employment in the participants office. One participant was not available for a face-to face interview, so a telephone interview was conducted to accommodate that participant. I used an audio recording device with MP3 capabilities to record meetings with participants. I gained access to the organizations' financial documentation at the scheduled interview. I obtained permission to review the financial documentation during the preliminary meeting with the Executive Director of the organization.

I performed a review and analysis of the agency's financial data, which consisted of examining the strategic plan, financial statements, and IRS form 990. I used a transcript review to enhance the reliability and validity of the data collected. For consistency, I asked each participant the same questions based on the interview protocol in Appendix A. Transcript review was used by asking participants to verify if the information presented was accurate. Interviews were conducted over a one week time frame. I interviewed the participants and sent an e-mail to each participant after I transcribed the data from the interview. A follow-up e-mail thanked each participant for their time, and a transcription of their interview and my preliminary interpretations. Participants were asked to contact me with any suggested changes or additional thoughts within three days. There were no changes submitted by participants. The process of member checking enhances reliability and validity as noted by Marshall and Rossman (2016).

Data Organization Technique

Case study researchers need to develop a system for storing and organizing research data (Yin, 2018). For instance, researchers can use an electronic database to store and categorize documents (Tumele, 2015; Yin, 2018). I followed this recommendation and developed a case study database in an Excel format that is on an external hard drive in which I have stored information about the study participants and the data I collected during the interviews and document review. The spreadsheet includes the participant's contact information, with an indication that the participant signed the required consent document. The spreadsheet is being maintained in a password-protected file on an external hard drive. The external hard drive has also been used to store cataloged case study data, including interview audio files and transcribed interview transcripts. All files have been labeled with a naming protocol consisting of a letter and number, for example, P1. I used the NVivo 12 software for managing data and for coding, organizing, analyzing and dissecting themes, and summarizing. NVivo software allows users to classify, sort and arrange information; examine relationships in the data; and extract themes and patterns. (Patton, 2015). The data stored on NVivo can be quickly recalled and can generate answers to questions quickly (Maher, Hadfield, Hutchings & Eyto, 2018). The software was of value in this study.

In social science research, the typical approach is to allow codes to emerge during the data analysis phase (Creswell & Creswell, 2018). I followed the interview protocols by conducting face-to-face interviews and telephone interviews with follow-up questions to expand on participants' answers. I used an audio recording device with MP3 capabilities to record meetings with participants. The data will be maintained in a locked storage for five years. After this period, I will destroy the external hard drive and shred paper files.

Data Analysis

Triangulation is a technique that encourages validation of data through cross-checking from at least two sources; it alludes to the application and combination of several methods of research on the phenomenon in question (Honorene, 2017). Methodological triangulation, theory triangulation, data triangulation, and investigator triangulation are the types of triangulation that can be used in case study evaluation (Yin, 2018). I used data triangulation for this study. Data triangulation includes the use of more than one technique to gather information for data saturation (Marshall & Rossman, 2016). Advantages of data triangulation are that it strengthens the research and allows a better presentation of the findings because of the multiple source confirmation of data; a more comprehensive type of data is obtained, and inconsistencies in the data can be recognized more easily (Honorene, 2017).

I used the data analysis technique consisting of examining, classifying, arranging, testing, and recombining evidence to produce findings as recommended by Yin (2018). Data collection, data analysis, information development, and the verification of recommendations are an interrelated and intuitive process in qualitative research (Saunders et al., 2016). The optimal method for conducting a case study analysis is to develop a general analytic strategy (Clark & Veale, 2018). The analytic strategy connects the contextual analysis and provides ideas to guide the data analysis (Houghton, Casey, Shaw, & Murphy, 2013).

During the data analysis process, data coding was used to capture themes, relevant topics, and other key information from interviews. NVivo 12 software was used to help categorize the data into groups. The transcribed interviews and information collected from financial and budgetary documents were used in the data analysis process. A review of the strategic plan, financial statements, and IRS form 990 identified the organizations increase in funding over a period of 10 years. The review of the financial and budgetary documents assisted in identifying common themes of sustainable organizations that will answer the central research questions (Yin, 2018). Coding was used to depict the transitional procedure between data collection and data analysis; decoding involves the analysis of a section to decipher its meaning (Saunders et al., 2016).

According to Kegler et al. (2018), thematic analysis is one of the most common analytic approaches used in qualitative research. The NVivo 12 software was used to extract themes from the data. During the recombining phase, I recompiled all the information from the decoded phase — emerging themes and requesting reasons denoted in the emerging patterns as recommended by Carlson (2010). The identified themes have been compared and contrasted with the existing literature, including studies that were published after developing the conceptual framework and proposal for this study. The final step in the data analysis was to correlate key themes with the existing literature and the conceptual framework of change management and resource dependency theories to develop conclusions. The fundamental principal of the RDT is how NPO leaders obtain resources. RDT explores revenue diversification and concentration strategies to meet challenges that NPOs face during economic downturns (Yoshioka, 2017). The change management model focuses on the theory of adapting strategies and diversification of financial resources to support the transformation of an organization to remain viable. Resource dependency and change management theories examines how organizations create and maintain partnerships and make changes in financial strategies to have more control over resources that sustain the organization.

Reliability and Validity

Reliability

Reliability reduces the odds of bias in the research. The most reliable instrument is the responsibility of the researcher toward the study. Validity refers to the suitability of the measures used, the accuracy of the outcomes' analysis, and the generalizability of the findings (Saeed & Meisam, 2018). Creswell (2013) expressed that substantive validation implies understanding the researchers' own point, understandings derived from different sources, and the documentation of this procedure in the study process. My self-reflection ensured the validation of the study (Creswell, 2013). The confirmation of data reliability and validity can be obtained through a transcript review (Marshall & Rossman, 2016). After the successful culmination of data collection, researchers might elect to incorporate a transcript review to provide the participants with the opportunity to contribute new or additional perspectives on the issue (Mannay & Morgan, 2015). To ensure reliability, I used the same sequence of interview questions for each participant. I analyzed each answer and conducted an in-depth review of the interview transcript. Each participant reviewed the final interview transcript for approval. The documents requested for review was the organizational by-laws, financial statements, organizational brochure, and strategic plan. A document review of the organizational financial documents enhanced the reliability and validity of the information obtained during the semistructured interviews. Assessing the quality of research is fundamental if the findings are to be used in practice (Noble & Smith, 2015). Researchers who conduct qualitative studies should be able to demonstrate reliability and provide diverse perspectives on the research topic to align with the purpose of the study (Smith & Chudleigh, 2015).

Reliability refers to the ability to replicate an earlier research design and accomplish similar findings; at that point, research would be viewed as being reliable (Saunders et al., 2016). The researcher should also be aware of any potential bias and have a plan in place to mitigate bias, leading to a more reliable study (Keeble, Law, Barber, & Baxter, 2015). Rigor and reliability are imperative to the dependability of a qualitative case study. To ensure the reliability of the information collected during the interview process, I adhered to the interview protocol. Transcript review and member checking was an additional tool used to ensure the dependability of the information obtained. I used member checking to ensure the dependability of this single qualitative case study. Each participant had the opportunity to review the analysis of the interview for accuracy. Participants had the opportunity to provide any corrections for perceived bias. An audit trail refers to the accumulation of materials and notes used in the research process that reports the researchers' decisions and presumptions; subsequently, the audit trail can be evaluated by another person to derive the same conclusions (Cope, 2014). Audit trail rigor can be accomplished by sketching out the decisions made throughout the research process to provide a rationale for the methodological and interpretative decisions of the researchers (Houghton et al., 2013).

Dependability. Dependability refers to the recording of all the changes to produce a solid and reliable record of the emerging research focus that might be comprehended and evaluated by others (Saunders et al., 2016). Evaluating the dependability of study findings requires the researcher to make decisions about the soundness of the research with respect to the application and appropriateness of the methods used and the integrity of the conclusions (Noble & Smith, 2015). To establish dependability, I provided each participant with a copy of my interpretations and findings. Sharing this information with the participants provided them an opportunity to ensure that the information was accurate and relevant to the study. To enhance the dependability of the study, the researcher can use transcription review to validate the interview process (Roberts, Dowell, & Nie, 2019) Mitigating threats to dependability will include providing a comprehensive description of the methods for data gathering, analysis, and interpretation (Cope, 2014).

Validity

Validity in a qualitative study refers to the credibility, transferability, and the confirmability of data and information (Heale & Twycross, 2015). Validity refers to the integrity and application of the methods used and the precision through which the findings reflect the data, while reliability describes the consistency of the analysis (Heale & Twycross, 2015; Noble & Smith, 2015). Through an accurate description of the research strategy, the selection of participants interviewed partnered with the chosen data analysis method and source data contributed to the validity of the research (Kihn & Ihantola, 2015). Hadi and Closs (2016) noted multiple avenues that the researcher could use to determine the rigor in the qualitative research process; expressing the validity and reliability is one method. I used triangulation, a recorder, organization documentation, and member checking for validity.

Credibility. Creditability is achieved through the use of reflective journaling, data triangulation, or transcript review. The strategies used to ensure the creditability of this study included data triangulation and transcript review, which accounted for any personal bias that might influence findings (Noble & Smith, 2015). To support credibility when detailing a qualitative study, the researcher should be able to demonstrate engagement, methods, and audit trails (Cope, 2014). Credibility is enhanced by the researcher detailing their encounter as a researcher and verifying the findings with the participants and the recognition of the information (Cope, 2014; El Hussein, Jakubec, & Osuji, 2016). The participants of the study can decide if the results of the findings accurately reflect the phenomena (Fitzpatrick, 2019). Therefore, it was critical that the participants agreed that the findings were credible and accurate. Triangulation is used to verify accuracy that includes the cross-checking of data from various perspectives (Fitzpatrick, 2019).

Transferability. Transferability is parallel to external validity; through a full portrayal of the research question, design, context, findings and interpretations, the researcher provides the opportunity to determine the transferability of the study (Saunders et al., 2016). Transferability alludes to findings that can be connected to other settings (Houghton et al., 2013). A qualitative study will meet this criterion if the results have relevance to the individuals not engaged with the study, and readers can associate the findings with their own experiences (Roberts et al., 2019). Researchers should provide adequate data on the sources and the research context to enable the reader to evaluate the findings transferability (El Hussein et al., 2016). Transferability depends on the degree of similarities between context, such that the research consumer assesses the findings as being relevant to their setting (El Hussein, Jakubec, & Osuji, 2015).

Confirmability. Confirmability refers to the methodical record-keeping of all methodological choices (El Hussein et al., 2016). It refers to a researchers' ability to show that the information represents the participants' responses and the researcher's viewpoint or bias (Cope, 2014). I achieved confirmability through transcript review and member checking physical evidence of the occurrence of the research, and an audit trail. In reporting qualitative research, confirmability can be exhibited by providing pertinent statements from the participants that portray each emerging theme (Cope, 2014; Houghton et al., 2013). For this study, I used a transcript review, member checking, and triangulation to ensure credibility. The interview protocol also assisted in ensuring that semistructured interviews were consistent across all participants.

Data saturation. Saturation occurs when a researcher achieves a point in the research process when no new themes of additional information emerge (El Hussein et al., 2015). The quality of the data collected is more vital than the sample size. Therefore, data saturation is not a guarantee with large or small sample sizes (Boddy, 2016; Fusch & Ness, 2015). The process of data saturation is situated within the data collection process and is thereby separated from the process of data analysis (Saunders et al., 2018). The researcher should have standard data, but this alone is not sufficient to ensure saturation; it is first facilitated by sampling (Morse, 2015). To ensure data saturation for this exploratory single case study, I purposefully used the interview protocol of asking probing questions until no new themes emerged and no additional conclusions could be drawn in addition to reviewing pertinent financial documents.

Transition and Summary

Section 2 presented the purpose of the research study and a detailed account of how the study was performed. I discussed the relevant literature, participants, research method, research design, population and sampling, ethical considerations, data collection instruments and techniques, data organization techniques, data analysis, and reliability and validity that I employed in this study. The purpose of this exploratory single case study was to explore financial strategies that NPO leaders use to maintain services during general economic downturns. The role of the researcher was to serve as the primary data collection instrument for the study and to follow the established ethical guidelines. NPO leaders were interviewed; financial strategies were explored; data was coded; themes were identified, and patterns and conclusions were formulated from the detailed analyses.

Section 3 includes the presentation of findings, the application to professional practice, implications for social change, recommendations for action, recommendations for further research, reflections, summary, and conclusion.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative single case study was to explore strategies NPO leaders use to maintain financial sustainability during general economic downturns. To understand the significance of nonprofit financial strategies used to maintain fiscal sustainability, I presented 10 open-ended semistructured interview questions to leaders in a single NPO in Northwest Indiana. Participation was voluntary, and I informed each participant of their right to withdraw from the study at any time without any repercussions. Section 3 includes the presentation of the findings, application to professional practice, implications for social change, recommendations for action and further research, personal reflections, and the conclusion of the study.

Analysis of the data was conducted in phases. First, I applied a manual data analysis process of interview transcripts and member checking. Second, I performed a manual analysis on documents recommended by participants. The documents reviewed were the organizational by-laws, financial statements, organizational brochure, and strategic plan. Third, trade journal articles providing thoughts pertaining to NPO leaders use to facilitate decision making were analyzed as well. NVivo 12 was used to manage and validate the manual analysis conducted, searching for codes, themes, or ideas that may have been missed during the manual analysis. The data analysis strategy implemented in this study involved the use of within-case analysis, cross-case, and a modified constant comparative analysis. The analysis identified themes and findings that were corroborated through data triangulation.

Presentation of the Findings

To answer the question "What financial strategies do nonprofit organization leaders use to maintain operations during general economic downturns?" I conducted face-to-face and telephone interviews with five leaders of a single NPO. The inclusion criteria for participants included leaders who had financial decision knowledge and input regarding all financial aspects of the organization and the NPO and must have been in business prior to the recession of 2008. The participants' positions ranged from a chief executive officer to chief financial officer, program director, the board of director chairman, and the board of directors' treasurer.

I conducted and recorded the one-on-one semistructured interviews in a closed-door office at the NPO business office. Participants responded to 10 open-ended interview questions listed in the interview protocol (see Appendix). Each interview lasted between 30 and 45 minutes. During the interviews, participants shared both business experiences and examples of the strategies implemented to maintain financial sustainability during economic downturns. During the research process, I used the principle of anonymity where every participant was identified by a code such as P1, P2, and P3 rather than their real names. I achieved data saturation after the third interview. Data saturation is defined as the evidence of rigor in qualitative research (Constantinou, Georgiou, & Perdikogianni, 2017).

After conducting each interview, I thanked participants for their willingness to be involved in this study. Each recorded interview was transcribed, and the transcripts were sent to the participants for their review for accuracy and acknowledgment. The interviewees confirmed the accuracy of the transcripts and affirmed that the developing themes were in accordance with their experiences. The purpose of this process was to verify the accuracy and completeness of the information provided by participants as well as create an opportunity for sharing additional information about the responses given, which further enhances the achievement of data saturation.

The five participants were interviewed using 10 open-ended questions that captured the themes around partnership, diversification, and fundraising as well as other individual recommendations. Data analysis involved three stages. First, I applied a manual data analysis process of interview transcripts and member checking. Second, I performed a manual analysis of other data that consisted of documents and other sources recommended by participants. Third, the trade journal articles describing different strategies for financial sustainability were also analyzed. NVivo 12 software was useful in the validation of manual analysis. Three themes emerged: (a) partnerships, (b) fundraising, and (c) diversification (see Table 1).

Table 1

Coding of Participants' Responses Related to Theme

Themes	Participants [a]	Responses[b]
1. Partnerships	5	37
2. Fundraising	4	18
3. Diversification	5	23
Total (duplicated)	14	78

Note. [a] Number of leaders interviewed whose responses linked to the themes.
[b] Number of leader responses linked to the themes.

Theme 1: Partnerships

Building and maintain partnerships was the first theme that emerged as a strategy used to maintain financial sustainability during economic downturns. The data analysis indicated that building and maintaining relationships with stakeholders are the foundations for financial sustainability during economic downturns, which is supported by the literature (see Gazzola, Ratti, & Amelio, 2017). P1 and P3 suggested that organizational leaders could maximize existing partnerships while forming new partnerships. The newly established partnerships help to increase the organizations network when looking to maintain and build the sustainability of the organization. All participants explained that partnerships were essential in the financial sustainability of the organization.

The quality of the relationship with various stakeholders also correlates to the worth of the NPO (Gazzola et al., 2017). P4 stated that leaders must understand the needs and motivations of those stakeholders to help achieve sustainability. P2 also explained how partnerships are not one-sided endeavors; partnerships are about meeting the needs of all stakeholders. P5 stressed the importance of maintaining relationships and having a connection is integral to the fundraising process. P5 further claimed that leaders who are flexible during changing times can ensure the sustainability of their organizations.

The organization has created partnerships with other nonprofit service firms and collaborate with the most appropriate agencies to expand their network and improve their financial position. They have also partnered with local organizations to solicit donations for client services. The list of partners that work with the NPO include local law enforcement agencies, fire departments, other NPOs, banks, and community service organizations. The organization has also created partnerships with other businesses in the area.

The benefits of public–private partnership was emphasized by participants P1, P3, P4, and P5. The literature also indicates the effectiveness and benefits of public–private partnerships. According to Berezin, Sergi, and Gorodnova (2018) the concept of public–private partnerships involves the collaboration between a private entity and the public sector in an engagement designed to achieve specific goals. The plan involves the inclusion of all the relevant stakeholders such as business organizations, the community, nongovernmental organizations, law enforcement agencies and governmental departments to implement a project or policy program. The effectiveness of public–private partnerships is influenced by factors of adaptability to the external factors and the changing environmental conditions, effective management and efficient economic environment, active involvement of the relevant stakeholders, consideration and preservation of the physical environment, and focus on program sustainability.

The RDT also supports the importance of relationships, as it identifies the manner in which an NPO obtains resources. NPOs rely on partnerships as a resource for sustainability (Lefroy & Tsarenko, 2014). A leader’s ability to forge partnerships is an important aspect of the strategic management of any organization (Pfeffer & Salancik, 1978). By including partnerships as a resource, leaders contribute to the financial sustainability of the organization. Building partnerships aligns with the conceptual framework for this study because it explains the NPOs dependency on resources and the need to adopt a changing approach when establishing partnerships as a means of financial sustainability.

Theme 2: Fundraising

The second theme that emerged as a strategy used to maintain financial sustainability during economic downturns was fundraising. As posited by Rohayati, Najdi, and Williamson (2016), NPO stakeholder involvement, strategic planning, and fundraising activities are critical for the success of fundraising. The impact of the success derived from fundraising improves the capacity of the organization to develop and cultivate partnerships (Rohayati et al., 2016). P3 explained that the leaders often took a strategic approach in the identification of grant opportunities as a method to generate revenue which has been successful. All participants acknowledged that partnerships have proved to be instrumental in fundraising efforts with NPOs.

The NPOs current revenue comes from government funding, contributions from local businesses, and private donations from community partners (80% from grants, 15% corporate contributions, and 5% private donations). Despite the economic challenges, the organization has been able to adapt and apply a strategic approach with innovative approaches to a changing financial environment. P1 and P2 explained that the leaders began fundraising activities as a strategy to increase revenue for the organization. P2 further stated that the leaders of the organization currently focus on expanding the types of services the organization provides to also increase revenue for increased financial sustainability. The organization has created a fundraising gala that has been successful in raising additional revenue. All participants explained how the organizational leadership pursues additional grant opportunities from donors and charitable organizations, and leaders continue to leverage its volunteer network for donations. The board of directors has a financial obligation to the organization through personal contributions and creating partnerships that can contribute to the organization's sustainability.

An analysis of the literature regarding effectiveness of fundraising strategies presented two competing theories that explain why individuals and groups donate to NPOs. The theory of resource dependence suggests that donors often participate in fundraisers for the purpose of their personal interests. For instance, they would contribute for self-esteem, recognition, tax breaks, and reciprocation. According to Poile (2017) fundraising initiatives thrive for three different reasons. First, most donors believe that NPOs benefit society, so they believe that they will also benefit when they provide support community initiatives. Second, donors also consider the reciprocal rewards associated with donations such as acknowledgement for their gesture. Finally, there is a warm glow effect among the donors. In this case, an individual would give to uphold their psychological feeling that create positive emotions (Poile, 2017).

The second theory explaining why people donate to NPOs is the theory of altruism, which states that people give donations with an objective of showing support, commitment and involvement, applied to donations in this organization. Examples of gifts that were donated and considered altruistic include bequests and anonymous handouts. Effective fundraising depends on the message framing, use of different channels of communication and the relationship between the NPO and the donors (Poile, 2017).

Fundraising is a major revenue source for NPOs (Alvarez-Gonzalez et al., 2017). During economic downturns, the adoption of fundraising strategies enables many NPOs to withstand the impact of reduced economic opportunities. NPO leaders should be aware of the need for changes and the process formulation and implementation of the necessary strategy modifications for sustainability (Banzato & Sierra, 2016). Proponents of the RDT have confirmed the importance of understanding leaders' actions during challenging times in an organization. Fundraising strategies align with the core of the RDT because effective organizations recognize that managing change is a necessary response to shifting and declining resources (Pfeffer & Salancik, 1978).

P2 outlined a few of the types of fundraisers the organization has hosted include hosting a gala, silent auctions, receiving donations, and crowdfunding campaigns. Hosting a gala involves getting the potential donors in one meeting and creating awareness about the programs course. P2 explained different ideas of fundraising would be more effective if it includes a memorable event such as sport tournament, dinner or entertainment. P1 suggested creating a text-to-give campaign as another suggestion for fundraising strategies. P1 explained that offering text-to-give involved gathering the population in need and filming them while asking for donations. P1 further explained that the text-to-give technique was effective because most people have mobile phones and are connected to online networks, receiving the messages faster. P4 also discussed the crowdfunding campaign strategy that involved using supporters of the program to pass the message and fundraise on behalf of the NPO. P2 and P4 explained that the crowdfunding campaign method was effective because word of mouth has a high convincing power. P2 further explained that under the crowdfunding method, the organizational leaders created a platform for receiving donations. P4 expressed that the crowdfunding strategy was effective because it boosted contributions from donors and other community stakeholders.

Theme 3: Diversification

The third strategy that NPO leaders used to maintain financial sustainability during economic downturns was diversification. According to Shafiq, Johnson, Klassen, and Awaysheh (2017) diversification strategies adopted by NPOs leaders assist in financial sustainability. The concept of diversification draws attention to the idea of not relying on a single revenue source for financial sustainability. All study participants noted the need to extend services to new and growing segments because of the challenges associated with revenue reductions. P1 expressed that fundraising was a major part of the diversification strategy used to ensure financial sustainability. P1, P2, and P5 explained that diversification strategies such as leveraging partnerships and pursing additional funding revenue were essential for ensuring financial sustainability during economic crises and has been a tool used successfully for the organization. P4 identified that having a variety of funding streams was an effective way to reduce the dependence on any single source of revenue the organization received. NPO leaders should engage in diversification strategies as a tool for long-term strategic planning. The diversification of resources is a well-described tactic to minimize resource dependence.

The analysis established that the NPO has a local government buy-in where cities and towns in a multiple county area contribute local government funding for representation when competing for grant funds. P2 stated that the organizational leadership has adopted a strategic approach in the identification and application for grants as a method to generate revenue which has been successful. Participants P1, P3, P4, and P5 explained how the NPO also performs an array of fundraising activities including a fundraising gala and pursuing additional grant opportunities. All participants identified the organizations leaders currently focus on major fundraising events annually. Participants also suggested strategies to improve diversification of funding sources. P1, P3, and P4 suggested expanding services the organization offer to clients to create additional revenue. P1 and P2 suggested creating stronger social media presence to solicit donations. P2, P3, and P5 suggested using partnerships to leverage additional funds.

An analysis of the literature provided insights about the strategies that could improve diversification strategies. The consideration of commercial activities has been proven to have both structural and process effects (Hung & Hager, 2018). The NPOs leaders should, therefore, adopt a business approach and improve on the accountability among the program offerings. However, an introduction of new revenue strategy ideas should be guided by a cost benefit analysis and a feasibility studies before implementation. Commercial diversification promotes the increase of both marketing and finance personnel as well as cause a shift in focus from social services to an entrepreneurial experience (Hung & Hager, 2018). NPOs raise revenue through contributions from private donations and can deviate leadership from program goals. However, government funding has typically been a more stable source of revenue with a moderate goal displacement effect. In addition, the diversification into business activities has a lower potential for goal displacement than other sustainability strategies.

A diverse mix of funding sources has been identified as a prudent strategy for increased financial sustainability during reduced funding opportunities. The results of this current study confirmed that NPOs with diversification strategies had reduced financial strain during economic downturns. To maintain financial sustainability, NPO leaders use diversification strategies, including responsible financial management, governance, accountability, strategic planning, budgeting, and long-term financial planning, to achieve mission and goals. The RDT identifies the manner in which an NPO acquires resources needed comes by decreasing the organization's dependence on outside influences (Pfeffer & Salancik, 1978). Sustainable financial diversification strategies are critical in the long-term survival of NPOs. Theories of change describe the means through which NPOs alter their strategies, procedures, and organizational structure; by featuring the idea of diversification, attention is drawn to the theoretical development that a link exists between resource dependency and change management (Cummings, Bridgman, & Brown, 2016; Hussain et al., 2016; Lewin, 1947). The diversification paradigm is grounded in the RDT, which envisages that NPOs survive if they are able to maintain essential resources.

Application to Professional Practice

The findings from this study revealed successful strategies that NPO leaders applied to maintain financial sustainability during economic downturns. These include establishing partnerships, increasing fundraising strategies that include pursuing additional grant opportunities, charitable donations, and implementing fundraising diversification strategies. The discoveries and findings of this study contribute to the existing literature on financial sustainability strategies. Using information from the stated research question, the data analysis of participant interviews using NVivo 12 software, and manual analysis of organization documentation, three themes emerged (a) partnerships, (b) fundraising, and (c) diversification.

The participants of this study described how NPO leaders could increase revenue by implementing diversification strategies, establishing partnerships, and increasing fundraising for financial sustainability. The findings may be relevant to NPOs wanting to implement successful sustainability strategies to ensure organization longevity. From this study, NPO leaders can learn strategies to identify and implement increased financial management for long-term sustainability. For example, organizational leaders can implement diverse fundraising strategies that include creating and leveraging partnerships, pursuing additional grant funding, and expanding social services to clients to reduce organizational dependence on a single funding source which could lead to the agency's inability to continue business operations. Leaders of sustainable NPOs continuously seek opportunities for increasing partnerships to increase resources and maintain a financially sustainable organization (Banzato & Sierra, 2016). The findings of this study indicate that leaders can create a financially sustainable organization by pursuing additional funding opportunities, creating and leveraging partnerships, and expanding operations to include a diverse mix of services.

The results of this study may provide NPO leaders with the tools needed to effectively implement fundraising strategies and identify partnerships for increased financial sustainability by applying the strategies used in this study. Financial sustainability is crucial for an NPO survival to continue with the provision of social services over time, regardless of external financial conditions (Karadag, 2015). Adequate strategic planning enables organizational leaders to manage financial sustainability sufficiently. Organizational leaders should implement change to secure essential external resources (Pfeffer & Salancik, 1978). NPO leaders can benefit from this study by allocating a sufficient amount of time establishing partnerships, fundraising, and identifying diversification strategies for potential funding opportunities.

Implications for Social Change

This study findings, conclusions, and recommendations may serve as a conduit for positive social change. Many NPOs are facing the challenge of maintaining or increasing performance measures with reduced funding opportunities. Galpin, Whittington, and Bell (2015) highlighted the importance of sustainability of organizations in the community that they serve. The objective of this study was to research strategies that have been successfully implemented by NPO leaders to maintain and improve community services. Financial strategies successfully employed by the leaders in this study has the potential to enhance any NPO. Other leaders could benefit from creating a social media presence to solicit donations, pursuing additional revenues streams through grant opportunities, and by leveraging partnerships to create fundraising opportunities. Diversification of revenue streams serve to stabilize revenues in a financial downturn but leveraging partnerships can provide additional protections that allow an organization to survive periods of reduced economic opportunities (Hung & Hager, 2018). By maintaining or enhancing the financial sustainability of NPO, leaders preserve the ability to meet the needs of their stakeholders, including the community that is served. The resulting sustainability of NPO could encourage communities to form successful partnerships and improve social services that shape both the social and economic security for the community where these NPO operate.

Recommendation for Action

The analysis of the recommendations found that further research is required to determine the benefits and limitations of revenue diversification. There was also a gap in administrative knowledge required for effective diversification. For instance, NPOs should have a timeline for the development and implementation of a diversification strategy. They also need the information about the specific sources of revenues that are effective for particular programs (Webb, 2015). Lastly, they should also develop staffing requirements that are required to operate within the statutory and regulatory standards.

The following recommendations derived from the findings of this study can influence the decisions of NPOs. NPO leaders need to develop partnerships that create synergistic relationships that promote the improvement of the community they serve. Creating partnerships is a legitimate strategy for nonprofits to sustain a growing involvement in social actions in the community. Partnerships create diverse institutional governance, which shapes the expectations for partners and the structure of procedures of collaboration (Suarez & Esparza, 2017). In addition, NPO leaders need to think creatively when developing fundraising plans to enable them to create sustainable organizations. While creating a sustainable organization, leaders of NPOs should explore a variety of opportunities that may arise. They may also benefit from learning about fundraising strategies to increase revenue. NPO leaders seeking ways to increase fundraising should leverage resources by using currently developed partnerships for future fundraising endeavors.

Finally, NPO leaders need to develop diversification strategies for achieving financial sustainability. While NPO leaders continue to encounter financial challenges, revenue diversification, such as expanding service opportunities, increased fundraising avenues, and leveraging partnerships may be required to solve such challenges and create positive outcomes for the NPO (Berrett & Holliday, 2018). The results of this study are significant to the ability of an NPO leader to facilitate partnerships, create fundraising goals, and diversify business opportunities.

Recommendation for Further Research

This study focused on one NPO in the community service sector in Northwest Indiana. Since the study was limited to Northwest Indiana, I recommend future researchers conduct similar studies in other geographical regions. I also suggest a study that captures a more profound focus on nonprofit strategies to add to the depth of understanding required to inform nonprofit leaders on how to overcome the continuous struggle for financial sustainability during economic downturns. Future researchers should also use different conceptual frameworks as a perspective for qualitative and quantitative methods for identifying strategies for financial sustainability options. For example, a researcher may study potential influences in the financial sustainability of an organization based on leadership behaviors. The results of this study may also be disseminated through academic literature, conferences, and training workshops, to provide leaders and researchers with strategies to support financial sustainability during periods of reduced economic opportunities.

The limitations of this study included a small sample size, the participants general perceptions, and narrow geographical scope of the population. Nonprofit organizations face financial sustainability challenges, but it can vary depending on the conditions in the area being served. The NPO experiencing varying sustainability challenges may benefit from the incorporation of diverse financial sustainability strategies.

Reflections

My experience within the DBA Doctoral Study process has been a great learning experience. The study has challenged my mental, physical, and academic ability in ways that I did not foresee at the beginning of the program. There were moments when I felt overwhelmed, frustrated, and questioned my desire to accomplish the study. However, with help from my able support group, I was encouraged to keep working until I finished. The Walden University doctoral study process was a humbling experience to remember. I have spent much of my professional career writing, but nothing has been as daunting of the rigorous requirements of Walden University's DBA program.

The purpose of this study was to explore strategies that NPO leaders use to maintain financial sustainability during general economic downturns. I selected this topic based on the challenges faced by NPOs. My objective was to learn from those experienced leaders to understand what strategies were used to help organizations to become viable. I have worked with NPOs that provide housing services and volunteer with other NPOs in my community, so I had a vested interest in the topic. However, I did not have any direct experience working with the selected NPO or the participants involved in this study. I have learned that NPOs fail because of the challenges emanating from leaders who lack the ability to manage operations effectively. My preconceived notions thought the information shared would reveal the reliance on government funding as the sole strategy for survival. While the government one of the sources of funding; it is not the only source of revenue. Diversification strategies and partnerships are essential in ensuring a fiscally, sustainable organization. After completing the study, I gained valuable knowledge about the challenges NPOs face and how strategic leadership is essential in the sustainability of the organization. I will share the knowledge gained from this study with other NPO leaders who are facing sustainability challenges.

Conclusions

The intent of this qualitative single case study was to explore strategies that NPO leaders use to maintain financial sustainability during general economic downturns. An economic downturn impacts the sources of revenue and causes great uncertainty for NPOs. Resource dependency and change management theories recommends that organizations examine partnerships and make changes to have more control over resources that sustain them. NPOs need strong financial leadership for organizational sustainability to enhance the quality of the social service programs offered to the community. As suggested by Arik et al. (2016) NPOs can limit improbability by establishing partnerships and managing financial resources to improve financial sustainability. The results of my research demonstrate how NPO leaders strategically leveraged partnerships, engaged in fundraising strategies, and maximized diversification strategies to create a financially sustainable organization.

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Appendix: Interview Protocol

What the researcher will do	What the researcher will say (script)
Introduce the interview and set the stage	Hello (face-to-face interview) ____________. Thank you for your participation in this case study. This interview will take about 1–1½ hours. Is that still good for you? As a reminder, I am Lakesha T. Brown a doctoral student at Walden University, and I will go ahead and provide you with a copy the consent form you previously signed. As the consent form indicates, the purpose in talking with you today is to learn from your thoughts, state of mind, and experience with implementing various financial strategies to maintain operations during general economic downturns I will ask you a series of questions on this topic, and I invite you to respond with as much detail and information as appropriate. Before we begin, do you have any questions or concerns related to the consent form you signed or to the interview process in general? Thank you. At this time, I will go ahead and turn on the audio recorder to capture our conversation. I would like to introduce Participant 1, who is conducting a semistructured interview for this case study on the [date] day of [current month] in the year 2019. The current time is [time].
Watch for non-verbal cues Paraphrase as needed Ask follow-up probing questions to get more in-depth	1. How do you measure your organization's financial sustainability? 2. What are the strategies implemented to ensure fiscal sustainability within your organization? 3. What types of revenue diversification strategies are used by your organization? 4. What type of innovations and changes has your company experienced in the past 10 years to help maintain financial sustainability? 5. How do you prepare your organization financially for change? 6. What financial changes, if any, did you need to make during an economic downturn? 7. Based on your experiences, how has the financial strategy planning process in your organization changed since 2008? 8. What are the current strategies implemented to ensure fiscally sustainable within your organization? 9. How does long-term financial strategy planning benefit your organization's ability to maintain operations with reduced economic opportunities specifically? 10. What else can you tell me about the strategies and changes your organization has used to maintain operations during reduced economic opportunities?

Wrap up interview thanking participant	This concludes our interview. I would like to thank you for participating in this interview and, as a reminder, do not hesitate to reach out to me using the contact information in your consent form if you have follow-up questions or concerns.
Schedule follow-up member-checking interview	I will transcribe our interview and provide it for your review soon, so you can confirm that it accurately reflects our conversation today. After that, I will briefly summarize my interpretations for each question and would appreciate the opportunity to revisit with you for a short follow-up interview. What day and time works best for you for this follow-up interview?