2020

Leadership Strategies for Reducing Regulatory Citations to Maintain Tax-Exempt Statuses in Nonprofit Organizations

Emmanuel Kamara
Walden University

Walden University

College of Management and Technology

This is to certify that the doctoral study by

Emmanuel Kamara

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

Review Committee
Dr. Chad Sines, Committee Chairperson, Doctor of Business Administration Faculty

Dr. David Moody, Committee Member, Doctor of Business Administration Faculty

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

The Office of the Provost

Walden University
2019

Abstract

Leadership Strategies for Reducing Regulatory Citations to Maintain Tax-Exempt

Statuses in Nonprofit Organizations

by

Emmanuel Kamara

MA, Walden University, 2015

MBA, Eastern University, 2008

BS, Eastern University, 2004

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

January 2020

Abstract

Leaders of nonprofit organizations have challenging responsibilities of satisfying the

demands of all their stakeholders by obeying state and federal regulations.

Noncompliance of regulations can quickly cause a nonprofit organization to lose its tax-

exempt status and become nonexistent; thus, it appears that most nonprofits are choosing

to prioritize compliance, while struggling to maintain focus on their mission and services.

Using the conceptual framework of transformational leadership and general system

theories, this case study was to explore strategies leaders of nonprofits organizations in

Pennsylvania that cater to the needs of people with disabilities use for decreasing

regulatory citations to maintain their tax-exempt status. The population for this study

consisted of 5 leaders of a single nonprofit organization in Pennsylvania, who were

purposefully selected with experience for managing nonprofit organizations prevent

citations and maintain their tax-exempt status. I collected data through semistructured

interviews and analyzed the data through inducive word phrase coding and theme

interpretation. Five themes emerged from my analysis of the data: the use of rules as a

guide for quality improvement, leadership focus on organizational strategy, teamwork,

effective communication, and training, as a means of empowering and educating team

members on organizational values and rules. This study contributes to positive social

change by teaching nonprofit leaders' various strategies for decreasing regulatory

citations, fines, to maintain their tax-exempt status, and fulfill their social missions of

providing needed services in communities.

Leadership Strategies for Reducing Regulatory Citations to Maintain Tax-Exempt

Statuses in Nonprofit Organizations

by

Emmanuel Kamara

MA, Walden University, 2015

MBA, Eastern University, 2008

BS, Eastern University, 2004

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

August 2019

Dedication

I dedicate this document to my youngest son, Emmanuel S. Kamara Jr., who departed this world on June 23, 2019 and the rest of my family and friends for their prayers, encouragement, and support throughout this journey. To my father Mr. A. B. Kamara, who was an educator and a lifelong learner. My father always wished one of his children could become a scholar. This degree is a fulfillment of my father's wishes and for my self-actualization needs. I hope this degree also serve as a positive example to Ma Kou Yarnama Kamara's children and great grandchildren to always aspire and reach for their dreams.

Acknowledgments

Thanks to my family, friends, professors and classmates for all their love,

encouragement, and feedback in helping me to reach this milestone.

Table of Contents

List of Tables

Section 1: Foundation of the Study

Nonprofit organizations that cater to the needs of peoples with disabilities in Pennsylvania are heavily monitored by state and local agencies to ensure the quality of services through routine compliance checks. Licensing criteria of nonprofit organizations are directly related to compliance with existing regulations (Wisdom et al., 2012). Many leaders of nonprofit organizations lack strategies to manage their employees to meet compliance standards resulting into citations and revocation of their operational licenses. This qualitative case study sought to learn strategies other citation-free organizational leaders are using to manage their organizations and share this information with other leaders.

Background of the Problem

Every leader of a nonprofit organization has expectations and contractual requirements he or she must meet annually to maintain nonprofit certification. Some nonprofit organizations that cater to peoples with disabilities in Pennsylvania are not meeting state and federal guidelines because of poor performance that results in citations each year. A continuous reprimand is not good for the image of an organization and leads to loss of revenue and revocation of operational business privileges.

As work dynamics change, leaders of nonprofit organizations need to build relationships with other managers, subordinates, and internal and external colleagues to keep up with new leadership strategies and trends to remain a productive workforce. Leaders can comply with regulations and remain productive during a workday with little stress by collaborating and networking their job efforts with colleagues. The ability to

lead a productive workforce begins with relationship building through friendly contacts, formal and informal communications, and appropriate and productive work habits with fellow managers and employees.

Problem Statement

Nonprofit organizations in the United States must comply with various state and federal regulations to maintain their tax-exempt status (St. Clair, 2016). Between 1998 and 2016, the Pennsylvania Bureau of Nonprofit Enforcement revoked the tax-exempt statuses of 329 organizations and negotiated 311 consent agreements and adjudications resulting in total fines of $1,808,075 (Department of State of Pennsylvania, 2016). The general business problem was failure to meet state and federal nonprofit regulations results in citations and loss of tax-exempt status. The specific business problem was some leaders of nonprofit organizations in Pennsylvania lack strategies for decreasing regulatory citations to avoid fines and maintain their tax-exempt status.

Purpose Statement

The purpose of this qualitative case study was to explore strategies leaders of nonprofit organizations in Pennsylvania that cater to peoples with disabilities could use for decreasing regulatory citations to avoid fines and maintain their tax-exempt status. The target population for data collection consisted of five leaders of a single nonprofit organization in Philadelphia who had used successful strategies for decreasing regulatory citations and fines to maintain their tax-exempt status. The implications for positive social change included the potential for nonprofit leaders to decrease regulatory citations,

fines, maintain their tax-exempt status, and fulfill their social missions of providing

services for addressing community needs.

Nature of the Study

There are three research methods: quantitative, qualitative, and mixed (Yin,

2016). I selected the qualitative methodology for this study. Researchers use the

qualitative method to explore and seek answers to what, how, and why questions, rather

than explaining the cause of a phenomenon (Kruth, 2014). Qualitative methods have

smaller sample sizes, and researchers use the method to determine the underlying

reasons, opinions, and motivations about a phenomenon (Singh, 2015; Vasquez, 2014;

Yin, 2014). The qualitative method allows the researcher to study participants in their

natural environment, whereas a quantitative research method allows the researcher to

focus on determining relationships and differences between two or more variables

(Vasquez, 2014). The mixed research method allows a researcher to use both qualitative

and quantitative methods to collect and analyzes data (Bernard, 2013). This study had no

quantitative component, no surveys, and no statistical analysis that qualified for

quantitative or mixed research methods.

There are several different types of qualitative research designs: ethnography,

phenomenology, narrative, and case study (Kruth, 2014). I eliminated three of these

designs that one could use for a qualitative study on nonprofit leadership strategies:

ethnography, phenomenology, and narrative strategies. A review of the ethnography and

narrative designs revealed that neither approach was appropriate for this study. An

ethnographical approach was selected for this study because an ethnography design

would take several months of research and requires the researcher to collect data through observations over a prolonged period from a group in their natural environment. An ethnography method involves living and observing participants in their environment over an extended period before conducting the research (Eika et al., 2015), which is not the intent of this study. I also did not choose the narrative method design for this study. The narrative design allows the researcher to investigate the lives of participants and collaborate their stories (Singh, 2015). I also did not choose the phenomenological design. The phenomenological design requires the researcher to identify the meaning of experiences a participant has experienced in his or her life to describe a phenomenon (Yin, 2016).

After reviewing the different qualitative research designs above, I decided to use the case study research design. A case study design involves exploring real-life perspectives of participants and collecting data through interviews and observations (Grossoehme, 2014). The case study research design provides the best opportunity to explore strategies nonprofit leaders in Pennsylvania have used to effectively decrease regulatory citations in their nonprofit organization to maintain their tax-exempt status.

Research Question

What strategies can leaders of nonprofits organizations in Pennsylvania use for decreasing regulatory citations to maintain their tax-exempt status?

Interview Questions

1. What strategies do you use to meet state and federal regulatory standards to maintain your organization's tax-exempt status?

2.   How do you access the effectiveness of your strategies for meeting regulatory standards to maintain tax-exempt status?

3.   What are the key barriers for implementing your strategies to meet regulatory standards?

4.   How did you address key barriers to meeting regulatory standards?

5.   What strategies do you find to work best in motivating employees to follow regulatory standards?

6.   What other comments and suggestions would you like to add about your successful strategies for meeting regulatory standards?

Conceptual Framework

Kumar and Antonenko (2014) postulated that a well-designed conceptual framework unifies and addresses the problem and purpose of a study. The conceptual framework of this proposed research is a combination of Bass's (1985) transformational theory and Von Bertalanffy's (1968) general systems theory. Bass's transformational leadership theory provides a foundation of leadership strategies that can innovate, coach, and develop a visionary leader (Allio, 2013).

Previous researchers posited that a workable change implementation process within any nonprofit organization requires organizational leaders to follow the teachings of transformational leadership theory (Allio, 2013). Bennis and Nauns (1985) identified four transformational leadership traits of 90 leaders and their leadership styles that described such leaders as visionaries and social architects of their organization. Transformational leaders are trustworthy, creatively develop themselves to recognize

their strengths and weaknesses, and dwell on the positives (Guay, 2013; Naber &
Moffett, 2017).

The teaching Von Bertalanffy's systems theory contributed to this research by
suggesting strategies to improve team building and job engagement that may result in
meeting regulatory standards. Von Bertalanffy initially introduced the concepts of
general systems theory in 1937 and expanded on it in 1949 and 1972 (Von Bertalanffy,
1972). The general systems theory focuses on the whole organizational systems which
include: technology, corporate cultures, and people working together to meet
organizational goals (Gilsen, 2015; Von Bertalanffy, 1953). Researching nonprofit
leadership strategies through the lens of general systems theory could enable leaders to
understand the policies that guide leadership behaviors to maintain productivity and
regulatory compliance in workplaces. Leaders of nonprofit organizations need a system
to engage employees, improve outcomes, and meet regulatory standards (St. Clair, 2016).
A combination of transformational and Von Bertalanffy's general systems theories
offered the best strategies that leaders of nonprofit organizations can utilize to meet state
and federal regulatory requirements to maintain their tax-exempt status.

Operational Definitions

Board of directors: The board of directors is not only the oversight body of an
organization whose members financially contribute generously but, is also responsible for
ensuring that leaders adhere to an ethical business process, comply with federal laws,
state laws, and organization by-laws, and fulfill ethical imperatives (Olinske & Hellman,
2017).

Non-profit organizations (NPOs): NPOs fall under the third sector after public, and private sectors. NPOs are also known as charitable sector, voluntary sector, or social sector (Ghasabeh, Reaiche, & Soosay, 2015). There are 12 categories of NPOs in the system, namely culture and recreation, education and research, health, social services, environment, development and housing, law advocacy and politics, philanthropic intermediaries and volunteerism promotion, international activities, religion, business, professional associations and unions, and those that are not elsewhere classified (St. Clair, 2016).

Sustainability: Sustainability is defined differently in different settings like agriculture, politics, leadership, and organizations, but the general premise of the word encompasses preservation of resources for present and future generations (Muja et al., 2014).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are conditions the researcher accepts as true without proof (Marshall & Rossman, 2016). Grant (2014) postulated that assumptions in qualitative research are a result of presumed opinions a researcher may consider to be accurate about the research subject, but out of the researcher's control. There were four primary assumptions in this qualitative multiple case study. First, I expected all participants to answer the research questions honestly. My second assumption was that participants would have the knowledge to address the interview questions. Third, I assumed that participants would be readily available and willing to participate in the research process. Finally, I expected

the results of this study to help improve the quality of leadership in nonprofit organizations in Pennsylvania.

Limitations

Limitations refer to potential weaknesses of the study beyond the researcher's control (Marshall & Rossman, 2016). The first limitation to this study was that case studies are not generalizable to larger populations (Yin, 2015). The second limitation of the case study was that it is prone to researcher bias (Yin, 2014). The third limitation of this study was that its findings could be limited to the knowledge, accuracy, and willingness of the five participants who responded to interview questions.

Delimitations

Delimitations refer to the bounds or scope of the study (Yin, 2016). Unlike limitations of a study, the researcher has control over delimitations (Marshall & Rossman, 2016). Some delimitations of a study were the conceptual framework, the research question, and the objectives. Setting delimitations sets the scope and defines the boundaries of a study (Marshall & Rossman, 2016). Time was a delimiting factor in research as it reflects conditions and duration of the study (Grant, 2014). Another delimitation was the demographic of participants. The demographic of participants was a single NPO in Pennsylvania. The final delimitation was the number of participants that will be interviewed for the study. There were only five participants providing information for this study.

Significance of the Study

Nonprofit leaders must learn and know the necessary skills to enable their employees to become more sensitive to regulatory requirements and how they are expected to support meeting those requirements. Regulatory demands should matter to all leaders for the continuous improvement of essential business operations. Findings from a study of the strategies leaders of nonprofit organizations in Pennsylvania use to significantly decrease regulatory citations could result in organizational sustainability and promote its self-worth through employees' engagement for supporting the organization's mission.

Contribution to Business Practice

Leaders of nonprofit organizations are responsible for securing licenses and tax-exempt status to keep their businesses in operation (Muja & Appelbaum, 2014). Shier and Handy (2016) posited that poor leadership practices of nonprofit organizations' leaders result in the forfeiture of their tax-exempt status, the retractions of operating permits, closures, unemployment, and hardships for consumers. The findings of this study could become a source for developing leadership training courses to enhance nonprofit leaders' strategies, processes, and skills. The findings of this study could also boost employees' morale, job satisfaction, and ensure organizational sustainability by enhancing leadership strategies enabling nonprofit organizations to meet the needs of their clients more efficiently.

Implications for Social Change

The implication for positive social change from this study includes the potential for leaders of nonprofit organizations in Pennsylvania to remain in business, support community residents, and improve client's socioeconomic status through employment opportunities to support their families. This study on nonprofit organizational leadership strategies could enhance the work-life balance of leaders and employees by reducing job stress resulting in efficiency, productivity, and enabling the organization to benefit more clients in the community.

A Review of the Professional and Academic Literature

The purpose of this qualitative case study was to identify strategies leaders of nonprofit organizations that cater to people with mental disabilities and others can use to decrease citations and meet regulatory standards. This literature review is an expansion of the conceptual framework of my study. Kumar and Antonenko (2014) posited that a well-designed conceptual framework should unify and address the problem and purpose of a research study. The conceptual framework of this study includes the teachings of Bass's transformational leadership and Bertalanffy's systems theories. Bass's transformation leadership theory provided a foundation of leadership strategies that innovate, coach, and develop visionary leaders (Allio, 2013). Bertalanffy's systems theory offers foundational leadership strategies that revolve around teams and not individuals that nonprofit leaders need to improve job engagement and meet regulatory standards (Gilsen, 2015).

Literature Search Strategy

This literature review is comprised of works from secondary sources of peer-reviewed journal articles of different research methods. The peer-reviewed articles researched for this review come from sources including the International Journal of Business and Management, Journal of Leadership Studies, Business Information Review, Journal of Applied Behavioral Science, and scholarly books. I used the Walden University Library articles using the following key terms to identify articles: nonprofit organizations, regulations governing nonprofit organizations, licensing of nonprofit organizations, inspections, citations, renewal of nonprofit organization licenses, sources of nonprofit funding, nonprofit sustainability, change management in nonprofit organizations, leadership, transformational leadership, transactional leadership, transformational leadership theory, Von Bertalanffy's (1972) general systems theory, and general systems theory.

I reviewed over 68 academic sources, of which 85% were peer-reviewed sources published within the last 5 years. Ninety percent of the sources cited are peer-reviewed research articles published from 2012-2017. There are zero dissertations mentioned in this literature review that describe the evolution of Bass transformational leadership and Von Bertalanffy's systems theory.

Table 1.

Literature Review Source Content

Literature Review Content	Total #	# Within 5-Year Range (2013-2018)	% total Peer reviewed Within 5-Year Range (2012- 2017
Books	12	0	0
Peer-reviewed articles	68	68	100%
Dissertations Online resources	0	0	0
Total	80	68	85%

Using transformational leadership and Von Bertalanffy's systems theory as a guide, this literature review presented a clear distinction from existing literature on how leaders of nonprofit organizations may reduce citations and maintain tax-exempt status. De Brito and de Oliveira (2016) expressed support of transformation theory as a tool that enhances leadership by positing that it is essential to establish a working relationship between human resource management (HRM) and organizational performance. According to de Brito and de Oliveira, a productive work environment incorporates leadership and relationship building strategies as presented in this review. This literature further explains the ramifications of leadership strategies in implementing changes in organizations and how to deal with organizational development issues such as cultural diversity and change management issues for success. It also describes various attributes and teachings of transformational and Bertalanffy's systems theory on leadership, change management, and the importance of nonprofit organization sustainability. This literature review also identifies numerous suggestions from scholars on leadership strategies to sustain nonprofit organizations. Both the transformational and the systems theories

recognized ways leadership could empower their team members to foster changes and

develop the organizational environment through diversity management, feedbacks

solicitations, change management, and cultural issues for organizational success.

Background of the Study

The purpose of this qualitative research study was to identify strategies leaders of

nonprofit organizations (NPOs) in Pennsylvania could utilize to decrease citations and

maintain their operating licenses. Every leader of a nonprofit organization has

expectations and contractual requirements with state, federal, and other funding

organizations, which he or she must meet annually by filing taxes and going through

inspections to maintain certification. Unfortunately, some leaders of NPOs in

Pennsylvania are not meeting these state, federal, and other funding guidelines. The poor

performance of NPO leadership results in citations, provisional licenses, or even the

revocation of operating permits each year. A continuous reprimand is not good for the

image of an organization and leads to loss of revenue, low employee morale, and

revocation of operational business privilege with social and economic disadvantage to the

communities and populations they serve.

As work dynamics change, leaders of nonprofit organizations need to build

relationships with comanagers, subordinates, and internal and external colleagues to keep

up with new leadership strategies and trends to remain a productive workforce. Leaders

of NPOs can comply and remain productive during a workday with little stress by

learning new strategies, collaborating with other leaders, and networking with colleagues.

The ability to lead a productive workforce begins with training, relationship building

through friendly contacts, formal and informal communications, and appropriate and productive work habits with fellow managers and employees.

Nonprofit Organizations

NPOs are organizations with charitable status established to engage in humanitarian activities and are granted tax-exempt status by the Internal Revenue Services (IRS) (Grønbjerg, 2006). In the 1900s, the name NPO was coined to distinguish its charter rights from intergovernmental agencies and for-profit organizations (Grønbjerg, 2006). Historically, humanitarian activities were in the form of assistance organized by religious institutions and private individuals utilizing volunteers in communities to build schools and churches and to help the poor (Grønbjerg, 2006). The concept of organizing volunteers to provide humanitarian assistance became a favorite vehicle used by secular groups who organized groups of volunteers to provide services the government was too busy to offer or could not offer well (Grønbjerg, 2006). In the early 1970s, NPO activities became more diverse, and new leaders began to fill the gap by providing services in various community activities including community homes for individuals with an intellectual disability (IDD). NPOs, like all others, are nonpolitical and not for profit (Grønbjerg, 2006).

According to the National Center for Charitable Statistics (NCCS), there are more than 1.5 million NPOs registered in the United States, including public charities, private foundations, and other non-profit organizations. Contributions to different charities reached $358.38 billion in 2014, which was an increase of 7.1% from the 2013 estimates. Out of these contributions, religious organizations received 32%, educational institutions

received 15%, and human service organizations received 12%. Between September 2010

and September 2014, approximately 25.3% of Americans over the age of 16 volunteered

for a nonprofit.

By 2001, the provision of public services by NPO entities, such as religious

institutions and other groups and individuals for the general welfare, became popular.

Hence states acknowledged NPO's activities, which impacted the need for regulatory

supervision for long-term sustainably. States, therefore, instituted and granted the

exemption of the property of donors from taxation as incentives. Even though NPO

operations were for humanitarian reasons, the federal government determined that there

was also a need for governance and accountability to donors through regulatory standards

and inspections through monitoring and controls.

Leaders of NPOs struggle to meet budgetary demands when a state, federal, and

other donor organizations cannot give them needed funds to underwrite their operations

(Ghasabeh, Reaiche, & Soosay, 2015). However, leaders of NPOs can raise money in

different ways, including income from corporate sponsorships, income from their

programs, services or merchandise sales, and income from investments. Donations from

the government, private individuals, or organizations can change each year, so many

nonprofit organization executives have been moving toward increasing the diversity of

their funding sources. Changing dependencies on donor entities and putting emphasis on

resource management and innovative leadership techniques can provide alternative

means of keeping nonprofit organizations afloat during difficult financial times

(Ghasabeh, Reaiche, & Soosay, 2015). For example, many nonprofits in Pennsylvania are

diversifying their services to include day programs, outpatient counseling and therapy, and training services for staffs of other organizations as a means of generating additional funds.

Rules and Regulations Governing Nonprofit Organizations for Continuous Funding

NPOs in the United States must comply with various state and federal regulations to maintain their tax-exempt status (St. Clair, 2016). Rules governing the non-profit sector do not necessarily account for every penny spent under the law. Because NPOs depend on donor funding to operate, there is a need to prevent leakages and fraud through periodic monitoring to ensure that funds benefit beneficiaries (Ghasabeh, Reaiche, & Soosay, 2015). The absence of governmental oversight and regulation of not-for-profit corporations could result in these entities performing their stated purposes inadequately and inefficiently or enabling financial indiscretions, which could tarnish their reputation (Bottiglieri et al., 2011; Freund, 2017). In Pennsylvania, regulations are enforced periodically through inspections, citations, fines, and revocation of operating licenses.

NPO leadership, therefore, must institute and implement management structures for evaluating, assessing, and monitoring its operations through an internal and external audit as a proactive strategy to ensure compliance with state rules and regulations. Staff or members of the NPOs themselves can undertake internal reviews, whereas external audits are made by consultants and funders representatives to audit the NPO performance. These external audits are conducted by outside parties with no conflict of interest to balance the audit process objectively. In these regards, external auditors do

home visits to evaluate support plans implementations, environmental upkeep, efficient management of funds, and progress to appraise the organization's viability.

Pennsylvania is one of the states with the most NPOs catering to the human services sector, mainly residential facilities. In Pennsylvania, human services facilities that provide services to peoples with developmental disabilities fall under a license called - 6400.2 amended under Articles IX and X of the Human Services Code (62 P.S. § § 901—922 and 1001—1088) (Pennsylvania Government Report, 2016). This regulatory document spells out various guidelines about the services community home organizations should provide to consumers residing in their facilities and serves a guide for annual inspections for license renewal.

The Pennsylvania Bureau of Nonprofit Enforcement is the institution commissioned with regulatory powers to monitor and evaluate NPOs (Pennsylvania Government Report, 2016). Some requirements to maintain NPO license in Pennsylvania include the annual filing of the following: IRS Form 990, PA Corporate Tax Exemption Renewal, PA Sales Tax Exemption Renewal, PA Annual Report, renewing the Charitable Solicitation Registration, and maintaining a PAQ Registered Agent in case of foreign NPO (Pennsylvania Government Report, 2016).

Beginning in1998, the enforcement arm of the Pennsylvania state nonprofit compliance agency has revoked 329 tax-exempt statuses and negotiated 311 consent agreements and adjudications resulting in total fines of $1,808,075 (Pennsylvania Government Report, 2016). As a requirement of the rules governing NPOs, regulators must perform annual inspections of organizational facilities to ensure compliance.

Compliance with state regulations and inspections criteria rest on the NPO leadership and management as fiduciary agents.

Leaders of nonprofit organizations are the primary source of employment in many cities in Pennsylvania (Trussel & Patrick, 2009). These organizations provide services to the elderly and the sick and are also sources of social and economic support in communities through tax benefits, jobs, and volunteerism. Proper management is crucial to sustain NPOs. This study will significantly contribute to the leadership capabilities of nonprofit organizations that cater to the need of peoples with disabilities in particular and others in Pennsylvania by suggesting valuable leadership strategies to contribute to the economic development of communities and the populations they have committed to serve.

Change Management in Nonprofit Organizations

Leaders of NPOs who cater to the human services sector, particularly residential facilities, must undertake environmental and social changes through various programs in communities of engagements for productivity. Communities and families depend on charitable organizations for jobs, counseling, therapeutic, and social services to its people (Thornton, 2009). Economically, leaders of a nonprofit organization have limited resources to cater to the needs of their consumers (Baue & Wood, 2015). Through positive change implementation initiatives, leaders of nonprofit organizations can narrow the economic and unemployment gap and promote empowerment through collaboration with partners, consumers of their services, and diverse groups for productivity. The positive change management in nonprofit organizations include, but are not limited to,

managing such entities for sustainability, maintaining corporate social responsibilities to employees, consumers, communities, and meeting regulatory demands.

No two organizations institute and manage change the same way. There are no guarantees that what works in one organization will work well in a similar organization. Duplicating leadership best practices in every organizations is the best strategy forward. Whereas change management procedures are duplicable in other organizations, leaders of change management must take into consideration its organizational dynamics, structure, incentives, political climate, and culture when fostering organizational change. Also, future change management could benefit from the use of social media to collaborate leadership strategies with fellow managers of other institutions.

The future impact of change management in NPOs should also be sensitive to corporate responsibilities, sustainability, and best leadership practices. My topic will concentrate on leadership best strategies for sustainability because leaders are the people who design and direct behaviors in organizations. The successful completion of this study could educate poor performing NPO leaders with strategies to manage their employees, organizations, and other resources for sustainability. Trussel and Patrick (2009) postulated that nonprofit organizations had made a significant effect throughout history in their community of operations. Leaders of nonprofit organizations must lead their employees through positive changes to achieve corporate social responsibilities to stakeholders.

Sustainability of NPOs

The word sustainability is defined differently in different settings like agriculture, politics, leadership, and organizations, but the general premise of the word encompasses preservation of resources for present and future generations (Baue & Wood, 2015). Every business leader has environmental and social responsibilities in their communities of operation - local government, employees, suppliers, and the environment. To transcend the sustainability paradigm in organizations, leaders of organizations must have and develop a different set of thinking that respects environmental, cultural, economic, and social boundaries as a foundation for thriving (Baue & Wood, 2015).

In a global environment where organizational leadership plays a role in sustaining the core ingredients of life, there must be systems in place that collaborate with others within the organization to ensure sustainability of growth (Anderies, 2014). Collaborating with others in a work environment is one of the teachings of Bertalanffy's system theory (Bertalanffy, 1972). When people from different works of life and job responsibilities have no secrets, but share ideas and learn how to solve problems, that is the definition of an open system (Bertalanffy, 1972). An open system is relevant to a nonprofit organization so that leaders can discuss issues and find solutions to common problems (Bertalanffy, 1968).

Leaders of NPOs need to establish a structure that follows the teachings of system theory where ideas, strategies, and plans that satisfactorily process feedback for growth and development are encouraged. This systemic approach is suitable for NPO team members and would provide security to the organization. The system should be flexible,

adjustable, and function to meet the needs of all stakeholders and the organization for sustainability.

Sustainability is the product of learning outcomes of transformational leaders with a vision to encourage others to be visionaries (Latham, 2014). Transformational leaders inspire learning orientations of employees that yield positive results through creativity that generates sustainability for the organization (Jyoti & Dev, 2015). Scholarly literature on leadership best practices all suggests that transformational leadership theory is an ideal theory that empowers, nurtures, and encourages employees to become organizational citizens and care for its sustainability (Latham, 2013).

Leadership

One of the most observed and researched phenomena in scholarly literature is leadership (Burns, Vaught, & Bauman, 2015). The literature on leadership shows a continuous pattern that begins with a focus on the attributes, behavior, and characteristics of a leader but ends with the outcomes regarding motivating and encouraging followers to undertake a task (Latham, 2013). Effective leadership styles lead to organizational competitive advantage (Burns, Vaught, & Bauman, 2015). Uymaz (2015) posited that effective leadership plays a vital role in the growth and performance of any organization. Job performance and employee motivation and satisfaction are dependent on leadership styles (Burns, Vaught, & Bauman, 2015).

The *great man theory* suggests that leaders are born with certain unique, charismatic, and influential qualities; therefore, they are born and not made. With changing times and new research, the word *man*, which was initially used to refer to the

role men with military successes in wars and religious organizations, has changed to include all genders. There may still be researchers who believe in the great man theory of leadership; however, existing literature on leadership styles emphasizes the typical characteristics of leaders, which distinguishes them from followers. This modern leadership philosophy preaches a message that describes leaders with adaptive, receptive, motivational, achievement-orientated, self-assured, crucial, energetic, persistent, self-confident, and innovative characteristics.

Leadership runs the world in all aspects of organizational and group settings thereby perplexing scholars who study leadership roles and create theories to conceptualize and explain this leadership phenomenon. In times of difficulty, disasters, and change, people look up to their leaders for directions; therefore, leaders must know the way, show the way, and teach the way. Leaders must be knowledgeable, flexible, stable, and reliable among other attributes to strategically lead followers in any environment. In an ever-changing competitive environment, leaders as change agents need to be flexible, but ready to act on short notice (Kotter, 2014).

Leaders of nonprofit organizations can be good stewards of their entities and followers through knowledge building or training, effect communications, conflict management, and by being role models. A famous quote defines "knowledge as power." Knowledge building is a product of information that comes out of training and awareness. In a nonprofit setting, training should be a continuous process to remain compliant with regulations as the tax laws are revised and amended over time. Instructions are necessary to introduce changes in a nonprofit organization and require three distinct characteristics -

training supervisory staff about the need and benefits change, effectively communicating change to followers, and incentivizing the change process through adequate benefits (Ali & Ivanov, 2015).

Communications, cultural, and political issues are essential aspects of organization development and resistance (Ali & Ivanov, 2015). Accordingly, resistance, fear, cynicism, information overload, and resistance to changing old habits for new ones have negative impacts on organizational development. Effective communication of the process without overloading participants with regards to corporate culture is helpful in developing organizational change (Ali & Ivanov, 2015). Every organization has their customs, dress codes, communication styles, and in-groups. Change managers need political skills and sensitivity to corporate politics (Buchanan, Claydon, & Doyle, 1999). Taking advantage of various political climates to minimize resistance helps in fostering organizational development.

Conflict management is another responsibility of every organizational leader. Leadership strategies a leader uses to resolve conflicts between workers have repercussions on relationships, comradery, and productivity (Sahu & Pathardikar, 2015). Sahu and Pathardikar (2015) investigated how transformational leaders handled or managed conflicts in organizations. Accordingly, transformational leaders are more interested in win-win outcomes in settling disputes that resulted in compromises with everyone feeling important (Sahu & Pathardikar, 2015). The behavioral patterns of transformational leadership include risk-taking and their ability to understand the feelings

of other people which contributed towards a collaborative conflict resolution style (Sahu & Pathardikar, 2015).

Every organizational leader has limitations that derail good intentions in fostering sustainability. As a nonprofit organization depends on donations from the public and private donors, the entity can allocate a finite amount of resources to social projects but improvises for budgetary shortcomings by collaborating and teaming up with other partners of social change in the communities to raise awareness and money. The leadership of nonprofit organizations, therefore, needs to strategize to maintain business licenses and provide needed services in their local communities. The present trend of citations for operational violations results in millions of dollars in fines and is putting some of these organizations out of business. This preventable loss of needed funds shows the lack of adequate leadership, which results in no guarantees of sustaining nonprofit organizations.

Leaders of nonprofit organizations have a social responsibility to their employees, consumers, and the communities of operation through nurturing and philanthropic giving. Burns, Vaught, and Bauman (2015) posited that every human being has an inherent interconnectedness with the earth and other living people, which requires cultivating authentic relationships to heal the universe and human communities for future generations. Leaders of organizations that do not fulfill their corporate responsibilities of being sensitive to their communities and employees' needs have low employee morale and are doomed to fail and go out of business (Swartout, Boykin, Dixon, & Ivanov, 2015).

Leadership Styles and the Nonprofit Sector

Different leadership theories have shown that a leadership style is essential to accomplishing organizational goals and objectives (Inandi, Tunc, & Gilic, 2013). Leaders of NPOs initiate various forms of leadership to ensure the successful completion of work assignments. In a work environment, no one leadership style has all the answers to motivating and ensuring that a job is appropriately undertaken and completed on time. Some leaders, therefore, use a combination of two or more leadership styles to motivate employees.

Transformational leadership style. A review of literature on transformational leadership theory described such leaders with all the ingredients necessary to be an effective leader: charisma, change agent, innovators, and trust (Latham, 2013). About 70% to 80% of all leadership attempts to transform organizations fail because of the leadership theories used to manage employees (Latham, 2013). Leaders with a transformational leadership style focus mainly on the changing the values and beliefs of followers by inspiring them to think critically and undertake assignments. Mittal and Dhar (2015) described transformational leadership style as one that has gained attention among organizational leadership researchers because it fosters employee creativity through innovation and teachings.

Transformational leadership style has four dimensions of human character: personality, communication, intellectual stimulation, and individualized thought (Burns, 1998). Transformational leaders are flexible, accommodating, and compassionate to their followers (Bacha & Walker, 2013). Bacha and Walker (2013) also credited

transformational leadership style as being fair in all aspects of follower engagement. A leader with transformational traits encourages employee input, concerns, and attends to their needs while acting as mentors for the good of the organization. Indrayanto et al. (2014) regarded transformational leadership style as the best leadership style to foster change in an organization through building trust and improving organizational performance. Transformational leaders motivate followers to accomplish set goals. Burns (1998) posited that transformational leaders believe in relationship building and encouraging followers to apply innovative ideas and achieve set goals.

Jyoti and Dev (2015) saw the need to increase the presence of transformational leaders in organizations by suggesting that leaders screen and train candidates with the potential traits of transformational leadership before becoming supervisors and team leaders. Nurturing comes through empowerment, which prepares followers to undertake their responsibilities more efficiently while building positive corporate cultures. When organizational leaders empower their employees through intellectual stimulation, it decreases the workload of leaders and creates quality of work in a productive and friendly work environment. Henker et al. (2015) confirmed that one of the features of transformational leadership theory is its intellectual stimulation principle that guides change process in organizations.

Transactional leadership style. Transactional leadership style is a transactional arrangement between leaders and followers that rewards productivity with benefits and poor outputs with punishments (Zareen, Razzaq, & Mujtaba, 2015). Transactional leaders monitor their followers and motivate them with rewards for good performance. Leaders

with transactional leadership styles exchange employee output with prizes as a motivational tool to encourage them to accomplish work goals. The rewards associated with transactional leadership styles motivate employees to perform their duties and reap a reward. Transactional leader assigns work duties and the expected results to followers. Followers are monitored and rewarded with gifts and praises for good performance and reprimands for poor performance. The praise serves as a motivational tool to achieve positive results. There are three distinct characteristics of transactional leadership: contingent rewards, active management by exception, and passive management by exception to earn rewards.

Leader-member exchange (LMX) style. LMX or vertical dyad linkage theory is a concept derived from transformational and transactional leadership theory over the years (Jing & Baiyin, 2015). The LMX or vertical dyad linkage theory describes the relationships between leaders and subordinates in subgroups of in-groups and out-groups to maintain their position through a series of tacit exchange agreements. The categorization of team members into groups takes place after a series of work assignments. At the beginning of a leader and team working relationship, all members are considered equals and assigned similar work duties with a set expected return. As team members undertake assigned responsibilities with little supervision, their efforts and outputs become a tool for evaluation and classification into trusted in-group and distrusted out-group members based on their abilities and effectiveness in completing a task.

Leaders with this style group team members with lower production into out-groups with only formal contacts while positive performers are grouped into in-groups that have more access. In-group members are respected, favored, and intimately connected to the leader with unrestricted access. In-group members have the trust and admiration of their leader with more access and little supervision. In-group members are also trusted and contribute to the decision-making process by providing advice to leaders in an organizational setting. Out-group members are a complete opposite of in-group members. Out-group members are disfavored and left out of the fundamental cycle decision-making process and only have a formal working relationship with their leader.

The LMX theory has multiple advantages and disadvantages in a work setting (Jing & Baiyin, 2015). This leadership style can have a positive impact on the communication within the team but creates an atmosphere that encourages the marginalization of some team members leading to inequality (Jing & Baiyin, 2015). Leaders benefit from this style of leadership as in-group members assist leaders with information and in getting jobs done in a timely and quality manner. The opportunities of belonging to in-groups tend to motivate team members to work harder for inclusion resulting in increased productivity. This leadership style can be discriminating as its premise tend to put team members into groups which could be interpreted as racially bias, gender unfriendly, and unethical (Jing & Baiyin, 2015).

Laissez-faire leadership style. Laissez-faire leadership style allows leaders to delegate full decision-making authority to their followers by giving them guidance and related support to make them more involved in the tasks and motivate them for optimal

performance (Zareen, Razzaq, & Mujtaba, 2015). This leadership style is based on trust and encourages a hands-off attitude by leaders that put employees in charge of work duties (Sunaguchi, 2015). Leaders with this leadership style include prominent leaders as Warren Buffet, Ronald Reagan, Jack Welch, and John F. Kennedy, to name a few successful leaders. These leaders motivate their followers to undertake work assignments in any manner but provide little hands-on direction. This leadership style is not suitable for all organizations but works well in a new startup to encourage innovations for initial success (Inandi et al., 2013). Laissez-faire leaders use a hands-off approach to leadership. The laissez-faire leadership behavior allows subordinates total control over the task or situation (Inandi et al., 2013).

Shared leadership style. Shared leadership is the embodiment of all employees, regardless of position, working as a team to meet the goals and objectives of an organization (Routhieaux, 2015). The concept of shared leadership evolved in 1924 by Follett (1924) but gained the attention of researchers in the 1990s (Sunaguchi, 2015). The idea of shared leadership derived as a result of a collaboration of leadership strategies by two or more leaders (Javidan, Bullough, & Dibble, 2016). Trussel and Patrick (2009) posited that nonprofit organizations had made a significant effect throughout history through collaboration and shared leadership. Shared leadership practices in nonprofit organizations would teach poor performing leaders strategies others are implementing to manage their employees and entities to sustainability (Routhieaux, 2015; Trussel & Patrick, 2009).

Shared leadership is an essential component in enhancing the resilience and adaptability for sustainability in nonprofits organization (Routhieaux, 2015). Accordingly, leaders of a nonprofit organization must learn best practices of managing their organizations to meet these regulatory demands through shared leadership to remain in business.

Transformational Leadership Theory

I used the transformational leadership theory to explore leadership strategies for nonprofit organizations. The transformational leadership theory provides several attributes that nonprofit organization leaders can use as guidelines in establishing policies to decrease citations and maintain their tax-exempt status. Burns (1978) first presented the concept of transformational leadership theory, and Bass later expanded it in 1985. A transformational leader subscribes to the following leadership characteristics: trust, social responsibilities, mentorship, visionaries, and innovators (Dannenberg, 2015; Northouse, 2013). These characteristics of transformational leaders portray such leaders as individuals with multiples situational leadership styles (Jyoti & Dev, 2015; Northouse, 2013). According to Dannenberg (2015), leaders either contribute morally and intellectually or lead by example and commit to a nonbinding pledge before all players simultaneously - leading by words. Different styles of leadership have differing effects on organizational performance, but a transformational leadership style improves all organizational players for the better. Leading by example has a significant positive impact on cooperation while leading by words only has small effects as compared to situations without leadership (Dannenberg, 2015).

Transformational leadership theory was helpful in identifying leadership characteristics and strategies that NPO leaders need to improve employee engagement to ensure organizational sustainability. A leadership strategy within any nonprofit organization requires organizational leaders to adopt the features of transformational leadership theory of trust and compassion (Allio, 2013). Trust is a critical attribute of transformational leadership theory. Trust between leaders and employees is the bedrock of building relationships and meeting work goals. Jyoti and Dev (2015) credited transformational theory for creating a positive working relationship between leaders and workers, an attribute necessary for building trust and corporation. Building trust as a leader requires fairness, transparency, and leading by example. A trustworthy leader lives by the same rules and is respectful of their subordinates (Dannenberg, 2015). Trustworthy leaders lead by example with an ability to improve cooperation in a work environment. Strong leadership is necessary for relationship building, employee loyalty, and the development of organizational citizenship (Guay, 2013). Transformational leadership theory promotes the relationship between leaders and followers through the construction of trust that flourishes into employee satisfaction with the leader's job performance and organizational commitment (Mittal & Dhar, 2015).

Bennis and Nauns (1985) identified four transformational leadership traits of 90 leaders and their leadership styles that described such leaders as visionaries and social architects of their organization. One of the four transformational leadership features is its intellectual stimulation principle (Uymaz, 2015). Transformational or charismatic leaders are visionary individuals who transform the work environment by empowering and

nurturing the intellectual capacities of their followers (Northhouse, 2013; Uymaz, 2015). Transformational leaders are coaches who prepare their followers to lead while they watch and supervise from behind (Northouse, 2013; Whittington, Coker, Goodwin, Ickes, & Murray, 2009).

Kellis and Ran (2013) also credited transformational leaders with creating and improving quality work. As an intellectual stimulation tool, leaders with inspirational and motivational transformational leadership attributes can challenge their followers to make assumptions, take risks, and give feedback for organizational sustainability (Jayakody & Gamage, 2015). Any intellectual stimulation in a nonprofit setting would motivate employees to confidently take initiatives, make suggestions, and undertake new tasks for the good of the organization.

Change in any organization is inevitable and a continuous process. Organizational leaders are change agents and must master the change process and present it to their members systemically without overburdening them. In presenting change mechanisms to shareholders, a leader must outline the benefits of the change and the consequences of not changing (Naber & Moffett, 2017). Change management requires planning, communication, training, and information sharing about the benefits of such changes to the entire workforce over a period before implementation. Nonprofit leaders must learn and master the art of effective communication as a strategic tool to improve employee relationships that encourage quality work during change management process. An essential component of change management is communications and understanding of specific job responsibilities at various levels of leadership and across supervisory levels

(Ali & Ivanov, 2015). Understanding the nature of a problem requiring a change solution requires a preliminary study to identify the causes of the problem, define roles and expectations, and determine the appropriate change theory to remedy the problem (Naber & Moffett, 2017). Inspirational and motivational attributes of leaders are the vehicle for fostering change and one of the strategies used to reduce citations and maintain the tax-exempt status of nonprofit organizations.

Drawing on social exchange theory, Bin et al. (2016) examined the role of transformational leadership in promoting employees' feedback within the dynamics of leader-follower relationships. Bin et al. (2016) discussed the characteristics of a transformational leader as feedback seekers who build a relationship with employees that result in a respectful and productive environment. Transformational leadership promotes followers' feedback seeking attributes of subordinates that can develop into employee-leader relationship building and trust in one another (Bin et al., 2016). In a work setting, faith is the product of respectful exchanges through feedbacks between a follower and a leader. When employees seek feedback, they can gain a variety of positive work outcomes, such as performance enhancement and goal attainment.

Transformational leadership theory also advocates that leaders treat their followers with respect. Employees are sensitive to how well their leaders treat and respect them personally and seek their opinions on a variety of issues. Employees consider such exchange as a sign of a high-quality relationship that transcends into positive organizational behavior and improved job performance. Previous researchers have employed social exchange theory (Blau, 1964) to explain how and why transformational

leadership can exert a positive influence on followers' work behavior and performance. Accordingly, when leaders treat their followers well, an attribute of transformational leadership theory, such leaders are considered by their followers to be respectful, and they work harder to meet expectations. Also, previous researchers have suggested that followers' trust in their leader is an important factor that determines their attitudes toward the leader and can serve as the underlying mechanism to ensure effective transformational leadership (Dannenberg, 2015).

Diversity and cultural issues are important factors in managing organizations due to globalization and diverse employees in every organizational setting (Keung & Rockinson-Szapkiw, 2013). Shier and Handy (2016) credited transformational leadership styles for enhancing organizational culture, planning, learning, and strategies for change. However, Shier and Handy (2016) indicated that culture could be both an impediment and a force for positive changes in organizational learning and productivity and concluded that transformational leaders were best suited to foster positive organizational cultures for change. Furthermore, there was a correlation between work relationship and transformational leadership styles that motivate employees to maintain a positive organizational culture that leads to change implementation.

These forgone qualities of transformational leadership could be beneficial in any organizational setting to build relationships and transform the work process with optimal outcomes (Jayakody & Gamage, 2015). Transformational leadership style is an ideal solution for a leadership style, which suits organizations hoping to achieve desired outcomes (Uymaz, 2015). Accordingly, transformational leaders use inspirational and

motivational approaches to foster changes in organizations. Transformational theories also guide in managing changes within an organization. No single method has the answers to all organizational development problems; however, organizational leaders and transformational agents must match regulatory issues to appropriate change theories for a positive outcome. Sometimes, a combination of two or more theories would need to be employed to address different facets of a single problem. A combination of Bass's (1985) transformational theory and Von Bertalanffy's (1972) general systems theory presents a productive strategy for managing nonprofit organizations to decrease citation and meet regulatory standards.

General Systems Theory

Pre-Socratic philosophers conceptualized the notion of general systems theory that evolved through different philosophic entities until it eventually took shape in the early 1900s. Von Bertalanffy's (1972) general systems theory has three main aspects: systems science or the scientific exploration, theory of systems in various sciences, systems technology or the problems arising in modern technology and society, and systems philosophy that refers to the reorientation of thought and worldview.

Von Bertalanffy initially introduced the concepts of general systems theory in 1937 and expanded on it in 1949 and 1972 (Gilsen, 2015). Von Bertalanffy's (1972) general systems theory focuses on the overall organizational systems, which include: technology, corporate cultures, and teamwork to meet organizational goals (Gilsen, 2015). Researching nonprofit leadership strategies through the general systems theory would enable a researcher to come up with a set of policies that guide leadership

behaviors to work in teams to maintain productivity and ensure that their team members comply with regulatory standards. For nonprofit organizations to meet regulatory standards, leaders should have a system of strategies to engage employees and improve outcomes.

Originally, Bertalanffy's general systems theory as presented in modern science was a complex specialization of every field based on various collections of data. The approach was helpful in explaining and discussing the shortcomings of contemporary science. Bertalanffy (1972) lamented that the activities and information of the multiple branches of science did not go far enough to incorporate other sciences – trapped in their areas of specialization. Bertalanffy emphasized that biology and psychology appear to function independently. Bertalanffy concluded that this independence operates in isolation from other sciences and pose problems for science as one body. The same principles Bertalanffy alluded to apply to other social sciences, which views society as the totality of individuals functioning within the environment. Gilsen (2015) agreed that theories should evolve that look and include whole systems and not just a unit within a system. Bertalanffy further emphasized that researchers in the various fields should not attempt to study only aspects related to an individual but as a group. The teachings of Bertalanffy gave birth to the concept of generalized theories applicable to general systems (Bertalanffy, 1968). This theory looks at organizations as a whole – elements of systems that exist irrespective of organization structure and function that must collaborate for productivity and sustainability.

General Systems Theory and Organizational Management

The concept of a general system involves the inter-connection of subsystems to the whole system (Bertalanffy, 1968). Subsystems within a nonprofit organization include each department, program, team, and free collections of employees (Bertalanffy, 1968). Every unit within a nonprofit organization may have a specific role and responsibility that contributes to achieving the overall goal of the organizations and specifically, in meeting regulatory standards. The contributions of Bertalanffy (1968) system are its teachings of collaborations and inclusiveness by suggesting integrating various groups within an organization to achieve common goals. According to Bertalanffy, systems are integrated or nonintegrated, open or close. Bertalanffy described open systems as ones that group, integrate, and interact with their environments. For example, in a nonprofit organization, like any other organization, a group of people with different specializations have to collaborate and cooperate socially and formally to enhance the environment. There could be multiple departments such as the finance, operation, counseling, compliance, Internet technology (IT), and various other departments with specific work responsibilities but a single organizational goal. In the above setting, employees in the operation department will need the IT technicians to repair their telephones and laptops, while the employees in the IT department would also depend on operations to keep up with production to generate revenue for organizational sustainability. Closed systems are those that isolate themselves from their environments of which they are a part (Bertalanffy, 1968). If members in the IT department, continuing with the same example, refuse to collaborate their activities with the operation

department, there will be a disconnect or breakdown of systems that derails the general objectives of the organization.

Bertalanffy (1968) also associates his principle with building human resource capacity and values just as transformation theory. Accordingly, human capacity building empowers individuals to innovate and achieve set goals and contributes to stability through inputs and feedbacks. In such a setting, some structure must exist to maintain peace, security, and a healthy atmosphere as individuals consume and produce other resources for others to use. For example, there must be a system for waste management, toilets for males and females, and protocols for usage and cleanings. There should be a mechanism or system for trash collecting and disposal, and the list continues to include dining, security, and recreation. Bertalanffy (1968) discussed the importance of soliciting feedback from followers as an indication of respect for their opinions and inclusiveness in the decision-making process similar to Bin et al. (2016). According to Bertalanffy, information or feedback received from team members within an open system is vital for leadership improvement and organizations progress and stability.

Transition

A research process is an embodiment of various components that must align right to produce useful results. In Section 1, I introduced the purpose of this research, the business problem, research methodology, nature of the study, research questions, conceptual framework, and the operational definitions. In Section 2, I will describe the data collection process beginning with my role as the researcher, participants, and the research process, and end with the importance of ensuring validity and reliability to this

study. In Section 3, I will present the findings of the study, applications of the findings to

leadership strategies, the implications for positive social changes, and my

recommendations for future studies.

Section 2: The Project

Every organization needs leaders with the right skills and strategies to motivate employees to meet organizational goals and objectives. My research study was intended to fill the gap relating to strategies leaders of nonprofit organizations can utilize to meet federal and state regulatory standards and maintain their organization's tax-exempt status. In the section below, I will present my research method, research design, ethical research practices, data collection, data organization, data analysis, reliability and validity of data, transition, and conclude with a summary.

Purpose Statement

The purpose of this qualitative case study was to explore strategies leaders of nonprofit organizations in Pennsylvania use for decreasing regulatory citations to avoid fines and maintain their tax-exempt status. The target population for data collection consisted of five leaders of a single nonprofit organization in Philadelphia, who had successful strategies for decreasing regulatory citations and fines to maintain their tax-exempt status. The implications for positive social change included the potential for nonprofit leaders to decrease regulatory citations, fines, maintain their tax-exempt status, and fulfill their social missions of providing services for addressing their community's needs.

Role of the Researcher

I was the researcher and the primary instrument for collecting, analyzing, and reporting data and intend to comply with the recommendations above. The role of a researcher is an ethical and transparent one, free from prejudices and biases related to the

topic and participants. Cornelius (2014) postulated that the role of a researcher is an impartial and honest one that entails collecting, analyzing, and reporting information participants divulge. The researcher should separate personal ideology, morals, and beliefs from the research process and function in a professional manner (Cornelius, 2014). The researcher should be independent and be void of any biases that will compromise the research process (Zhao, Zhou, He, Cai, & Fu, 2014). The role of the researcher in data collection process is neutral and must be transparent in soliciting and documenting information (Cleary, Horsfall, & Hayter, 2014).

As the primary research instrument, I was responsible for designing, selecting the participants, interviewing, and observing participants in their natural environment for data collection, recording, analyzing, and reporting. I was familiar with the topic because I work in a managerial position of an NPO and have experienced the problems associated with topic of this study. I had no relationship or acquaintance with any of the participants. It is ethical to conduct a research in an unfamiliar environment for reliability and generalization purposes (Yin, 2014). The participants for the study were chosen from another organization and not from my place of work. The role of the researcher in data collection process is neutral and must be transparent in soliciting and documenting information (Cleary, Horsfall, & Hayter, 2014).

As the researcher of this study, I abided by the rules of the Belmont Report protocol and the institutional review board (IRB), This was necessary to ensure that the rights and welfare of the participants in a study is protected (The Belmont Report, 1979).

It is also important to ensure that data is safe by storing it in a protective environment (Center for Research Quality, 2015).

To mitigate bias in this study, I identified my personal beliefs, biases, and mitigated them through bracketing at some point in the research process. Researchers should remove personal feeling and opinions for studies to eliminate biases in data collection (Kruth, 2015). Researchers can avoid biases in research by bracketing their personal opinions at some point in the research process (Zhao et al., 2014). Researchers should remove personal feeling and opinions for studies to eliminate biases in data collection (Kruth, 2015).

The primary means of data collection for this study was through interviews. I used semi-structured interviews to collect data through a face-to-face setting with participants. Interviewing participants in their environment is one of the common methods of collecting data for qualitative studies (Yin, 2016). In qualitative studies, information can be collected through observations, interviews, documents, and records (Cornelius, 2014). Qualitative researchers may tend to depend on personal experience and feelings, which might bias the research (Elo et al., 2014).

Participants

Participants for the study were leaders of nonprofit organizations who have worked in leadership positions and have used successful strategies for leading their organizations to meet regulatory standards. O'Brien et al. (2014) suggested that participants for a case study research should be individuals who have experience in the phenomenon of the research and can share their experiences. White and Hind (2015)

posited that participants of a study should have an information-rich source of data. Additionally, Yin (2014) suggested that qualitative researchers should interview individuals with experience on the subject to capture the traumatic essence of their stories.

I identified and gained access to participants with the necessary requisite knowledge through their organizational executive directors before vetting them in accordance with the Institutional Review Board (IRB) requirements. The vetting process began with a letter of invitation that explained the purpose of the study and requested consent for participation. Researchers should inform participants in the vetting letter about how helpful and beneficial their involvement in the research could help to solve the research problem (Center for Research Quality, 2015). The Belmont Report requires participants to voluntarily take part in the research when providing information (The Belmont Report, 1979).

I built a working relationship with participants by explaining the purpose of the study, the research procedures, and answered questions they had for clarity. Palinkas et al. (2015) stressed the importance of establishing a good rapport with participants to generate a productive qualitative study. Tavakol and Sandars (2014) posited that researchers should educate their participants about their rights to raise concerns or questions. I informed participants that they could withdraw from the study at any time without giving any reason or consequences of any kind. Cleary et al. (2014) recommended that researchers respect the rights of participants to know and participate in a consensual process that seeks their authorization to engage and disengage at will.

Research Method and Design

I utilized the qualitative case study method to undertake this study about leadership strategies for nonprofit organizations. Kruth (2015) postulated that a qualitative methodology is an appropriate method to explore and seek answers to how and why questions, rather than explaining a phenomenon. The sections below describe in detail the research methodology and design.

Research Method

There are three research methods: quantitative, qualitative, and mixed (Creswell, 2016). I selected the qualitative methodology for this study. The qualitative method is appropriate for this study because it enables the researcher to seek answers from participants to address the research question. Qualitative research methods allow the researcher to collect data from participants through interviews about their experiences on a phenomenon (Yin, 2014). Researchers use the qualitative method to explore and seek answers to questions, rather than explaining the cause of a phenomenon (Kruth, 2014). Tavakol and Sandars (2014) posited that qualitative research methods are based upon different epistemological and ontological assumptions compared to quantitative research methods and capture the perspectives of participants through interviews.

I did not choose a quantitative or mixed research method for this study. The quantitative research method allows the researcher to focus on determining relationships and differences between two or more variables (Vasquez, 2014). Quantitative research method uses numerical data to quantify information about attitudes, opinions, and behaviors into statistics (Kruth, 2014). Quantitative data collection methods include

various forms of surveys (Yin, 2016). This study has no surveys or numerical classification of data. The mixed research method allows a researcher to use both qualitative and quantitative methods to collect and analyze data rather than the use of these methods in separate studies concerning the same research problem (Bernard, 2013; Creswell, 2016). This prospective study has no quantitative component, no surveys, and no statistical analysis that qualifies the criteria for quantitative or mixed research methods.

Research Design

There are several different types of qualitative research designs: ethnography, phenomenology, narrative, and case study strategies (Kruth, 2015). I eliminated three of these designs that one could use for a qualitative study on nonprofit leadership strategies: ethnography, phenomenology, and narrative strategies. A review of ethnography revealed that it was not appropriate for this study. An ethnographic approach takes several months of research and requires the researcher to collect data through observations and interviews over a prolonged period from a group in their natural environment (Kruth, 2015). Eika, Dale, Espnes, and Hvalvik (2015) posited that an ethnographic design involves building relationships with participants before conducting the research, which is not the intent of this study. Additionally, Weeks (2013) suggested that the ethnographic lens is appropriate to collect data and experience the phenomena at the same time without including secondary sources.

I also did not choose the narrative design as its intent does not align with my goals. The narrative design allows a researcher to investigate the lives of participants and

collaborate their stories (Singh, 2015). The narrative research design focuses on the detailed stories or life experiences of a single event or a series of events for a small number of individuals (Caswell, 2016). In the narrative research strategy, the researcher negotiates the meaning of the stories with participants (Petty, Thomson, & Stew, 2012).

I did not choose the phenomenological research design for this study as it did not align with the intent of the study. The phenomenological research design requires the researcher to identify the meaning of participants' lived experiences about a phenomenon as described by the participants (Creswell, 2016). Tavakol and Sandars (2014) posited that phenomenology is the study of events and occurrences from the lens of each human being. The phenomenological process requires studying a group of participants over an extended period, which is not the intent of this study (Kruth, 2015).

After reviewing the different qualitative research methods above, I determined that the case study research design provides the best opportunity to explore leadership strategies for nonprofit organizations. A case study design involves exploring real-life perspectives of participants and collecting data through interviews and observations (Grossoehme, 2014). A case study design uses open-ended questions to ask questions and receives answers over which the researcher has no control (Yin, 2014). Patton (2014) concurred with Yin and Grossoehme and expanded on the choice of a case study for qualitative studies. A case study design is appropriate for this study because it would allow the researcher to conduct an in-depth analysis of the strategies leaders of nonprofit organizations use to meet state and federal regulations.

I ensured data saturation to validate the findings of this study by engaging the participants with the same questions more than once and sharing new information with other participants. Data saturation is a way of describing enough data gathering and analyses occurred in research (Kahlke, 2017). Lowe, Norris, Farris, and Babbage (2018) stressed the importance of reaching data saturation in qualitative studies and described the process as a point where the observations of data cannot lead to any new information related to the research question. Tran, Porcher, Tran, and Ravaud (2017) posited that the sample size in surveys with open-ended questions relies on the principle of data saturation.

Population and Sampling

I selected participants through a purposeful sampling method of nonprofit leaders who had worked in leadership positions for more than 5 years with successful strategies for leading their organizations to meet regulatory standards. Cleary (2015) posited that purposeful sampling is an accepted technique in qualitative research to identify and select participants with experience about any phenomena. Benoot, Hannes, and Bilsen (2016) explained that purposeful sampling allows a researcher to examine the complexity of different conceptualizations rather than seek a single "correct" answer to a problem. Tavakol and Sandars (2014) posited that the purposeful sampling strategy enables qualitative researchers to find and select 'an information-rich data source' for their studies.

The target population of this study consisted of 5 leaders of a single nonprofit organization in Philadelphia with successful strategies to decrease citation and maintain

their tax-exempt status. Researchers conduct a qualitative research study using one or multiple participants from a single unit or numerous organizations (O'Brien, Harris, Beckman, Reed, & Cook, 2014). Tavakol and Sandars (2014) postulated that sample sizes in qualitative studies are small with intentions to obtain a rich description of the phenomenon of interest. A small research sample size helps to provide reliability and capture the lived experiences of participants (Palinkas et al., 2015).

In qualitative research, data saturation ensures accurate data collection and validity (Bernard, 2013). However, there is no correlation between the sample size and reaching data saturation (Yin, 2015). Data saturation means no new information should arise from the same interview questions (Lowe et al., 2018). Achieving data saturation requires engaging the same participants. Also, during the interviewing process, I asked participants follow-up questions and sought clarifications to collect rich data and ensure accuracy in the data collection process.

The eligibility criteria for selecting participants for my research study included experience, knowledge on the topic, years of leadership employment, and a proven track record to address the research problem. Dasgupta (2015) posited that the research question and design should serve as the bases for selecting participants for a study. I identified the strategies leaders of NPO in Pennsylvania use to reduce citations and maintain their operating licenses. Therefore, participants of the study were managers in a single NPO who have worked in this organization as managers for at least 5 years with a track record of effectively decreasing regulatory citations in their organization to maintain tax-exempt status. The criteria for selecting research participants should be their

experiences with the research phenomenon and ability to contribute information that addresses the research question (Creswell, 2016). Participants for a study must align with the research question and design (Yin, 2014) and be able to provide information that addresses the research question (Singh, 2014).

Ethical Research

I adhered to Walden University Institutional Review Board (IRB) ethical requirements, including fair treatment of participants, consent procedures, the ability to withdraw, protection of confidentiality, and data storage before the start of data collection. Ethics in research demands researchers obey rules of engagement outlined in the various code of ethics (Creswell, 2016). Among the many codes of ethics that governed this study were the Belmont Report, informed consent, and IRB requirements for conducting research. The Belmont Report requires participants to voluntarily take part in the research when providing information (The Belmont Report, 1979).

Informed consent was a part of the vetting process of participants. Participants are more likely to participate in a study if they know the purpose of the study and their rights (Yin, 2016). During the vetting of research participants, the researcher discloses the purpose of the study, the research process, as well as the rights of participants through the informed consent process (Yin, 2016). The disclosures are documented on an informed consent form, which serves as a binding agreement between the researcher and the participant. The consent provision ensures ethical research and was inserted into the Belmont report to ensure compliance with the principle of respect for persons (Adashi, Walters, & Menikoff, 2018). This consent is also a process that requires permission from

participants and should be free of coercion (Adashi et al., 2018). The vetting process

begins with a letter of invitation that explains the purpose of the study and requests

consent for participation (Center for Research Quality, 2015). Every ethical researcher

must seek the informed consent of participants (Yin, 2016).

Participation in this study was voluntary. The participants gave their consent to

participate and could withdraw from the study without repercussions before the end of

the study in writing. Robinson (2014) stated that an essential element in research is that

participants have the flexibility to voluntary participate and withdraw from a study. I

informed participants in the vetting letter how helpful and beneficial their involvement in

the research could help to solve the research problem. Participants of this study were

aware of their rights to participate and withdraw from the study at any point without

detriment through verbal or written notice. A participant's right to withdraw should be

explained during the vetting process and before the face-to-face interviews (U.S.

Department of Health and Human Services, 1979). The Belmont Report requires

participants to voluntarily take part in the research when providing information (The

Belmont Report, 1979).

I did not offer any incentive to participate in the study except to reimburse

personal expenses incurred, such as transportation cost if necessary. The topic of

compensation formed a part of the vetting process to inform participants that there was no

pay for taking part in the study.

This research protected the identity of participants and developed trust with them

to enhance the quality of the study. The identity of participants was confidential, and the

results of the study was shared with them through the Internet after it is published. The participants and their organization are identifiable only through codes to protect their privacy. Each participant was assigned an identification number, such as Cobra 1 and Cobra 2 to conceal their identity. Protecting the privacy of participants is necessary to prevent appraisal from superiors for criticism, leadership techniques, workmates, or the work of the organization (Connor, Copland, & Owen, 2018).

Data collected throughout this research process was stored on audiotapes as soon as it became available to ensure accuracy, confidentiality, and originality for 5 years after the study. Creswell (2016) posited that research involves collecting data and writing about people and events in a respectful and truthful manner. The final document included the Walden IRB approval identification number 03-15-19-0615577 for easy reference. I protected the identities of participants and will destroy all information after 5 years through shredding.

Data Collection Instruments

Data collection for a case study research study on an organization should center on individual interviews about how and why the organization works, personnel, policies, and outcomes (Yin, 2014). A specific data collection mechanism gives a researcher the best opportunity to understand in-depth experiences of phenomena (Creswell, 2013). I was the primary data collection instrument. I used seven semi-structured open-ended interview questions that I had developed in a face-to-face setting with five leaders of a single NPO in Pennsylvania. Participants had their rights explained through the consent process before data collection began. Interviews allow researchers to experience

participants' emotions through nonverbal cues such as facial and bodily expressions

(Rossetto, 2014). A specific data collection mechanism gives a researcher the best

opportunity to understand in-depth experiences of phenomena (Hoover, Strapp, Ito,

Foster, & Roth, 2018). According to McKevitt and Marshall (2015), interviews are useful

in identifying and extrapolating themes relevant to a research study. Klenke (2016)

concurred with McKevitt and Marshall by stating interviews are the most common

method of collecting data for a qualitative research study. Singh (2015) also contended

that interviews allow the researcher to get firsthand information from participants with

the opportunity to ask follow-up questions promptly. In addition to face-to-face

interviews, I researched peer reviewed articles through the Walden University Library

and other scholarly books to access what scholars have written on various subsections of

my research topic. Yin (2016) suggested that researchers could collect data through

various means.

The protocol for conducting interviews (Appendix B) defines the step-by-step

process of engaging research participants. Interviews formed the primary means of data

collection that determined the quality of this study. During the interview process as

indicated in Appendix C, I engaged participants more than once to increase my

opportunity of collecting rich and collaborated information. I asked each participant in a

semi-structured interview setting the same questions and took notes to ensure reliability

and validity of the research findings. I took notes during the interviewing process for

future analyses. After the initial interviews, participants had an opportunity to review data

collected for validity through member checking process. Patton (2014) posited that a

successful researcher finds out things that are not easily discernable, such as feelings, thoughts, intentions, and previous behaviors through interviewing participants. Qualitative interviewing begins with the assumption that the perspective of others is meaningful (Brayda & Boyce, 2014). The research questions designed for this study provided good information to address this study.

To enhance reliability and validity of the data collection process, I utilized my notes from interviews, member checking, and all field notes. Singh (2015) posited that researchers could enhance the validity and reliability of their research through member checking or participant's validation to ensure that the researcher thoroughly included all data provided in the data collection process. Member checking in research is another opportunity for the researcher to check and correct errors from the data collection process by allowing the respondents to challenge or collaborates interview transcripts (Klenke, 2016). Similarly, Kruth (2014) suggested the use of interview notes and member checking to ensure that a researcher captured the true meanings of their research study.

Data Collection Technique

The purpose of this qualitative case study was to explore strategies leaders of nonprofit organizations in Pennsylvania use for decreasing regulatory citations to avoid fines and maintain their tax-exempt status. The central research question was: What strategies can leaders of nonprofits organizations in Pennsylvania use for decreasing regulatory citations to maintain their tax-exempt status? I collected data for this study utilizing semi-structured interviews in a face-to-face setting and by reviewing organizational documents. Semi-structured interviews help establish a productive

relationship between participants and the researcher (Butler, 2015). Face-to-face interviews are standard practice for collecting information (Hadi & Closs, 2016). Face-to-face interviews allow the researcher to ask follow-up questions (McIntosh & Morse, 2015).

The protocol for conducting interviews (Appendix B) defines the step-by-step process of engaging research participants. I will be asking each participant in a semistructured interview setting the same questions and taking notes to ensure reliability and validity of the research findings. Before performing the interview, I went over the informed consent process (Appendix A) and interview protocol (Appendix C) with each participant and informed them of their rights in the research process. I then asked participants for permission to use a recording device and explained the reasons for recording the interviews.

The primary data collection technique for this study was semistructured interviews using open-ended questions. Using this primary data collection techniques for this study provided the best opportunity to learn strategies leaders of NPO in Pennsylvania use to minimize citations and maintain their tax-exempt statuses; however, this data collection technique has its advantages and disadvantages. Comparatively, the advantages of this technique outweighed its disadvantages. Semistructured interviews are a critical tool for gathering information in a qualitative study. Interviews allow the participant to answer open-ended questions as they wish, and the technique provides rich data for a study (Yin, 2016). Interviews are a common means of accessing firsthand data for research, and they allow the researcher to build rapport with participants (Yin, 2014).

Researchers may use structured, semistructured, and unstructured forms of interviews to collect data (Hadi & Closs, 2016).

There are also many disadvantages of using an interview as the data-collection technique. Interviews are intrusive, time consuming, and some participants may not feel comfortable participating in the process (Yin, 2015). I addressed the problem of intrusiveness and time consumption by conducting interviews as indicated in the interview protocol (Appendix C). Another disadvantage of semistructured interviews is researcher and participant biases which could sway the findings. To mitigate researcher bias, I bracketed my opinions on the study, and encouraged participants to review and collaborate my interpretations of the findings for validity. Member checking ensures credibility of research by validating interpretations and encouraging participants to add new information (Marshall & Rossman, 2016).

I used member checking to ensure the validity of my research. Member checking is a process in research that addresses validity questions (Sarma, 2015). After the initial interviews, participants had an opportunity to review, add, subtract, and validate data collected for validity through member checking process. The use of member-checking helps to capture reliable and valuable data (Yin, 2014). Member checking is one strategy researchers use to the encourage participants to be more open to answering questions (Koelsch, 2013). When conducting member-checking, researchers should ensure that information sharing is at the level of understanding of participants to avoid any potential confusion of the participant (Dahl et al., 2016). Member checking allows participants to

review and confirm information from the interviews to ensure validity and credibility in

research (Harvey, 2015).

Data Organization Technique

Data organization in qualitative research is a process that starts with data

collection but involves storage, analysis, and the interpretation of data (Derobertmasure

& Robertson, 2014). Researchers can utilize journals to keep track of audits trails (Cope,

2014). During the data collection process, I tracked data by using reflective journals,

research logs, catalogs, and labeling systems. Palinkas et al. (2015) recommended the use

of reflective journals to record data during the data collection process. Using journal and

field notes to record data during information gathering makes it easy to locate, organize,

and analyze data (Almutairi, Gardner, & McCarthy, 2014). The process of collecting,

storing, organizing, and analyzing data in research is the responsibility of the researcher,

which is vital to ensuring validity and trustworthiness (Elo et al., 2014).

I recorded, protected, and will preserve this research data in reflective journals

and cataloging/labeling systems for 5 years before destruction. Proper preservation of

research data protects the personal information of participants and aids in organizing and

analyzing data (Saunders, Kitzinger, & Kitzinger, 2015). Morse and Coulehan (2015)

postulated the importance of protecting and maintaining the confidentiality of research

participants through data preservation. Cope (2014) posited that using reflective journals

help to preserve the identification and privacy of research participants. Plamondon,

Bottorff, and Cole (2015) suggested the use of electronics software and technology as

useful mediums for data storage and organization. I created and assigned a special code

to each participant to protect their identity and preserve their personal information, such as their signed consent form, interview transcriptions, company documents, and other documentation obtained during the research study. I also used a secure password protected computer to document information and store raw data as demanded by the college research board. Kokina, Pachamanova, and Corbett (2017) posited that researchers could store their data on safe storage instruments for easy access and privacy. Cope (2014) recommended the use of secure electronic devices to save and protect the confidentiality of documents, and Saunders et al. (2015) expanded on the advantages of easy access to information stored on computers and similar electronics devices. Once the study was completed and approved by Walden University's IRB, I deleted the files from my computer. Furthermore, all backup data will remain on removable media in a locked file cabinet for subsequent destruction as required after 5 years.

Data Analysis

There are four types of triangulation: data, investigator, theory, and methodological (Plamondon et al., 2015; Yin, 2014). I used methodological triangulation to analyze data for this study. Researchers use methodological triangulation by collecting data through various mediums (Stuckey, 2015). Fusch and Ness (2015) posited that mechanical triangulation is achievable if a researcher collects data through multiple processes such as interviews, field notes, and archival data. Methodological triangulation can be used in case study research and adds validity to the research process (Yin, 2015).

I started the data analysis process by arranging and reviewing my raw data for relevance, familiarization, and coding. The data analysis process begins with the

researcher organizing and preparing raw data for review before coding (Yin, 2015).

Atchan (2016) described data analysis in research as an additional step to ensure

transparency by recognizing themes and patterns that answer the research question. Data

sorting and arrangement gives a researcher the tone and in-depth credibility of the

information (Fusch & Ness, 2015). Data analysis involves the researcher arranging the

data and field notes in themes to first get a general sense of the information (Dahl et al.,

2016; Yin, 2015).

A researcher can code data into themes by reviewing data collected for the study

(Stuckey, 2015). The coding process enables researchers to organize data using

categories that could address the research problem (Atchan, 2016). The coding process

involves segmenting data for methodological triangulation (Fusch & Ness, 2015). I coded

data from interviews and classified it into themes based on common words to identify

emerging patterns.

I analyzed the data collected using Yin's five-step data analysis process. Yin's

five-step process involves: compiling the data, disassembling the data, reassembling the

data, interpreting the meaning of the data, and concluding the data. Analyzing data for

this study included gathering the data, grouping the data, creating themes, accessing the

data, and using the comparison method to understand the leadership strategies necessary

to maintain tax-exempt statuses in nonprofit organizations. I used NVivo software voice

recorder with the consent from each participant to record and store data during interviews

for future transcription and coding.

The QSR International's NVivo 10 software is computer software researchers' use in qualitative studies to analyze raw data from interviews into themes for segmentation into groups, and interpretation (Ose, 2016; Vaismoradi et al., 2016). Yin (2016) suggested that a researcher can analyze case study data by matching patterns, analyzing its time series, logic models, cross-case synthesis, or establishing an explanation. QSR International's NVivo software keeps raw data organized and streamlines the analysis process (Yin, 2014). The QSR International's NVivo computer software can organize large volumes of data efficiently into themes (Rosenthal, 2016). A researcher can use NVivo to identify patterns, issues, and key elements of the interviews (Yin, 2015). Also, I used a Microsoft Excel spreadsheet to document the outputs of my analyses. Analyzing qualitative research data through a computer program allows the researcher to transcribe data to identify similarities of issues or ideas (Rosenthal, 2016). The data analysis spreadsheet had various columns to document responses, frequencies, and themes from the refining stages of data coding.

During data analysis, themes develop through inductive and deductive approaches (Rosenthal, 2016). A deductive approach produces predetermined themes, while themes are generated from the data collected in inductive approaches (Atchan, 2016). I employed concept and mind mapping to help me identify themes, focus on the key themes, and correlate the key themes with the literature and the conceptual framework of my study. Mapping is a way of connecting codes to concepts to come up with themes (Marshall & Rossman, 2016). Mind mapping and concept mapping are two strategies of the data analysis process that help researchers align the framework with the purpose of the study

(Atchan, 2016). Mind mapping and concept mapping allows researchers to keep the research focus on the goals of the study more effectively (Fusch & Ness, 2015).

Reliability and Validity

Reliability and validity are descriptive words used to describe trustworthiness in qualitative research by pointing out the steps of the research process and ensuring they are not biased or misinterpreted (Akaeze, 2016). Qualitative researchers can ensure trustworthiness of their studies by addressing the following four criteria: dependability, credibility, transferability, and confirmability (Hadi & Closs, 2016; Yin, 2016)

Reliability

Researchers use member checking to ensure data dependability by ascertaining that researcher biases do not taint the data collected (Akaeze, 2016; Anderson et al., 2016; Yin, 2014). Dependability in research is a result of the constancy of findings and conclusions that are a result of member checking (Akaeze, 2016; Anderson et al., 2016; Elo et al., 2014). Member checking gives participants the opportunity to review the information they provided and confirm that the analysis is correct (Akaeze, 2016; Birt et al., 2016; Elo et al., 2014). I shared my analysis results with participants for review and confirmation.

Validity

Validity in research involves attaining credibility, transferability, and confirmability (Girgin, 2013; Kozleski, 2017; Yin, 2014). I utilized the member checking process to address dependability is this study. Member checking is a process in research where participants review transcripts from interviews and collaborate information

documented from the process (Marshall & Rossman, 2016). Member checking is a validation process extended to participants to ensure credibility of results (Morse, 2015). The member checking process requires the researcher to double check with participants to verify and collaborate what the researcher may have transcribed and written in the analysis (Yin, 2014). Researchers can improve the quality of their study by adding and subtracting information through member checking (Marshall & Rossman, 2016). Member checking provides an opportunity for both the researcher and participant to review data collected during interviews for accuracy (Kozleski, 2017). Member checking gives the researcher the ability to correct errors and participants the opportunity to subtract or provide additional information (Klenke, 2016). Member checking provides an opportunity to understand and determine what the researcher intended to do through their actions (Yin, 2016).

The participants in this study were leaders of NPOs with experiences in solving the research problem, but the results of this study could be transferable to other nonprofit organizations. I encouraged readers to transfer the findings of this study to other organizations by providing a detail report about the data collection, analyzing, reporting process, and its limitations. An excellent qualitative study entails internal and external validity, objectivity, credibility, transferability, and dependability (Anderson, Bolton, Fleming, & Lord, 2016). Transferability addresses the external validity of research study as applicable to other similar and comparable settings (Yilmaz, 2013). Transferability is a decision that is subjective and made by readers of research (Marshall & Rossman, 2016).

I ensured confirmability of the study by using reflective journals to record all information during the data collection process and shared it with participants to avoid biases. Confirmability in a research occurs when readers can read, understand, trust the descriptions of the research findings, and confirm that the study contains the original views of participants (Marshall & Rossman, 2016). Qualitative researchers should use protocols that ensure the trustworthiness of data and research findings (Yin, 2016). Anderson et al. (2016) posited that confirmability is the ability of a researcher to describe the process of attaining the themes and conclusions of the study. Confirmability is the researcher's ability to bracket his or her personal opinions and conduct a study in a transparent manner (Fusch & Ness, 2015).

A researcher reaches data saturation when the data becomes redundant and the information is repetitive (Ose, 2016). I continued the data collection process until no new information surfaced to reach data saturation. I reviewed the interview transcripts with each participant and encouraged them to collaborate or refute every interpretation of data through member checking process to ensure validity of the study. Member checking is a process in research (Wilson, 2014), whereby participants can review interview transcripts to confirm, collaborate, or reject data (Derobertmasure, 2014; Yin, 2015). Member checking to obtain data saturation increases dependability and enables the researcher to confidently report a full data set (Anderson et al., 2016; Elo et al., 2014). Member checking in qualitative research adds validity and dependability to the study (Birt et al., 2016).

Transition and Summary

In Section 2, I reintroduced the problem and outlined my role as the researcher in conducting an ethical research study. The previous section also covered the roles of the researcher in selecting participants, conducting interviews, organizing and analyzing data, and the requirements for ensuring validity and reliability in the research study. In Section 3, I will begin by reintroducing the problem and purpose of this study. The next section will present the findings and implications for social change of this research study and make recommendations for future research. I will end the section by reflecting and sharing with readers my experience throughout this research journey.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative case study was to explore strategies leaders of nonprofit organizations in Pennsylvania use for decreasing regulatory citations to avoid fines and maintain their tax-exempt status. In Section 1, I introduced the foundation and general doctrine of my study. In Section 2, I discussed several components of the research study. In Section 3, I will present information on the findings of the study, how the findings correlate with the conceptual framework of the study and its applicability to professional practice. Additionally, the information in Section 3, will include implications the study for social change, recommendation for future actions, research, and my reflections and conclusion of the study.

Presentations of the Findings

The research question for this study was: What strategies can leaders of nonprofit organization in Pennsylvania use for decreasing regulatory citations to maintain their tax-exempt status? The conceptual framework for this study was Bass's (1985) transformational theory and Von Bertalanffy's (1968) general systems theory (GST). Bass's transformational leadership theory provides a foundation of leadership strategies that can innovate, coach, and develop a visionary leader (Allio, 2013); while Von Bertalanffy's (1968) GST encourages inclusiveness, teamwork and collaboration of various systems as the motto for a productive work environment. My strategy for addressing this research question was to purposefully select five leaders of a single nonprofit organization with the requisite experience in reducing citations and fines and

gain in-depth information through face-to-face interviews using the six open-ended questions below:

1. What strategies do you use to meet state and federal regulatory standards to maintain your organization's tax-exempt status?

2. How do you access the effectiveness of your strategies for meeting regulatory standards to maintain tax-exempt status?

3. What are the key barriers for implementing your strategies to meet regulatory standards?

4. How did you address key barriers to meeting regulatory standards?

5. What strategies do you find to work best in motivating employees to follow regulatory standards?

6. What other comments and suggestions would you like to add about your successful strategies for meeting regulatory standards?

All participants met the prerequisite qualification as leaders of NPOs who had the experience of using strategies to avoid fines and citations in Pennsylvania. I coded participants to protect their confidentiality as: P1, P2, P3, P4, and P5. Before conducting the interviews, I explained the purpose of the study and its potential benefits to society and asked the participants to voluntarily sign consent forms indicating their willingness to participate in the study, which they all did. Interviews with each participant lasted between 40 to 55 minutes.

Upon completion of the data collection process, I used a Microsoft word document to transcribe the recordings of the interviews and NVivo 12 to sort and analyze

data into themes. I conducted member checking to collect rich data and allow participants to make changes and add new information to data provided. I cross-referenced themes with the literature review to determine consistency and relevance with peer reviewed, scholarly articles. I also kept notes as part of a research journal. I used NVivo 12 to help store the data in a single location for easier analysis, highlight themes, and perform in-depth data analyses. Five major themes emerged from my analysis of the data: (a) the use of rules as a guide for quality improvement, (b) leadership focus on organizational strategy – internal audits, (c) full inclusion of team members in decision making – collaboration, (d) effective communication – using various means, and (e) trainings with clear understandings of values, and rules. Each leader echoed the same themes using similar wordings that supported uniformity in the data provided for the study. Presented below in Table 2, are the themes identified and developed from the findings and their collaborations with the conceptual framework and literatures of the research study.

Table 2.

Participants' Responses that Collaborates Themes

THEMES	P1	P2	P3#	P4	P5
Rules and regulations	State and entity rules are our guide for quality improvement,	State, and CYS (children youth Services) rules	We use entity and state regulations as a yard stick	Rules and expectations from stakeholder organizations	Agency rules for accepting new consumers
Internal strategies	Internal audits as an organizational strategy to check compliance	Internal strategy, accountability-supervision and follow-ups to ensure compliance	Periodic self-checks and using a bucket list	Lot of, lots of audits. Other leaders act as auditors in different department to find shortcoming	Our internal strategy is to use feedback as a corrective process
Teamwork	Delegating responsibilities; to other team members, collaboration,	Every voice and opinion are solicited and encouraged, sharing ideas.	Collective workforce environment to prevent overload and burn outs	Knowing your team members and what works best. Teamwork is an important part of our strategy	We have regular staff meetings to share ideas and seek any needed assistance
Communication	effective communication, using various means helps to prevent barriers	Communication is positive for the entity. It encourages feedback from team members	Making sure every team leader is informed and on the same pace	Communicating through various mediums. Willingness to listen.	Information sharing through emails / direct contact
Trainings	Trainings give us a	Trainings is necessary to	Training informs		Training new and

| clear understanding of values. It is our best strategy | re-enforce expectations | team members of changes and new strategies | Training brings it all together | inexperience staff are trained on policies and rules |

Rules and Regulations

Every participant in the study emphasized in different ways the use of some kind of rule or regulation as a guiding light for all internal strategies for avoiding citations and maintaining their tax-exempt status. P1 stated "state and entity rules are our guide for quality improvement." P2 shared, "I believe the first strategy we use is basically look at what the requirements are – the regulatory requirements are the standards." P1 referred to the state and entity rules and regulations as the bases for a successful children service and entity polices, as a guide to effective operations. P3 explained, "we use entity and state regulations as a yard stick." P4 and P5 also referenced company rules and expectations from stakeholders respectively, as their strategy for undertaking their daily work activities. P2 stated that "different stakeholders may request that we do things differently therefore, we try to make things fit the needs of such stakeholder." Explaining further, P2 said "we try to kind of look and read what can be done with our program to modify to fit what our consumers need, but then also at what the state is asking us to do." In other words, it is a balancing act of following external state regulatory rules with organizational strategies to address consumers' needs.

The findings from this study regarding rules (internal and external) aligned with the scholarly literature. Midor and Zarnovsky (2016) posited that organizational leaders

should constantly strive to sustain their position in the marketplace by following rules of quality improvement. Accordingly, looking for new, innovative solutions and methods that could be used to improve organizational efficiency and increase the quality of their products results in economic advantage and organizational sustainability. Identifying the causes for citations during and after licensing inspections is an important concern for NPO leaders, as citations could lead to fines, revocation of operating licenses, and tax-exempt status. Therefore, for the company to be able to sustain or strengthen its position on the market, it has to establish and follow the rules of quality management.

The conceptual frameworks supported the literatures and findings of the study. Bass (1990) introduced four traits of transformational leaders' theory which describes such leaders. Transformational leaders inspire followers through motivation by providing visions and goals that offer meaning and challenge to the work of the organization and employee (Bass & Avolio, 1994). As role models, transformational leaders are able to energize followers through personal influence, reinforcing an organizational vision through their own behavior. Thirdly, transformational leaders can use their influence to encourage followers to think outside of the box, come up with new ways, and become creative in solving problems (Bass & Avolio, 1994). Finally, transformational leaders build relationships with followers, and use their time to coach and mentor, employees into productive workers (Avolio et al., 1991).

The general systems theory, which was the second conceptual framework for this study aligned with all the themes outlined above. Von Bertalanffy (1968) GST speaks to the inner workings of an organization as a system. GST characterizes an organization as a

unit comprising of many subunits - just like the human body to function as a team in undertaking every task. GST speaks to the need to have structures, and build human resource capacities, and values just as transformation theory through inclusiveness and collaboration.

Internal Organizational Strategies

"Every entity needs an internal strategy to address external regulations such as the IRS and other government regulations," P1 stated. Miles, Snow, Meyer, and Coleman (1978) described an organization as both an articulated purpose with established mechanism for achieving its objectives. Describing the necessities for having an organization strategy as a guide, (Miles et al., 1978) noted that, most productive organizational leaders engage in an ongoing process of evaluating their purposes through questioning, verifying, and redefining their organizational strategy - the manner in which things ought to be done. Efficient organizations establish mechanisms and organization strategies, that complement their market strategy (Cristian-Liviu, 2013. Pg.223). We problem solve, we look at things that we can do by meeting regularly with other leaders to discuss challenges – we also look at past issues - things that maybe occurred that caused citations and then discuss as a team how to solve and avoid such issues in the future.

Cristian-Liviu (2013) postulated that every organization must have in place an internal strategy to counter governing regulations and increase its overall performance by strengthening core competencies and eliminating inefficient work habits and processes. P1 and P2 expressed the use of an entity plan to strategically comply with external rules

and regulation. P4 and P5 specifically expanded on these internal strategies, which included internal audits for other managers in different departments as a company strategy that works. P3 indicated that their internal audit process assigns leaders who do not directly supervise a unit or facility, to inspect other facilities as external auditors would do using a company internal audit or bucket list as a guide. According to P3, the report compiled from such investigatory process is reported directly to a senior leadership team member before it is shared with primary supervisors of that unit.

The findings from this study regarding organizational strategy aligned with scholarly literatures. Miles et al. (1978) described how effective organizations design and maintain a viable strategy on how to produce and market their goods or services. Miles et al. further recommended the reviewing of such internal strategies periodically and amplifying it through training to remain effective. P1 described another internal strategy as doing periodic self-check using a bucket list before prospective visits by internal auditors. "We use several evidence-based strategies in our treatment practices – the clinical department does, by collecting, compiling inventories or questionnaires regarding their symptoms when they came in and throughout their treatment with the hope that their symptoms are decreasing," P5 explained. P5 further indicated that their internal audits strategies of reviewing colleagues' areas of supervision motivate every leader to work harder and avoid embarrassments from other leaders. "We use … lots of audits - other leaders act as auditors in different department to find shortcoming," P4 detailed. According to P4, internal audits by other leaders is a competitive forum for quality improvement with win - win results for the leadership team and organization as a whole.

There are reasons why some NPO are cited, fined, or their tax-exempt certifications revoked by state and federal inspectors. NPO leader without internal structures or strategies fail in their efforts to implement external requirements, while others with a plan progress and remain viable in their communities of operations. Miles, et al. (1978) associated every organizational failure and every accomplishment to internal organizational strategies such as: resources, lack of information, changes in the external environment, and etcetera. Having an organization strategy in place as a guide for operations is necessary and helps leaders fulfil their duties to stakeholders. As posited, (An, Meier, Bøllingtoft, & Andersen, 2019) the functions of organizational leaders are crucial in enticing employees to modify their personal goals and accept the goals and strategies of the organization for positive outcomes.

Teamwork

P1 expressed the inclusive nature of their team members in all decision making. Accordingly, team members are encouraged to solicit, listen and include everyone into the decision-making process. P2, said every voice is encouraged and heard. "Collective workforce environment to prevent overload and burn outs," P3 shared. P3 described the leadership team as a collective workforce that collaboratively initiates and provide necessary feedback to improve work habits. P4 indicated that working as a team, they are able to share new ideas with other leaders for the betterment of the organization; while P5 described their teamwork strategy as sharing new ideas with other leaders to provide optimum services to the consumers they serve. "It is really about teamwork with my colleagues to make the best decisions and provides the services our consumers need," P5

expounded. P5 further indicated that team members meet regularly to share ideas and keep everyone on the same level.

P4 considered teamwork as the most integral part of her strategy. "Knowing your team members and what works best. Teamwork is an important part of our strategy," P4 explained. Ogbonnaya, Tillman, and Gonzalez (2018) postulated that human resource activities in multidisciplinary settings such as health care involve team-based processes, whereby all employees regardless of status interact collaboratively. P5 stated:

Our responsibilities are difficult, but then there is a much bigger team that is working with the team in their treatment - so we find it really helpful to share as much information to get others in the decision-making process.

The importance of teamwork in the workplace was amplified by Manser (2009) who described teamwork in health care as a necessary workplace activity that encourages two or more employees to collaborate on decisions and work interdependently toward achieving a common purpose. P5 described how leaders of the organization are able to address problem - "we are a much bigger team than just one person." Kozlowski and Klein (2000) described teamwork as a core activity in the workplace, involving two or more individuals who coordinate each other's effort toward accomplishing desirable outcomes.

The themes derived from the findings of the study are supported by both transformational leadership theory and von Bertalanffy's (1968) general systems theory (GST). Transformational leadership theory encourages working in groups and individually to get work done. Transformational leadership like GST advocates

collaboration, feedback, and inclusiveness in all work processes of team members for a better outcome. The GST advocates team building like the transformation theory by stressing the importance of capacity building through training to prepare individuals to function independently without supervision.

Communication

According to P1, the organization keeps every employee informed through multiple forms of communication to "make sure everyone gets it." P1 mentioned bulletin boards, emails, telephone calls, fax messages, teleconferences newsletters as various forms of communications used to make sure their messages reach every employee." Communication – using various means helps to prevent barriers" P3. "I think just keeping others informed with regular meetings as to the struggles that we face and how our approach benefits us in important" P3. P3 further shared the importance of speaking to others in person rather than leaving a message one cannot confirmed was received. P5 collaborated by saying "leaving a voice message or sending an email without acknowledgement is not enough to ensure the message was communicated and actions taken." According to P5, speaking directly with others enforces the spirit and purpose of effective communications.

Tezel, Koskela, and Tzortzopoulos (2016) postulated that the health of a workplace is more productive in organizations that develop a consistent and diverse culture of communications to avoid gossips and innuendos. Effective communication was described by P1 as one that uses various forms of messaging to make sure all stakeholders get the message. Managers who allow their employees to participate in

decision-making processes are successful in effecting positive changes in work habits

(Subashree & Senthilrajan, 2017). Cole, Oliver, and Blaviesciunaite (2014) described the

changing nature of the workplace that is incorporating various forms of communication,

which allows remote working environments that is shifting spatial and temporal

boundaries between homes, offices and cities. Accordingly, communication acts as an

essential ingredient to maintain positive relationship between an employee and their

manager that could result in profitable outcomes for an organization.

Every workplace needs effective communication to develop mutual understanding

of organizational goals to gain information about employees and other such activities in

the (Subashree & Senthilrajan, 2017). P2 described the impact of communication on

entity operations as positive. Effective communication, which involves interaction with

others, stimulates human skills and the quality of such interaction determines the team

spirit and dedication within the organization leading to job satisfaction (Subashree &

Senthilrajan, 2017).

P4 described how the leaders of the organization communicate in various ways to

ensure that employees get the message. This message is collaborated by Cole, Oliver, and

Blaviesciunaite (2014) who posited the importance of communicating in various form,

because of generational difference to ensure clear understanding of the message. P2

explained how through positive communication, which involves listening and

accommodating others, had improved the working relationship with coworkers and led to

positive outcomes. A positive communication workplace is described by Sanner-Stiehr

and Vandermause (2017) as an environment with an open communication climate, which

is characterized by a dialogue that does not restrict but encourages honest and mutual interaction for people to understand each other better. Bass (1999) transformational leadership theory recommends communication as an essential tool to achieve a better work environment, because it strengthens conditions for leaders/employees to exert influence in decision making, promote tolerance, and minimize conflicts. Bergman, Dellve, and Skagert (2016) postulated that effective communication involves taking into consideration the feelings of colleagues for openness and growth.

The conceptual frameworks of this study support communication as a pillar for effective leadership in NPOs. Bass (1999) described leaders with transformational leadership traits as good communicators, who can influence followers by persuading them to think of new ways for solving problems. According to Bass, transformational leaders exhibit skills to promote self-actualization of their followers by successfully communicating a desire for greater moral maturity and the desire to pursue causes greater than those of the individual for the betterment of the organization as a unit.

GST, which was the second conceptual framework for this study aligns, with the findings of this theme of utilizing communication to connect with other leaders and employees within the organization. GST refers to all the systems within an organizational – operations department, finance department, personnel, nursing, and etcetera. Communication within a department and coworkers in other departments and with stakeholders externally is necessary within a system for the flow of information. Bharosa, Lee, and Janssen (2010) posited the importance of communication in an emergency situation to share information within any setting.

Von Bertalanffy's (1968) GST discussed the importance of soliciting feedback from followers to indicate understandings and respect for the opinions of others and inclusiveness in the decision-making process (Bin et al. 2016). Von Bertalanffy (1968) postulated that information or feedback received from team members within an open system is vital for leadership improvement and organizations progress and stability.

Training

Training was considered by all five participants as their most efficient strategy for managing employees to meet regulatory standards. According to P1, training gives employees a clear understanding of organizational values, and expectations. P2 described trainings as a means to re-enforce expectations from all levels of leadership. P3 observed that training informs team members of changes and new strategies. "Training is an import part of our over strategy that brings it all together," P5 stated. Finally, P4 described training as "the organization's best strategy that orientates new and refreshes older employees on expectations."

The provision of training to develop employees' skills is considered a form of organizational support (Barling et al., 2003). Accordingly, training enables and empowers employees for the task at hand and the challenges to come. Organizations that support employees through investments in training programs are able to cultivate loyal and committed employees (Kurtessis et al., 2015). In the case of NPOs, various types of training in consumer upkeep and safety is necessary for promoting employee effectiveness and enhanced team functioning. Kurtessis et al. (2015) suggested that training activities include both formal and informal learning opportunities that provides

employees with knowledge on how to handle unexpected emergencies, incidents, aggressive behaviors, disease and infection control, health and safety, and patient confidentiality in the workplace.

Bertalanffy's (1968) GST associates his teachings with building human resource capacity through training to add values just as transformation theory. GST associates human capacity building as a means of empowering individuals with new skill set to think and act wisely through innovation to achieve goals and contribute to the stability of an organization.

Applications to Professional Practice

Regulatory demands should matter to all leaders of all business organizations for the continuous improvement and existence of operations. Regulatory demands were referenced differently by leaders and institutions as: regulations, operating guidelines, rules, or policies that guide employees of an organization's workforce to meet its objectives. The primary purpose of all operating regulations is to guide leaders in effectively managing the affairs of an entity for a productive outcome. Guide is the key word. Rules should be used as a guide as they are not written in stones. Every entity in the world whether for profit or nonprofit has a set of rules that governs its operation with consequences ranging from citations, to fines and revocation of business licenses. Nonprofits organizations in Pennsylvania because of their charters have the strictest rules from the federal and state governments to protect charity contributions.

The results of this study will be used by leaders to steer the ships of their respective organization to avoid citations, fines, and revocation of their business licenses

and stay in business. The continuous existence of any business is good for the employees, customers, the community, profitability, and enhances the brand name of that organization. The results from this research study identifies ways leaders of poor performing nonprofit organization can learn new strategies for decreasing regulatory citations to avoid fines and maintain their tax-exempt status. Every poor performing leader could utilize some of the internal strategies of the participating entity to improve their existing strategies.

Furthermore, information from this study could improve customer and employees' satisfaction as poor performing leaders would improve leadership strategies and provide better services to remain relevant in communities. Customers are one of the essentials pillars of any business organization. Customers are the primary advertisers who spread good and bad news about existing business services. Repeat customers are attracted by services quality, prices, location, and reputation among other attributes of an entity. The continuous existence of a business operation in one location is a testimony of customer satisfaction.

The findings form a study about strategies leaders of nonprofit organizations in Pennsylvania use to significantly decrease regulatory citations could be applicable to various professional practices. The findings of the study could result in organizational sustainability and promote its self-worth through employees' engagement for supporting the organization's mission. Employees of any organization are another essential pillar. Employees need their jobs to support their families and all workers need consistency in employment. Employees are happier and more productive in a stable work environment.

Employee satisfaction results in less turnover, increase revenue, customer satisfaction and efficacy in productivity.

Implications for Social Change

The implication for positive social changes from this study includes the potential for leaders of nonprofit organizations in Pennsylvania to remain in business, support community residents, and improve client's socioeconomic status through employment opportunities to support their families. This study on nonprofit organizational leadership strategies could enhance the work/life balance of leaders and employees by reducing job stress resulting efficiency and productivity and enabling the organization to benefit more clients in the community.

Every organization needs leaders with the right skills and strategies to motivate employees to meet organizational goals and objectives. Leadership strategies for decreasing regulatory citations to maintain nonprofit organizations tax-exempt status could also have implications for social change by teaching leaders who are inefficient the skills they need to gain more insights and to focus on the drivers of long-term business sustainability to improve the image and enhances the brand name of their organization.

Recommendations for Future Research

This study presented many important findings, but it also has many limitations for further studies. Firstly, my findings are restricted to a single entity in Pennsylvania. As a result, the findings may be applicable to similar organizations in any demographic, but not generalizable to all NPO. Secondly, the simple size of five participants selected purposefully was small and meets the requirements of a qualitative study. However,

increasing the sample size or using other types of sampling methods in a broader

demographic using a different research method could produce results that are more

generalizable.

Also, future studies could address the relationships between employees' response

to leadership strategies for maintaining tax-exempt status. For example, implementing

changes in organization is always a challenging. Leaders and followers are sometimes at

a loggerhead when it comes to implementing changes in organization. It would be

educational to read about different strategies leaders of NPO may use to implement

changes to prevent citations. Finally, with the increase use of technology in the

workplace today, the incorporation of some form of technology in the strategic process to

monitor strategies and outcome that may reduce reliance of human efforts and improve

outcomes could be rewarding to NPO leaders.

Reflections

Looking back at the research process, I can see how the sections leading to the

findings of the study was necessary as they provided the road map, strategies, and

mechanism for data collecting, compiling, analyses, and reporting. Every component of

this study was both challenging and rewarding. It was challenging to write the documents

as dictated by the doctoral rubric, but it was fun to interview a group of knowledgeable

and willing participants for this study.

The interview process gave me an opportunity to ask participants through

semistructured interviews using open-ended questions. Some participants appeared

nervous during the setting and behaved as though they were going through a job or

evaluation process. Because of their nervousness, some participants minimized their responses. However, member checking gave them a flexible environment to expand on their responses and also provide new information for the research. The participants of the study were a diverse group of leaders in this NPO setting and were willing to sacrifice their times to provide data for this study. Also, the willingness of the leadership of the participating entity to provide participants and accommodations to conduct the interviews was a class act for which I am very grateful.

Conclusions

This study will be relevant to organizations that provide services to people with disabilities and other in Pennsylvania. Poor leadership skills in any organization is a recipe for disaster in all regards. The need for this research emerged just before its completion when a major organization in Mt. Airy was shut down by regulators because of citations and violations. This anonymous organization employed over a thousand employees with over 800 consumers and other stakeholders was shutdown leaving employees and their families without needed income. The community lost needed resources that this organization provided, and other stakeholders must look elsewhere to balance their books. The themes developed from the findings of this study can be applicable in any organizational settings to empower employees to think outside the box and become more productive. The findings of the study also stressed the importance of effective communication and teamwork in leadership and organizational settings. When leaders collaborate work efforts and share workable strategies, it prevents burnouts, minimizes turnover, and more importantly all stakeholders win.

NPO regulatory demands are challenging and every entity must have, as the participants in this study indicated, an internal strategy to match external state and federal regulations. No organization can be citation free, but citations should be used as a tool and means of making better future decisions. Learning from the reasons inspectors issue citations should be a part of every entity's internal strategy for corrections. It was important that the participants of this study recognized training as their most effective strategy. Training provides a learning environment to equip and empower employees with the necessary tools for productivity.

Finally, the themes produced form this study, if implemented in any organization, is meant to produce better outcomes. Every organization needs an internal strategy, training apparatuses, team spirit, and an effective means of communicating messages across the boards. Teams must learn to communicate from up downwards and vice versa. Also, communication should be from the left to right and vice versa to avoid misunderstanding, innuendo, gossips and misinformation.

References

Adashi, Eli Y, Walters, LeRoy B & Menikoff, Jerry A. (2018). The Belmont report at 40:

Reckoning with time. *American Journal of Public Health. 10,* 1345-1348.

doi:10.2105/AJPH.2018.304580

Ali Osman Uymaz. (2015). Transformational leadership influence on follower

performance through upward knowledge management and organizational

learning. *International Journal of Business and Social Research, 6,* 11-22.

doi:10.18533/ijbsr.v5i6.779

Allio, R. J. (2013). Leaders and leadership – many theories, but what advice is reliable?

Strategy & Leadership, 41(1), 4-14. doi:10.1108/10878571311290016

Almutairi, A. F., Gardner, G. E., & McCarthy, A. (2014). Practical guidance for the use

of pattern-matching technique in case-study research: A case presentation.

Nursing & Health Sciences, 16, 239-244. doi:10.1111/nhs.12096

Anderson, M., Bolton, N., Fleming, S., & Lord, R. (2016). Researching a segmented

market: Reflections on telephone interviewing. *Management Research Review,

39,* 786-802. doi:10.1108/MRR-01-2015-0020

Anderies, J. M. (2014). Embedding built environments in social–ecological systems:

resilience-based design principles. *Building Research & Information, 42*, 130-

142. doi:10.1080/09613218.2013.857455

Atchan, M., Davis, D., & Foureur, M. (2016). A methodological review of qualitative

case study methodology in midwifery research. *Journal of Advanced Nursing, 72*,

2259-2271. doi:10 .1111/jan.12946

Barling, J., Kelloway, E. K., & Iverson, R. D. (2003). High-quality work, job satisfaction,

and occupational injuries. *Journal of Applied Psychology*, *88,* 276-283.

doi:10.1037/0021-9010.88.2.276

Bass, B. M. (1985). *Leadership and performance beyond expectations*. New York, NY:

Free Press.

Babu, S., & Mohan, U. (2018). An integrated approach to evaluating sustainability in

supply chains using evolutionary game theory. *Computers and Operations

Research*, *89*, 269–283. doi:10.1016/j. or.2017.01.008

Bacha, E., & Walker, S. (2013). The relationship between transformational leadership

and followers' perceptions of fairness. *Journal of Business Ethics,116*, 667-680.

doi:10.1007/s10551-012-1507-z

Bernard, H. R. (2013). *Social research methods: Qualitative and quantitative approaches*

(2nd ed.)*.* Thousand Oaks, CA: Sage.

Benoot, C., Hannes, K., & Bilsen, J. (2016). The use of purposeful sampling in a

qualitative evidence synthesis: A worked example on sexual adjustment to a

cancer trajectory. *BMC Medical Research Methodology*, *16*, 1-12.

doi:10.1186/s12874-016-0114-6

Bharosa, N., Lee, J., & Janssen, M. (2010). Challenges and obstacles in sharing and

coordinating information during multiagency disaster response: propositions from

field exercises. *Information Systems Frontiers, 12*, 49-65. doi:10.1007/s10796-

009-9174-z

Birt, L. L., Scott, S., Cavers, D., Campbell, C., & Walter, F. (2016). Member checking.

Qualitative Health Research, 26, 1802-1811. doi:10.1177/1049732316654870

Brayda, Winsome. Chunnu., & Boyce, Travis. D. (2014). So, you really want to interview me?: Navigating "sensitive" qualitative research interviewing. *International Journal of Qualitative Methods, 13*(1), 318-334. doi:10.1177/160940691401300115

Brower, J., & Mahajan, V. (2013). Driven to be good: a stakeholder theory perspective on the drivers of corporate social performance. *Journal of Business Ethics*, *117*, 313-331. doi:10.1007/s10551-012-1523-z

Butler, C. (2015). Making interview transcripts real: The reader's response. *Work, Employment and Society, 29*, 166-167. doi:10.1177/0950017014523482

Byerly, R. T. (2014). The social contract, social enterprise, and business model innovation. *Social Business, 4*, 325-343. doi:10.1362/204440814X14185703122883

Carroll, W., & Huxtable, D. (2014). Expose / oppose / propose: The Canadian center for 109 policy alternatives and the challenges of alternative knowledge. *Labor / Le Travail,* 74, 27-50. Retrieved from http://muse.jhu.edu

Center for Research Quality. (2015). Retrieved from http://researchcenter.waldenu.edu/Institutional-Review-Board-for-EthicalStandards-in-Research.htm

Cleary, M. Horsfall, J, & Hayter, M. (2014). Data collection and sampling in qualitative research: Does size matter? *Journal of Advanced Nursing, 70*, 473-475. doi:10.111/jan.12163

Cleary, M., Horsfall, J., & Hayter, M. (2014). Qualitative research: Quality results*?*

    Journal of Advanced Nursing, 70, 711-713. doi:10.1111/jan.12172

Cole, R. J., Oliver, A., & Blaviesciunaite, A. (2014). The changing nature of workplace

    culture. *Facilities*, *32*, 786–800. doi:10.1108/F-02-2013-0018

Connor, J., Copland, S., & Owen, J. (2018). The infantilized researcher and research

    subject: Ethics, consent and risk. *Qualitative Research, 1*8, 400–415.

    doi:10.1177/1468794117730686

Cope, D. G. (2014). Methods and meanings: Credibility and trustworthiness of qualitative

    research. *Oncology Nursing Forum, 41*, 89-91. doi:10.1188/14.onf.89-91

Cornelius, K. E. (2014). Formative assessment made easy: Templates for collecting daily

    data in inclusive classrooms. *Teaching Exceptional Children, 47*, 112-118.

    doi:10.1177/0040059914553204

Creswell, J. W. (2016). *Research design: Qualitative, quantitative, and mixed methods*

    approaches (3rd ed.). Thousand Oaks, CA: Sage.

Cristian-Liviu, V. (2013). Organizational culture and strategy. how does it work? An

    empirical research. *Annals of the University of Oradea, Economic Science*

    Series, *22*, 1690–1696. Retrieved from https://search-ebscohost-

    com.ezp.waldenulibrary.org/

Dannenberg, A. (2015). Leading by example versus leading by words in voluntary

    contribution experiments. *Social Choice & Welfare*, *44*(1), 71-85.

    doi:10.1007/s00355-014-0817-8

Dahl, H., Hays, D. G., Kirk-Jenkins, A., & Wood, C. (2016). Methodological rigor in

Journal of Counseling & Development, qualitative research articles: A 15-year review. *Journal of Counseling & Development, 94,* 172-183. doi:10.1002/jcad.12074

Dasgupta, M. (2015). Exploring the relevance of case study research. *Vision, 19*, 147-160. doi:10.1177/0972262915575661

Department of Health and Welfare. (1979). *The Belmont report*: *Ethical principles and guidelines for the protection of human subjects of research*, Washington, DC, OPRR Reports.

Department of state of Pennsylvania (2016). *Pennsylvania Government Report*. Retrieved from
http://www.dos.pa.gov/businessCahrities/Resources/Documents/Yearly%20Reports/2015-16%20Annual%20Charities%20Report.pdf

Derobertmasure, A., & Robertson, J. E. (2014). Data analysis in the context of teacher training: Code sequence analysis using QDA miner(R). *Quality and Quantity, 48,* 2255-2276. doi:10.1007/s11135-013-9890-9

Eika, M., Dale, B., Espnes, G. A., & Hvalvik, S. (2015). Nursing staff interactions during the older residents' transition into long-term care facility in a nursing home in rural Norway: An ethnographic study. *BMC Health Services Research, 15*(1), 1-12. doi:10.1186/s12913-015-0818-z

Elo, S., Kaariainen, M., Kanste, O., Polkki, T., Utriainen, K., & Kyngas, H. (2014). Qualitative content analysis. *SAGE Open, 4*(1). 1-10. doi:10.1177/2158244014522633

Fusch, P. I., & Ness, L. R. (2015). Are we there yet? Data saturation in qualitative

research. *Qualitative Report, 20,* 1408-1416. Retrieved from

http://nsuworks.nova.edu/tqr

Follett, M. P. (1924). *Creative experience.* New York, NY: Longmans, Green and Co.

Freund, M. (2017). Shared leadership. *Journal of Nonprofit Education &*

Leadership, *7*(1), 13–23. Retrieved from https://js.sagamorepub. om/jnel

Gébert, J. (2015). Sustaining what? Sustainability in terms of the capability approach.

Economic Review, 62, 972-995.doi: 10.18414/Ksz.2015.9.972.

Gilsen, L. (2015). Modular approach to designing computer cultural systems: Culture as a

thermodynamic machine. *Interdisciplinary Description of Complex Systems, 13*,

71-81. doi:10.7906/indecs.13.1.9

Guay, R. P. (2013). The relationship between leader fit and transformational

leadership. *Journal of Managerial Psychology, 28*(1), 55-73.

doi:10.1108/02683941311298869

Guta, L. A. (2013). Quantitative versus qualitative research in knowledge management.

Social Science Research Network, 99, 311-326. doi:10.2139/ssrn.2218594

Grossoehme, D. H. (2014). Overview of qualitative research. *Journal of Health Care*

Chaplaincy, 20, 109-122. doi:10.1080/08854726.2014.925660

Grant, A. (2014). Troubling 'lived experience': A post-structural critique of mental health

nursing qualitative research assumptions. *Journal of Psychiatric & Mental Health*

Nursing, 21, 544-549. doi:10.1111/jpm.12113

Hadi, M., & Closs, S. (2016). Ensuring rigor and trustworthiness of qualitative research

in clinical pharmacy. *International Journal of Clinical Pharmacy, 38*, 64-646. doi:10.1007/s11096-015-0237-6

Harvey, L. (2015). Beyond member-checking: A dialogic approach to the research interview. *International Journal of Research & Method in Education*, *38*, 23-38. doi:10.1080/1743727X.2014.914487

Henker, N., Sonnentag, S., & Unger, D. (2015). Transformational Leadership and Employee Creativity: The Mediating Role of Promotion Focus and Creative Process Engagement. *Journal of Business and Psychology*, *2*, 235. doi:10.1007/s10869-014-9348-7

Herman H. M. Tse, (2014) Linking leader-member exchange differentiation to work team performance, *Leadership & Organization Development Journal, 35*, 710–724. doi:10.1108/LODJ-09-2012-0119

Hoover, S. M., Strapp, C. M., Ito, A., Foster, K., & Roth, K. (2018). Teaching qualitative research interviewer skills: A developmental framework for social justice psychological research teams. *Qualitative psychology*, *5*, 300-318. doi:10.1037/qup0000101

Hossain, M., & Kauranen, I. (2014). Competition-based innovation. *Journal of Organization Design, 3*, 46-52. doi:10.7146/jod.9790

Inandi, Y., Tunc, B., & Gilic, F. (2013). School administrators' leadership styles and resistance to change. *International Journal of Academic Research, 5*, 196-203. doi:10.7813/2075-4124.2013/5-5/B.30

Jaskyte, K. (2012). Boards of directors and innovation in nonprofit organizations.

Nonprofit Management & Leadership, 22, 439-459. doi:10.1002/nml.21039

Javidan, M., Bullough, A., & Dibble, R. (2016). Mind gap: Gender differences in global leadership self-efficacies. *Academy of Management Perspectives*, *30*(1), 59-73. doi:10.5465/amp.2015.0035

Jayakody, T., & Gamage, P. (2015). Impact of the emotional intelligence on the transformational leadership style and leadership effectiveness: Evidence from Sri Lankan national universities. *Journal of Strategic Human Resource Management, 4*(1). doi:10.21863/jshrm/2015.4.1.00

Kasim, A., Gursoy, D., Okumus, F., & Wong, A. (2014). The importance of water management in hotels: A framework for sustainability through innovation. *Journal of Sustainable Tourism, 22*, 1090-1107. doi:10.1080/09669582.2013.873444

Kahlke, R. (2017). The qualitative quality conversation. *Medical Education, 51*(1), 5-7. doi:10.1111/medu.13224

Kellis, D. S., & Ran, B. (2013). Modern leadership principles for public administration: Time to move forward. *Journal of Public Affairs 13*, 130-141. doi:10.1002/pa.1453

Keung, E. K., & Rockinson-Szapkiw, A. (2013). The relationship between transformational leadership and cultural intelligence. *Journal of Educational Administration, 51*, 836-854. doi:10.1108/JEA-04-2012-0049

Kirsten A. Grønbjerg (2006). The U.S. Nonprofit Human Service Sector: A Creeping Revolution. *Nonprofit and Voluntary Sector Quarterly. 2*. 276-297.

doi:10.1177/0899764001302006

Klenke, K. (Ed.). (2016). Qualitative research in the study of leadership. *Emerald Group Publishing Limited*. doi:10.1108/9781785606502

Kokina, J., Pachamanova, D., & Corbett, A. (2017). The role of data visualization and analytics in performance management: Guiding entrepreneurial growth decisions. *Journal of Accounting Education, 38*, 50-62. doi:10.1016/j.jaccedu.2016.12.005

Kornbluh, M. (2015). Combatting challenges to establishing trustworthiness in qualitative research. *Qualitative Research in Psychology*, *12*, 397-414. doi:10.1080/14780887.2015.1021941

Kotter, J. P. (2014). Accelerate: Building strategic agility for a faster moving world [Kindle Edition version]. Boston, MA: Harvard Business School Publishing

Kruth, J. G. (2015). Five qualitative research approaches in parapsychology. *The Journal of Parapsychology, 79*, 219-233. Retrieved from www.rhine.org/whatwe-do/journal-of-parapsychology.html

Kozlowski, S. W. J., & Klein, K. J. (2000). A multilevel approach to theory and research in organizations: Contextual, temporal, and emergent processes. In K. J. Klein & S. W. J. Kozlowski (Eds.), *Multilevel Theory, Research, and Methods in Organizations: Foundations, Extensions, and New Directions* (pp. 3-90). San Francisco, CA: Jossey-Bass.

Kurtessis, J. N., Robert Eisenberger, Ford, M. T., Buffardi, L. C., Stewart, K. A., & Adis, C. S. (2017). Perceived organizational support: a meta-analytic evaluation of organizational support theory. *Journal of Management*, 6, 1854.

doi:10.1177/0149206315575554

Kumar, S., & Antonenko, P. (2014). Connecting practice, theory and method: Supporting professional doctoral students in developing conceptual frameworks. *Techtrends: Linking Research & Practice to Improve Learning, 58*, 54-61. doi:10.1007/s11528-014-0769-y

Latham, J. R. (2014). Leadership for quality and innovation: Challenges, theories, and a framework for future research. *The Quality Management Journal, 21*(1), 11-15. doi:10.1080/10686967.2014.11918372

Lowe, A., Norris, A. C., Farris, A. J., & Babbage, D. R. (2018). Quantifying thematic saturation in qualitative data analysis. *Field Methods, 30*, 191-207. doi:10.1177/1525822X17749386

Magill, G., & Prybil, L. D. (2011). Board oversight of community benefit: An ethical imperative. *Kennedy Institute of Ethics Journal, 21*(1), 25-50. doi:10.1353/ken.2011.0001

Manetti, G., & Toccafondi, S. (2014). Defining the content of sustainability reports in nonprofit organizations: Do stakeholders really matter? *Journal of Nonprofit & Public Sector Marketing, 26*(1), 35-61. doi:10.1080/10495142.2013.857498

Marshall, C., & Rossman, G. (2016). *Designing qualitative research* (6th ed.). Thousand Oaks, CA: SAGE.

McIntosh, M. J., & Morse, J. M. (2015). Situating and constructing diversity in semistructured interviews. *Global Qualitative Nursing Research*, 2, 1-12. doi:10.1177/2333393615597674

McKevitt, D., & Marshall, D. (2015). The legitimacy of entrepreneurial mentoring.
International Journal of Entrepreneurial Behavior & Research, 21, 263-280.
doi:10.1108/IJEBR-05-2014-0089

McMurray, A. J., Islam, M. M., Sarros, J. C., & Pirola-Merlo, A. (2013). Workplace
innovation in a nonprofit organization. *Nonprofit Management & Leadership, 23*,
367-388. doi:10.1002/nml.21066

Midor & Zarnovsky, (2016). Innovative use of quality management methods for product
improvement. *Management Systems in Production Engineering*, *24*, 264–267.
doi:10.12914/MSPE-08-04-2016

Miles, R. E., Snow, C. C., Meyer, A. D., & Coleman, J. . H. J. (1978). Organizational
Strategy, Structure, and Process. *Academy of Management Review*, *3*, 546–562.
Doi:10.5465/AMR.1978.4305755

Mittal, S., & Dhar, R. L. (2015). Transformational leadership and employee
creativity. *Management Decision, 53*, 894-910. doi:10.1108/MD-07-2014-0464

Missimer, M., Robert, K., & Broman, G. (2017). A strategic approach to social
sustainability – Part 1: exploring the social system. *Journal of Cleaner
Production*, *140,* 32-41. doi:10.1016/j.jclepro.2016.03.170

Morse, J. M., & Coulehan, J. (2015). Maintaining confidentiality in qualitative
publications. *Qualitative Health Research, 25*, 151-152.
doi:10.1177/1049732314563489

Mutahar, A. Y., Rasli, A. M., & Al-Ghazali, B. (2015). Relationship of transformational
leadership, organizational learning and organizational performance. *International*

Journal of Economics and Financial Issues, 5, 406-411. Retrieved from

https://www.econjournals. om/index.php/ijefi

Muja, N., & Appelbaum, S. H. (2012). Cognitive and affective processes underlying

career change. *Career Development International, 17*, 683-701.

doi:10.1108/13620431211283814

Muja, N., Appelbaum, S. H., Walker, T., Ramadan, S., & Sodeyi, T. (2014).

Sustainability and organizational transformation: Putting the cart before the

horse? (Part two). *Industrial & Commercial Training, 46*, 307-314.

doi:10.1108/ICT-02-2013-0008

Naber, A. M., Moffett, R. G. (2017). Follower moral reasoning influences perceptions of

transformational leadership behavior. *Journal of Applied Social Psychology. 47*,

99-112. doi:10.1111/jasp.12427

Ogbonnaya, C., Tillman, C. J., & Gonzalez, K. (2018). Perceived organizational support

in health care: The importance of teamwork and training for employee well-being

and patient satisfaction. *Group & Organization Management*, *43*, 475–503.

doi:10.1177/1059601118767244

Ogbonnaya, C., & Valizade, D. (2018). High performance work practices, employee

outcomes and organizational performance: a 2-1-2 multilevel mediation

analysis. I*nternational Journal of Human Resource Management*, *29*, 239–259.

doi:10.1080/09585192.2016.1146320

O'Brien, B. C., Harris, I. B., Beckman, T. J., Reed, D. A., & Cook, D. A. (2014).

Standards for reporting qualitative research: A synthesis of recommendations.

Academic Medicine, 89, 1245-1251. doi:10.1097/ACM.0000000000000388

Olinske, J. L., & Hellman, C. M. (2017). Leadership in the human service nonprofit organization: The influence of the board of directors on executive director wellbeing and burnout. *Human Service Organizations: Management, Leadership & Governance,* 41, 95-105. doi:10.1080/23303131.2016.1222976

Osman Uymaz. (2015). Transformational leadership influence on follower performance through upward knowledge management and organizational learning. *International Journal of Business and Social Research, 5,* 11-22. doi:10.18533/ijbsr.v5i6.779

Ose, S. O. (2016). Using Excel and word to structure qualitative data. *Journal of Applied Social Science, 10*, 147-162. doi:10.1177/1936724416664948

Palinkas, L. A. Horwitz, S. M. Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. (2015). Purposeful sampling for qualitative data collection and analysis in mixed method implementation research. *Administration and Policy in Mental Health and Mental Health Services Research, 42*, 533-544. doi:10.1007/s10488-013-0528-y

Patton, M. Q. (2014). *Qualitative research and evaluation methods.* Thousand Oaks, CA: Sage Publications.

Plamondon, K. M., Bottorff, J. L., & Cole, D. C. (2015). Analyzing data generated through deliberative dialogue: Bringing knowledge translation into qualitative analysis. *Qualitative Health Research, 25,* 1529-1539. doi:10.1177/1049732315581603

Riaz, A., & Haider, M. H. (2010). Role of transformational and transactional leadership

on job satisfaction and career satisfaction. *Business & Economic Horizons, 1*(1), 29-38. doi:10.15208/beh.2010.05

Rosenthal, M. (2016). Qualitative research methods: Why, when, and how to conduct interviews and focus groups in pharmacy research. *Currents in Pharmacy Teaching and Learning, 8,* 509-516. doi:10.1016/j. ptl.2016.03.021

Rossetto, K. R. (2014). Qualitative research interviews: Assessing the therapeutic value and challenges. *Journal of Social and Personal Relationships, 31*, 482-489. doi:10.1177/0265407514522892

Routhieaux, R. L. (2015). Shared leadership and its implications for nonprofit leadership. *The Journal of Nonprofit Education and Leadership, 5*, 13-23. doi:10.18666/jnel-2017-v7-i1-8022

Rubin, H. J., & Rubin, I. S. (2012). *Qualitative interviewing: The art of hearing data* (3rd ed.). Thousand Oaks, CA: Sage.

S. L. (2009). Culture, communication key to effective workplace wellness programs. *Professional Safety*, *61*, 18. doi:10.7249/rgsd389

Sanner-Stiehr, E., & Vandermause, R. K. (2017). Can't we all just get along? A dual-theory approach to understanding and managing the multigenerational workplace. *Journal of Organizational Psychology*, *17*, 103-110. Retrieved from http://www.na-businesspress. om/jopopen.html

Sarma, S. K. (2015). Qualitative research: Examining the misconceptions. *South Asian Journal of Management*, *22*, 176-191. Retrieved from http://www.sajmamdisa.org/

Sahu, S., & Pathardikar, A. D. (2015). Managing conflict through transformational

    leadership: Is collaborative style a solution? *Delhi Business Review, 16*(1), 59-74.

    Retrieved from http://www.delhibusinessreview.org

Saunders, M. K., & Townsend, K. (2016). Reporting and justifying the number of

    interview participants in organization and workplace research. *British Journal of*

    Management, 27, 836-852. doi:10.1111/1467-8551.12182

Seay, S. S. (2015). Sustainability is applied ethics. *Journal of Legal, Ethical &*

    Regulatory Issues, 18, 63-70. doi: 10.1111/j.1470-6431.2009.00852.x.

Seung-Ho An, Kenneth J. Meier, Anne Bøllingtoft & Lotte Bøgh

    Andersen (2019) Employee perceived effect of leadership training: Comparing

    public and private organizations, *International Public Management*

    Journal, 22, 2-28, doi:10.1080/10967494.2018.1497739

Shier, M. L., & Handy, F. (2016). Executive leadership and social innovation in direct-

    service nonprofits: Shaping the organizational culture to create social

    change. *Journal of Progressive Human Services*, *27*, 111-130.

    doi:10.1080/10428232.2016.1155429

Singh, K. D. (2015). Creating your own qualitative research approach: Selecting,

    integrating and operationalizing philosophy, methodology, and methods. *Vision,*

    19, 132-146. doi:10.1177/0972262915575657

St. Clair, T. (2016). How do nonprofits respond to regulatory thresholds: Evidence from

    New York's audit requirements: *Journal of Policy Analysis & Management*, *35*,

    772-790. doi:10.1002/pam.21931

Stuckey, H. (2015). The second step in data analysis: Coding qualitative research data. *Journal of Social Health and Diabetes*, *3*, 7-10. doi:10.4103/2321-0656.140875

Subashree, R., & Senthilrajan, A. (2017). Communication impact on job satisfaction among automobile industry in hennai region. *Clear International Journal of Research in Commerce & Management,* 8, 64–68. Retrieved from https://ijrcm.org.in

Sunaguchi, B. (2015). Shared leadership and its dynamics: A neglected mechanism. *Academy of Strategic Management Journal, 14*, 197-208. Retrieved from http://alliedacademies.org/Public/Default.aspx

Tavakol, M., & Sandars, J. (2014). Quantitative and qualitative methods in medical education research: AMEE Guide No 90: Part II. *Medical Teacher*, *36*, 838-848. doi:10.3109/0142159X.2014.915297

Tezel, A., Koskela, L., & Tzortzopoulos, P. (2016). Visual management in production management: a literature synthesis. *Journal of Manufacturing Technology Management*, *27*, 766–799. doi:10.1108/JMTM-08-2015-0071

Thorleuchter, D., & Van den Poel, D. (2013). Web mining based extraction of problem solution ideas. *Expert Systems with Applications*, *40*, 3961–3969. doi:10.1016/j.eswa.2013.01.013

Thornton, K. A. (2010). Build your nonprofit up, even when things look down. *Pennsylvania CPA Journal. 81*(1), 1-5. Retrieved from http://www.picpa.org/content/home.aspx

Tran, V. T., Porcher, R., Falissard, B., & Ravaud, P. (2016). Point of data saturation was

assessed using resampling methods in a survey with open-ended questions.

Journal of Clinical Epidemiology, *80,* 88-96. doi:10.1016/j.jclinepi.2016.07.014

Tran, V., Porcher, R., Tran, V., & Ravaud, P. (2017). Predicting data saturation in

qualitative surveys with mathematical models from ecological research. *Journal*

of Clinical Epidemiology, 82, 71-78. doi:10.1016/j.jclinepi.2016.10.001

Trussel, J. M., & Patrick, P. A. (2009). An empirical analysis of financial distress in

Pennsylvania hospitals. *Journal of Health Care Finance. 36*, 31-60. Retrieved

from http://www.aspenpublishers. om/homepage+default.htm

Vaismoradi, M., Jones, J., Turunen, H., & Snelgrove, S. (2016). Theme development in

qualitative content analysis and thematic analysis. *Journal of Nursing Education*

and Practice, 6, 100-110. doi:10.5430/jnep.v6n5p100

Vasquez, D. (2014). Employee retention for economic stabilization: A qualitative

phenomenological study in the hospitality sector. *International Journal of*

Management, Economics and Social Sciences (IJMESS), 3, 1-17. Retrieved from

http://www.ijmess. om

Von Bertalanffy, L. (1953). An outline of general systems theory. *British Journal for the*

Philosophy of Science, 1, 134-165. doi:10.1093/bjps/I.2.134

Von Bertalanffy, L. (1968). *General systems theory: Foundations, development,*

applications. George Braziller: New York, NY.

Von Bertalanffy, L. (1972). The history and status of general systems theory. *Academy of*

Management Journal, 15, 407-426. doi:10.2307/255139

White, D., & Hind, D. (2015). Projection of participant recruitment to primary care

research: A qualitative study. *Trials, 1*. doi:10.1186/s13063-015-1002-9

Whittington, J. L., Coker, R. H., Goodwin, V. L., Ickes, W., & Murray, B. (2009).

Transactional leadership revisited: Self–other agreement and its consequences.

Journal of Applied Social Psychology, *39*, 1860-1886. doi:10.1111/j.1559-

1816.2009.00507.x

Wisdom, J. P., Knapik, S., Holley, M. W., Van Bramer, J., Sederer, L. I., & Essock, S. M.

(2012). Best practices: New York's outpatient mental health clinic licensing

reform: Using tracer methodology to improve service quality. *Psychiatric*

Services, 63, 418-20. doi:10.1176/appi.ps.20120p418

Wilson, V. (2016). Research methods: Interviews. *Evidence Based Library and*

Information Practice, 11, 47-48. doi:10.18438/b8404h

Yazan, B. (2015). Three approaches to case study methods in education: Yin, Merriam,

and Stake. *The Qualitative Report, 20*, 134-152. Retrieved from:

http://nsuworks.nova.edu/tqr

Yin, R. K. (2014). *Case study research: Design and methods*. (5th ed.). Thousand Oaks,

CA: Sage.

Yin, R. K. (2015). *Case study research: Design and methods (5th ed.).* Thousand Oaks,

CA: Sage.York, P. (2017). Effective volunteer engagement for sustainability and

growth. *Journal of Nonprofit Education & Leadership, 7*(1), 32-38.

doi:10.18666/JNEL-2017-V7-I1-8024

Zareen, M., Razzaq, K., & Mujtaba, B. (2015). Impact of Transactional,

Transformational and Laissez-Faire Leadership Styles on Motivation: A

Quantitative Study of Banking Employees in Pakistan. *Public Organization*

Review, *15*, 531-549. doi:10.1007/s11115-014-0287-6

Zhao, X., Sun, T., Cao, Q., Li, C., Duan, X., Fan, L., & Liu, Y. (2013). The impact of

quality of work life on job embeddedness and affective commitment and their

coeffect on turnover intention of nurses. *Journal of Clinical Nursing, 22*, 780-788.

doi:10.1111/j.1365-2702.2012.04198.x

Appendix A: NIH Certificate

Certificate of Completion

The National Institutes of Health (NIH) Office of Extramural Research certifies that **Emmanuel kamara** successfully completed the NIH Web-based training course "Protecting Human Research Participants."

Date of Completion: 08/25/2018

Certification Number: 2887833

NIH National Institutes of Health
Office of Extramural Research

Appendix B: Interview Protocol

Interview Protocol:
1. Greet and re-introduce the interview protocol to the participant.
2. Remind the participant the purpose of the study.
3. Encourage and answer any question from the participant.
4. Inform the participant that the interview is about to begin, and I will be taking notes and recording it.
5. Note the date, time, location, and participant-coded name, and turn on the tape recorder.
6. Proceed with interview questions (Appendix D) and follow-up probing questions.
7. Allow the participant to take as much time necessary to answer each question.
8. Thank the participant for his or her time and turn off the tape recorder.

Follow-up / Member Checking Interview:
1. Follow steps 1 to 5 above.
2. Provide a copy of Appendix D to the participant with a synthesis that represents

the participant's responses to each question.
3. Go through each question and my interpretation.
4. Ask the participant if I missed anything in my interpretations.
5. Ask the participant if he or she would like to add any information regarding the questions and my interpretations.
6. Give the participant the required time deeded to answer each question.
7. Thank the participant for his or her time.

Appendix C: Interview Questions

1. What strategies do you use to meet state and federal regulatory standards to maintain your organization's tax-exempt status?

2. How do you access the effectiveness of your strategies for meeting regulatory standards to maintain tax-exempt status?

3. What are the key barriers for implementing your strategies to meet regulatory standards?

4. How did you address key barriers to meeting regulatory standards?

5. What strategies do you find to work best in motivating employees to follow regulatory standards?

6. What other comments and suggestions would you like to add about your successful strategies for meeting regulatory standards?