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Strategies for Improving Accounting Controls for Donations to Nonprofit Organizations

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This is to certify that the doctoral study by

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Abstract

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MS, University of Baltimore, 2002

BS, Salisbury State University, 2000

Consulting Capstone Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

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Abstract

Many nonprofit organizations (NPOs) lack strategies to develop and maintain adequate accounting controls, thereby decreasing donations and organizational sustainability. Leaders of NPOs rely on donations to operate programs effectively and remain sustainable using adequate accounting controls. Grounded in the strategic management theory, the purpose of this qualitative, single case study was to identify strategies that NPO leaders used to improve their accounting controls to maintain and demonstrate financial stability. The participants comprised 4 leaders of an NPO located in Kansas and New Hampshire in the United States who had developed and maintained accounting controls to facilitate an increase in donations and the sustainability of their programs. Data were collected from organizational documents, participant interviews, publicly available data, and responses to questions of the Baldrige Excellence Framework. Yin's 5-step thematic analysis process was used to analyze the data. Three themes emerged to include using a systematic planning process, building relationships with host businesses, business partners, and donors; and implementing systematic methods to access more funding. A key recommendation is that NPO leaders create a performance improvement system that includes policies and procedures on processes to evaluate each of the organizations' strategies to improve their accounting controls. The implications for positive social change include providing donation diversification strategies that NPO leaders could use to expand and enhance their programs, enhance current services, and improve accounting controls.

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Section 1: Foundation of the Study

Leaders of nonprofit organizations (NPOs) receive 70% of their funds from donations, and donors expect the NPO leaders not only to use the donations efficiently to accomplish missions and goals but also to be accountable for the donated funds (Ki & Oh, 2018). Although NPO leaders use their accounting systems to demonstrate accountability, without effective accounting system controls, NPO leaders cannot demonstrate to donors how effectively they use all their available resources (Burks, 2018). Although NPO leaders receive donations each year, a significant challenge facing them is their ability to maintain these annual donations (Fajardo, Townsend, & Bolander, 2018).

Background of the Problem

Leaders of NPOs are responsible for managing available resources, increasing donations, minimizing spending, and serving the community (Yetman & Yetman, 2013). NPOs are funded primarily through private and public donations (Amin & Harris, 2017). NPO leaders require donations to manage and sustain their programs (Arya & Mittendorf, 2016). Despite NPOs receiving billion-dollar donations between 2000 and 2010, the frequency of recent financial scandals associated with NPOs has resulted in decreased donations since 2012 (Hall & O'Dwyer, 2017). Because NPO leaders generate revenue from private and public donors, being able to sustain and possibly increase donations is critical to their sustainability.

Increasing and maintaining donations depends on the ability of NPO leaders to apply adequate accounting controls. Inadequate accounting controls can result in the

misappropriation of donations and the vulnerability of NPOs to fraud, waste, and abuse (Katz, 2018). NPO leaders with inadequate accounting controls do not manage their resources effectively and efficiently, resulting in a decrease in donations (Burks, 2015). Blouin, Lee, and Erickson (2018) stated that even though financial scandals have decreased donations, NPOs that demonstrate financial stability to donors through the development and maintenance of adequate accounting controls will sustain and increase their donations.

Problem Statement

In 2015, charitable NPOs in the United States received $373 billion from private donors (Rai, Lin, & Yang, 2017). Charles and Kim (2016) asserted that, based on their findings, 95.4% of donors want to review the financial statements of NPOs to determine the financial stability of the organizations before making donations. The general business problem is that some NPO leaders did not have the strategies to develop and maintain accounting controls. The specific business problem addressed in this study was that some NPO leaders lacked the strategies to improve their accounting controls to maintain and demonstrate financial stability.

Purpose Statement

The purpose of this qualitative, single case study was to identify the strategies that the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability. The target population comprised four leaders from an NPO in the United States with offices in Kansas and New Hampshire who improved their accounting controls to maintain and demonstrate financial stability. With improved

accounting controls, the leaders of NPOs could ensure that the appropriate data existed

for them to make sound financial decisions, sustain their organizations, and improve the

efficiency of the delivery of services to the citizens in the communities that they served.

Nature of the Study

Of the three primary research methods, quantitative, qualitative, and mixed

method (Yin, 2018), the qualitative was the most appropriate for this study. Researchers

who follow a qualitative methodology seek to obtain an in-depth understanding of their

participants' perspectives and experiences relevant to the phenomena under investigation

(Park & Park, 2016). The qualitative method allowed me to identify strategies that four

leaders of one NPO used to improve their accounting controls to maintain and

demonstrate financial stability. By contrast, researchers who follow a quantitative

methodology examine the relationships or differences among and between variables to

explain the phenomena under investigation and test the related hypotheses (Stichler,

2016). Because the goal of this study was not to test hypotheses to examine relationships

or differences between and among variables, I did not use the quantitative method. A

mixed methods methodology allows researchers to explore phenomena using qualitative

and quantitative strategies (Makrakis & Kostoulas-Makrakis, 2016). The mixed methods

methodology was not suitable for this study because there was no quantitative component

to the study.

Three qualitative research designs are case study, ethnography, and

phenomenology (Yin, 2018). Researchers use the case study design to explore

phenomena, explain complex connections, and present an in-depth understanding of the

studied phenomena (Ridder, 2017). I applied the case study design to identify the

strategies that four leaders of one NPO used not only to improve their accounting controls

to maintain and demonstrate financial stability but also to increase donations. Researchers

use the phenomenological design to study the meanings of the participants' lived

experiences of the phenomena under investigation (Matua, 2015), whereas the

ethnographic design is used to identify the ways that components of cultures or

subcultures can affect individual and group behaviors (Draper, 2015). I did not use either

of these qualitative designs because I did not explore the meanings of the participants'

lived experiences or the impact of the components of cultures or subcultures on

behaviors.

Research Question

One research question (RQ) guided this study: What strategies did NPO leaders

use to improve their accounting controls to maintain and demonstrate financial stability?

Interview Questions

1. What are the strategies you used to develop and maintain accounting controls
   to maintain financial stability and increase donations?

2. How did you assess the effectiveness of these strategies?

3. What were the key barriers that you encountered while deploying these
   strategies?

4. How did you address these key barriers?

5. How did you assess the effectiveness of addressing these key barriers?

6. What other related information can you share about your NPO's strategies to

develop and maintain accounting controls?

Conceptual Framework

The conceptual framework of the study was Ansoff's (1979) strategic

management theory (SMT). Leaders use SMT as a systematic way to transform

organizational visions into completed strategic goals through the allocation of resources

(Wudhikarn, 2016). According to Wudhikarn (2016), NPO leaders use SMT to plan,

integrate, allocate, and evaluate their accounting systems. Leaders who use SMT can

maintain their accounting controls to respond and adapt to changes in the business

environment. The four major dimensions of SMT are financial, customer, internal

process, and learning and growth perspectives (Wudhikarn, 2016). SMT aligned with the

purpose of this study because NPO leaders might be able to use the theory to develop and

employ strategies and processes to accomplish their organizational objectives and goals.

Using SMT could enable NPO leaders to identify the strategies used to develop and

maintain their accounting controls to accomplish the financial and nonfinancial objectives

and goals.

Operational Definitions

Accounting systems: The processing of transactions and the delivery of

standardized reports and information to decision-makers (Prasad & Green, 2015).

Internal control: Accounting procedures to safeguard assets, ensure the accuracy

of accounting records, and detect prevent or correct errors or misstatements in overall

business operations (Frazer, 2016).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are nonverified facts that researchers assume to be correct, despite their not being proven to be true (Luoto, Brax, & Kohtamäki, 2017). An underlying assumption in the current study was that the leaders of the NPO understood what accounting and internal controls are and the ways that they impact organizations. I assumed the study participants selected are knowledgeable, helpful, and sincere and will assist in current study

Limitations

Limitations are weaknesses that can affect the external validity of studies (Marshall & Rossman, 2016). One limitation of this single case study was that because the collected data came from only one participating NPO, the findings were exclusive to this organization, which had offices in Kansas and New Hampshire. There was a slight potential for researcher bias because of my knowledge about the research topic. Participants in this study might have been biased in their responses to appear knowledgeable and to accommodate what they believed were my assumptions while promoting the NPO under investigation.

Delimitations

Delimitations are the limitations that researchers place on their studies (Marshall & Rossman, 2016). The NPO that was the focus of the study had offices in Kansas and New Hampshire. I used the Baldrige Excellence Framework (Baldrige Performance

Excellence Program, 2017) to conduct a holistic evaluation of the NPO and find ways to help the leaders improve the performance of the NPO.

Significance of the Study

Contribution to Business Practice

The findings of this study may be of value to business practices because nonprofit leaders could use the identified strategies that four leaders of an NPO used to improve their accounting controls to maintain and demonstrate financial stability to achieve success. In addition, the local leaders of NPOs may benefit from understanding the usefulness of accounting controls in maintaining or improving their work processes (Yetman & Yetman, 2012). Another implication for local NPO leaders is that by maintaining accounting controls, they might be able to improve the NPOs' finances and allocate program resources more efficiently and effectively (Grizzle, 2015).

Implications for Social Change

Leaders of NPOs are responsible for developing and maintaining accounting controls, so by adopting strategies used successfully by other NPO leaders, they might be able to ensure the financial stability necessary to develop and sustain programs in the community (Wang, Duan, & Yu, 2016). The implications for positive social change include the potential to assist local leaders of NPOs in developing or adopting strategies to (a) develop, maintain, and improve their accounting controls; (b) fund training and job placement programs; and (c) maintain accounting controls to reduce fraud, waste, and abuse, thereby providing NPO leaders with the funding to serve their communities.

A Review of the Professional and Academic Literature

The purpose of this qualitative, single case study was to identify the strategies that four leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability. The focus of this study was one NPO with offices in Kansas and New Hampshire in the United States. Using Walden University's library, I reviewed the academic and professional literature to find studies focusing on strategies to improve accounting systems and controls. Sources included dissertations, peer-reviewed, and non-peer-reviewed journal articles, books, and websites relevant to my study. The organization of the literature review is as follows (a) strategic management theory, (b) leadership roles, (c) organizational leadership, (d) organizational culture, (e) nonprofit sustainability, and (f) accounting systems.

Organization of the Literature Review

During the organization of the literature review, I reviewed the academic and professional literature to find studies focusing on strategies to improve accounting systems and controls. Sources included dissertations, peer-reviewed, and non-peer-reviewed journal articles, seminal books, and websites relevant to my study. In the review of literature, I discussed the following: (a) strategic management theory, (b) leadership roles, (c) organizational leadership, (d) organizational culture, (e) nonprofit sustainability, and (f) accounting systems.

Strategy for Searching the Literature

Using Walden University Library databases such as EBSCOhost and ProQuest, I located peer-reviewed articles and seminal books used for this study. The keywords used

to search for relevant literature were *nonprofit, financial stability, accounting system, donations, internal control, leadership styles,* and *sustainability*. The study included 198 sources, consisting of dissertations, journal articles, non-peer-reviewed articles, and information from websites. Of those sources, 194 were peer-reviewed articles published in the past 5 years. Six of the articles had been published more than 5 years ago and had not been peer reviewed, and 95% of the sources were published between 2016 and 2020. To maintain compliance with Walden University's Doctor of Business Administration requirements, I reviewed 143 peer-reviewed sources.

The goal of the literature review was to find research on the strategies that the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability. Following is a discussion of SMT, details of the reviewed literature, and a conclusion of the findings. Using the SMT will help NPO leaders to develop strategies to maintain and demonstrate financial stability.

Strategic Management Theory

Business and organizational leadership use SMT to identify and achieve long-term goals and objectives (Ansoff, 1979). Ansoff (1979) stressed the importance of SMT and identified ways that NPO leaders could use SMT to increase donations and cash flow as well as achieve organizational goals and objectives. I examined the internal structure of the NPO in this study using SMT to decide on the types of productive strategies the NPO leaders implement to remain competitive in the nonprofit industry, reinforce competitive advantage, and use available resources to increase donations and sustain programs (see Ansoff, 1979; Dixit, 2016).

Future NPO leaders could use SMT to develop strategies to have ambitious strategic plans, solve significant problems, and determine ways to withstand uncertain economic conditions (Storchevoi, 2015). SMT ensures the alignment of the internal abilities of NPO leaders with external demands (Johnsen, 2015). SMT could help NPO leaders not only to develop strategies to adapt to the social and economic environment but also to improve and sustain programs (Johnsen, 2015).

NPO leaders could use SMT to review, develop, and understand their long-term goals and objectives, and aid in allocating resources adequately to achieve these goals and objectives (Ansoff, 1979). SMT may also help NPO leaders develop competitive strategies to improve their accounting controls and increase donations through the creation of long-term strategic plans (Storchevoi, 2015). Ansoff (1979) stressed the importance of SMT to the ability of NPO leaders to accomplish their business goals and increase donations. NPO leaders can accomplish their goals if they are financially stable and use strategies to develop adequate accounting systems (Parker, Parsons, & Isharyanto, 2015).

Organizational leaders use strategic plans to facilitate the development and maintenance of adequate accounting controls. Developing competitive strategies includes using internal knowledge, assets, and resources to convert the input into output effectively (Bhattacharyya, 2018). Using resources that are already available allows NPO leaders to gain a competitive advantage and establish sustainable funding (Parker et al., 2015). The development of strategic plans is critical to the sustainability of NPOs and their ability to achieve their short- and long-term missions, goals, and objectives.

Sustainability depends on the ability of NPO leaders to be flexible strategically and adapt proactively to changes in the business environment (Sushil, 2015). Strategic planning means that NPO leaders could develop their long-range plans and internal structures, develop and maintain accounting controls, and improve their accounting systems (Storchevoi, 2015). NPO leaders could use SMT as a planning tool to assess organizational resources and develop formal strategic action plans (Siddique, 2015). For NPO leaders to be successful in implementing improved accounting controls, depends on access to all resources available to them through strategic planning (Siddique, 2015).

The success of NPOs depends on leaders' strategies for increasing donations and improving their accounting systems; therefore, NPO leaders developing accounting systems gives decision-makers the information necessary to make accurate and timely decisions (Konrad, Yang, & Maurer, 2016). Also, NPO leaders develop strategic plans to generate and evaluate alternative strategies as well as accounting systems to monitor the strategic organization process in a timely fashion (Ali, 2018). Having an adequate SMT requires that NPOs have informed decision-makers who can use techniques such as Porter's five forces and the strengths, weaknesses, opportunities, and threat analysis when developing strategic plans. Strategic planning can facilitate the development of strategies by NPO leaders that are intentional and well organized and can formally document the strategic processes to ensure that internal and external resources align and that the appropriate accounting controls are in place (Ali, 2018).

NPO leaders use SMT to provide strategies for the effective use of their resources. NPO leaders could use SMT to plan, integrate, allocate, and evaluate their accounting

systems (Wudhikarn, 2016). Using SMT might improve NPO leaders' accounting systems, increase donations, and assist in responding and adapting to changes in the business environment. SMT also could be used to align business goals with increased donations to ensure the implementation of the strategies required to develop and maintain accounting controls (McAdam, Miller, & McSorley, 2016).

Private and public donors rely on financial and nonfinancial data to determine the financial stability of NPOs before investing in them (Yetman & Yetman, 2013). NPOs lack financial stability if decreases in external donations affect core programs (Gajdová & Majdúchová, 2018). NPO leaders' strategic leadership plans include maintaining and improving their accounting systems and financial measurements to increase and sustain donations. NPO leaders can use SMT to ensure the adequate maintenance of their internal resources to achieve their goals and deploy resources effectively (Weiwei & Qiushi, 2016).

NPO leaders improve their accounting resources so that they can use their available resources adequately, ensure that they are sustainable during favorable and unfavorable financial situations, and be flexible in their decision-making to be financially stable and increase donations (Gajdová & Majdúchová, 2018). Having, maintaining, and improving accounting controls will ensure that NPO leaders have financial and nonfinancial performance measures relevant to the accountability and reliability of their accounting systems and data (Qiu, 2015).

NPO leaders use internal controls to guarantee effective and efficient improvements in their business operations and accounting systems (Albring, Elder, & Xu,

2018). Having an adequate internal process requires NPOs to improve operations and leadership and be innovative (Mohapatra, El-Mahdy, & Xu, 2015). Internal control is a governance mechanism used to safeguard resources and mitigate some risk between the NPOs and their stakeholders (Gao & Jia, 2016). NPOs with adequate internal controls can regulate their accounting controls, improve their accounting systems, and monitor and improve the reporting of financial and nonfinancial information to donors (Chae & Chung, 2015). An adequate internal process also improves the efficiency and effectiveness, leadership, and innovative process of NPOs (Wudhikarn, 2016).

NPO leaders develop and maintain accounting systems that can create and organize financial and nonfinancial data, facilitate managerial control of external and internal resources, provide timely reports and data for decision making, and enable external reporting to increase donations (Joshi & Yue, 2016). Having adequate accounting controls also means that NPO leaders have the resources available to manage their programs and remain sustainable (Albring et al., 2018). Sustainable accounting ensures that NPO leaders' business strategies remain consistent with internal decision-making, leadership control, and external reporting data from their accounting systems (Joshi & Yue, 2016).

To demonstrate financial stability and increase donations, NPO leaders develop accounting systems that can produce reliable data for decision-makers, including stakeholders, to make appropriate financial decisions (Liang & Zhang, 2019). Sustainable accounting leads to transparency, improves accounting and internal control systems, and provides stakeholders with the information to invest in the NPOs and make decisions

about them (Schaltegger, Etxeberria, & Ortas, 2017). Sustainable accounting helps to

ensure that NPO leaders can focus on sustainable issues and then either develop new

sustainable strategies or change or improve strategies to maintain financial stability,

maintain or increase donations, and improve their accounting systems (Schaltegger et al.,

2017).

Donors rely on financial data and public records to assess organizational

effectiveness when donating to NPOs (Charles & Kim, 2016). Although donors rely on

the data from NPOs' accounting systems, the timeliness of the data also is important in

providing leaders with the information necessary to make strategic decisions and develop

attainable strategic plans (Gullberg, 2016). The timeliness of information impacts the

ways that stakeholders review the worthiness and ability of NPO leaders to use resources

adequately.

The effectiveness of NPOs' accounting systems depends on the adequacy of

internal controls (Mares, 2016). Adequate accounting systems can facilitate not only the

entry and retrieval of data but also the appropriate delivery of reports and other data to

donors to increase and sustainable donations (Gullberg, 2016). NPO leaders monitor their

accounting and internal controls continuously to guarantee the adequacy of their systems

and the timeliness of the information received (Mares, 2016).

Leadership Roles

The primary role of NPO leadership is to ensure the efficiency and

implementation of accounting strategies (Florea & Florea, 2014). Effective leaders ensure

that the NPOs are operating in sustainable financial environments and align the NPOs'

visions and goals with their strategic plans (Ahmad, 2017). NPO leaders cannot use their resources efficiently unless they are competent and effective in ensuring the implementation of adequate accounting systems. NPO leaders can use their power to support change by listening to their stakeholders, assessing their financial sustainability, analyzing their accounting and internal control systems, and aligning strategies to ensure sustainability (Eaton, 2015).

NPO leaders provide their workforce with the resources and tools to create their strategic plans to enable them to make decisions. NPO leaders empower their leaders and employees by formulating strategies to achieve their strategic plans (Ridder, 2017). Implementing strategic plans means that NPO leaders use their internal resources to gain a competitive advantage by integrating, reconfiguring, and building resources to achieve their strategic purposes (Rosenberg Hansen & Ferlie, 2016). NPO leaders have an essential role in developing and maintaining accounting controls and increasing their donations (Mohapatra et al., 2015). With the tools and resources provided to their workforce, NPO leaders would develop the tools to make decisions and increase donations.

For strategic leadership to be effective, NPO leaders efficient and effective internal leadership structures puts measures in place to build strategic performance and choices (Y. Kim & Ployhart, 2018). NPO leaders' responsibilities include supporting the organizational vision and developing effective relationships with stakeholders and employees (Slavik, Putnova, & Cebakova, 2015). NPO leaders are willing to allocate resources to ensure NPO leaders meet their short- and long-term goals (Keune & Keune,

2018). Leaders focus on the economic success of their NPOs and have the characteristics

to identify and implement accounting strategies to increase donations (Ciulla, Knights,

Mabey, & Tomkins, 2018). NPO leaders can help to ensure the effective use of internal

and external resources to meet organizational goals and objectives by using SMT. NPO

leaders who are not efficient and effective are usually unable to implement strategies to

ensure that they have adequate accounting systems and controls to be financially stable

and increase donations.

To improve their accounting systems and increase donations, NPO leaders use

SMT to achieve their short- and long-term goals and objectives, plans, and policies

(Mahdi & Almsafir, 2014). NPO leaders cannot maintain adequate accounting systems or

demonstrate financial stability without developing short- and long-term goals, along with

the strategies to achieve those goals. NPO leaders also develop guidelines on ways to

gain a competitive advantage to achieve their goals (Darvish & Temelie, 2014).

Organizational Leadership

Leadership is the ability to influence and direct stakeholders (i.e., NPO

employees, volunteers, and donors) to meet organizational goals and objectives (Javad et

al., 2017). Having a leadership style that fits the organizational structure is an important

element of this success. Successful NPOs have active and dynamic leaders who can

implement objectives and goals effectively by enhancing employee morale (Javad et al.,

2017). An organization needs a leader who is effective and can handle any conflict.

Without effective leadership, NPOs may experience a tedious work environment,

employee conflict, and a decrease in efficiency (Javad et al., 2017). An effective leader

motivates their stakeholders by involving them in their decision making.

A motivated leader helps an organization accomplish their goals and objective.

Leadership style is critical to NPOs, profoundly affecting, and controlling the success or

failure of the leaders' performance (Newark, 2018). Effective leaders use their

organizational and motivational skills to accomplish organizational missions and

objectives (Ciulla et al., 2018). Leaders know the value of investing in employees, know

how to accomplish organizational missions and visions, and demonstrate the values of the

corporate culture consistently (ElKordy, 2013) An effective leader motivates their

employees by encouraging them to be creative in accomplishing organizational goals and

objectives.

NPO leaders invest in employees who can support and promote the organizational

culture, increase donations, and develop strategies to improve their accounting systems.

Implementing accounting systems requires NPO leaders who believe in the

organizational culture, missions, and visions (Bonau, 2017). NPO leaders develop and

implement strategies and visions that are relevant to external and internal stakeholders

and require the use of resources that align with the organizational vision (Bonau, 2017).

Effective NPO leaders motivate followers while influencing organizational

performance through job satisfaction, positive relationship building, and the creation of a

trusting workplace environment (Koohang, Paliszkiewicz, & Goluchowski, 2017).

Effective leaders are principled and ethical, they share information, and they delegate

authority to teams or followers (Koohang et al., 2017). NPO leadership can influence the

behavior and ability of employees to implement programs that can affect the financial stability and ability of the NPO to receive, increase, and maintain donations.

Types of leadership. Transformational, transactional, and e-leadership are three leadership styles that can influence the performance of employees. Leadership style has a direct influence on organizational success and culture (Ahmad, 2017). People will follow effective leaders to achieve common organizational goals to enable the organization to achieve their mission and vision and be successful (Shabane, Schultz, & van Hoek, 2017). The different leadership types are effective at influencing the organizational culture and adapt to the leadership style to increase the organizations' donations.

Transformational leadership. Transformational leaders can network, champion organizational changes, and support the talents and creativity of employees (Shabane et al., 2017). The transformational leaders of NPOs can increase donations, improve the accounting systems, improve communications with employees, and achieve organizational goals and objectives (Abelha, da Costa Carneiro, & de Souza Costa Neves Cavazotte, 2018). Transformational leaders support their followers and assist them to develop, inspire, and stimulate their followers to exceed their self-interests to accomplish the objectives, goals, and purpose of the NPOs (Duan, Li, Xu, & Wu, 2017).

NPOs need transformational leaders who are oriented on the future and can articulate problems facing the NPO leaders, change the goals of the NPO leaders, and advance the development of the NPO leaders (Duan et al., 2017). Afsar and Masood (2018) asserted that effective transformational leaders foster and develop innovative measures to help NPOs to achieve their missions and goals. The purpose of

transformational leadership is to focus on the inherent and short-term goals of the NPO

leaders and articulate the future visions of the NPOs (Horstmeier, Boer, Homan, &

Voelpel, 2017). Transformational leadership is vital to team efficacy and cohesion to

build a work culture that encourages employees to embrace and achieve organizational

goals and objectives (Hargis, Watt, & Piotrowski, 2011). Transformational leaders ensure

their goals and values set for their workforce align with the organizations mission and

vision.

      Transactional leadership. A transactional leader is a leader that motivates their

workforce through rewards and punishment. Transactional leaders inform followers of

their expectations and mete out rewards and recognition if they meet these expectations

(Taylor, 2017). Transactional leaders also communicate instructions and goals to

followers, monitor the goals, and take corrective measures to resolve problems quickly

(Taylor, 2017). Bellé and Cantarelli (2018) asserted that transactional leaders motivate

followers by appealing to their self-interests through promises, feedback, and rewards or

disciplinary measures. NPO leaders motivate donors, improve the accounting systems,

and sustain the NPOs by meeting the organizational goals and missions (Dey & Carvalho,

2014). A transactional leader communicates the organizational goals with their workforce

on a short-term basis to ensure their workforce follows their directives and are making

process toward the organization's goals.

      E-leadership. Because technological advancements have resulted in ongoing

changes in the business world, NPO leaders learn the skills necessary to communicate

and collaborate virtually with their employees (Jawadi, Daassi, Favier, & Kalika, 2013).

For e-leaders to be effective, they build relationships with their teams and develop practical strategies to manage followers: E-leaders do not interact directly with followers. A successful NPOs e-leaders who can align the organizations digital and business strategies by integrating information technology systems with the business missions of the NPOs while emphasizing structural and strategic alignment (Li, Liu, Belitski, Ghobadian, & O'Regan, 2016).

E-leaders can communicate effectively and regularly with followers and provide feedback when necessary to increase employee performance to ensure that team members understand the visions and missions of the NPOs (Fan, Chen, Wang, & Chen, 2014). Effective e-leaders have a variety of transformational leadership qualities: They have interpersonal skills, people-centered, risk-takers, and decision-makers (Phelps, 2014). E-leaders manage their teams effectively in the virtual setting while communicating the organizational culture to their teams (Phelps, 2014). E-leaders employees follow the business objectives of the NPOs by developing and maintaining accounting systems to keep the NPOs financially stable. E-leaders are efficient, effective, and capable of communicating the business objectives to employees (Fan et al., 2014). Even though NPOs choose leaders whose leadership styles fit the organizations, choosing these leaders does not guarantee organizational success (Pandey, Kim, & Pandey, 2017). Although finding the right leaders and the right leadership styles are critical to the business, organizational success requires the application of strategic leadership techniques (Pandey et al., 2017).

Organizational Culture

Organizational culture refers to the norms, values, and shared beliefs that determine decision-making responsibilities (Jain & Jain, 2013). Organizational culture holds the values, symbols, rules, norms, and learned beliefs common to the people working for the organizations (Pasricha, Bindu, & Verma, 2018). The corporate culture defines how beliefs, behaviors, and attitudes influence the treatment of customers and employees, and the making of decisions (Black & La Venture, 2018). Organizational structure and culture influence employees' performance and behavior (Janićijević, 2013; Srivastava & Goldberg, 2017). For NPO leaders to be successful and hire employees who can accomplish the organizational missions and goals, through the incorporation of the tenets of corporate culture into their hiring protocols (Cable, Aiman-Smith, Mulvey, & Edwards, 2000). NPO leaders also identify the effectiveness of the corporate culture, justify policies, and find ways to evaluate the effectiveness of policies (Kuznetsova & Kuznetsov, 2017).

For NPO leaders to increase donations and improve their accounting systems, the NPO's corporate culture support the organizations mission and goals and considers internal and external organizational risk. NPO leaders consider how corporate executives' risks, firm assessments, and corporate culture affect their sustainability (Yihui, Siegel, & Tracy Yue, 2017). Organizational structure and culture have a substantial effect on NPO leaders, employees, and operations (Janićijević, 2013).

NPO leaders align their corporate structure and culture to ensure organizational success, increase donations, improve accounting controls, and provide a nonhostile work

environment (Black & La Venture, 2018). Leaders who fit the corporate culture, are

ethical, promote a healthy work environment, and understand the importance of the

corporate culture to NPO success (Frawley, Favaloro, & Schulenkorf, 2018). Having a

positive and supportive corporate culture means that NPO leaders will have an equally

positive and supportive relationship with customers and employees (Phoosawad,

Fongsuwan, & Trimetsoontorn, 2014). Aligning the organizations corporate culture with

the organizational values ensures employees focus on the organizations mission and how

the employees identify with the organization to ensure the organization's success.

Nonprofit Sustainability

The increase in the numbers of NPO and corporate scandals beginning in 2014,

led to NPO stakeholders demanding transparency and accountability from the

organizations (Gazzola, Ratti, & Amelio, 2017). NPO leaders lacked the resources and

leadership skills to lead employees and develop strategic plans and measures to ensure

sustainability (Santora & Bozer, 2015). The leaders of small- to medium-sized NPOs do

not have the resources to plan, develop, and implement strategies to increase donations or

maintain and improve their accounting systems (Nyuur, Brečić, & Simintiras, 2016). This

lack of resources to increase donations and improve their accounting systems highlighted

the need for NPO leaders to devise such measures as sustainable development strategic

plans (Topaloglu, McDonald, & Hunt, 2018). The sustainability of NPO leaders depends

on their ability to embrace and meet challenges during the implementation of accounting

controls and measures (Contrafatto, Thomson, & Monk, 2015).

Sustainability refers to the development of strategic plans that meet current needs without compromising the ability of future generations to meet their own needs (Schuler, Rasche, Etzion, & Newton, 2017). Before NPOs develop their strategic plans, their plans safeguard the sustainability of their accounting systems. For NPOs to remain sustainable, they invest in resources that will ensure adequate accounting systems and increase donations (Schuler et al., 2017). For NPOs to be sustainable, they develop resources that will give them a competitive advantage as well as improve organizational effectiveness and efficiency (Carraresi, Mamaqi, Albisu, & Banterle, 2016; Hurtado Jaramillo, Arimany-Serrat, Vidal, & Ferràs-Hernandez, 2018).

For NPOs to remain sustainable, leaders identify strategies to achieve their short- and long-term goals (Kutllovci & Shala, 2013). For example, to increase donations and maintain their sustainability, NPO leaders develop policies that consider stakeholders and the ways that the goals and objectives affect stakeholders (Moldavanova & Goerdel, 2018). To meet internal and external stakeholders' demands, NPO leaders develop sustainable and flexible plans. NPO leaders rely on donors to fund programs and remain viable (Topaloglu et al., 2018).

Transparency. Transparency is vital to the success of the NPO. The willingness of donors to give funds to NPOs depends on their relationships with the organizations as well as the trustworthiness of the NPOs (Shehu, Becker, Langmaack, & Clement, 2016). NPO leaders have to be more transparent and show donors how they are using their financial resources. For NPO leaders to be transparent and competitive, develop strategies to manage donations, and maintain their long-term relationships with donors

(Khodakarami, Petersen, & Venkatesan, 2015). An organization builds trust with their stakeholders when they are transparent about their business operations and employees are more engaged in the business. NPO leaders use transparency to promote integrity, which in turn empowers employees to adapt to the corporate culture and remain open and honest to the organization's stakeholders.

Donations. NPO leaders in the United States receive approximately $300 billion in donations annually (Zhuang, Saxton, & Wu, 2014). Leaders of NPOs receive private and public donations, and donors expect these NPO leaders to have adequate accounting controls to ensure stewardship of the donated resources (Neely, 2011). The primary objectives of NPO leaders are to manage resources by maintaining adequate resources, increase private and public donations, and prioritize spending (Yetman & Yetman, 2013). The scope of the current study was to identify the strategies that four leaders of one NPO used not only to improve their accounting controls to maintain and demonstrate financial stability but also to increase donations.

For NPOs to remain sustainable, the leaders find ways to either increase or maintain donations by studying donors to understand their motivation to give (Banks & Raciti, 2018). Financial data, quality of leadership, market environment, and public image affect donors' motivation and influence their donated resources (Katz, 2018). NPO leaders can increase donations if they put strategic measures in place (Aflaki & Pedraza-Martinez, 2016). In 2013, the Center for Effective Philanthropy surveyed NPO leaders, 94% of whom were having difficulty attracting new donors and 71% of whom could not motivate current donors to continue donating (as cited in Cao, 2016). Because donations

were decreasing, the leaders of the NPOs had to reduce the services that they were providing to the communities because they did not have adequate resources available (as cited in Cao, 2016).

Even though NPO leaders have seen reductions in donations that have resulted in service cuts, NPO leaders allocate resources to efforts to improve their accounting systems (Blouin et al., 2018). To increase donations, NPO leaders develop effective communication strategies to retain current donors and attract potential new donors (Shen, 2016). Also, the financial competence of NPO leaders is a determining factor in the willingness of donors to support the NPOs (Katz, 2018). For leaders of NPOs to maintain or increase donations, studying donors' behaviors and adopt measures to resolve any concerns about the efficiency and effectiveness of NPO leaders that donors might have (Shen, 2016).

To be effective, the leaders of NPOs understand donor strategies and incorporate those strategies into their plans (Bilgin, Bilgin, & Kilinc, 2017) so that they align with their goals and purposes (Cotocel, Grigoras, Florea, Concioiu, & Stan, 2014). Effective leaders help to ensure the alignment and adoption of policies and procedures to implement accounting controls that result in financial stability (Florea & Florea, 2014). NPO leaders rely on relationships with their donors to achieve their organizational goals and objectives (Blouin et al., 2018). From 2011 to 2015, donations to NPOs increased by 18.7% (Peterson, Tripoli, Langenbach, & Devasagayam, 2018). NPO leaders develop strategies to increase or maintain their donations because of the increasing numbers of NPOs and the decreasing numbers of donations (Katz, 2018).

Pressgrove and McKeever (2016) determined the ability of NPO leaders to increase current donation levels by at least 10% could improve their return on investment by 100% to 200%, and it is six times less expensive to keep current donors than it is to acquire new donors. Although donations have increased, NPO leaders still find ways to keep current donors and attract new ones by allocating more resources to this effort. NPO leaders can use extrinsic motivation, image motivation, and intrinsic motivation effectively to motive donors (Shehu et al., 2016). Extrinsic motivation informs donors of the outcomes specific to the NPOs (Putra, Cho, & Liu, 2017). NPO leaders also can inform donors of the joy and satisfaction in giving (Woolley & Fishbach, 2018).

Accounting Systems

All leaders of NPOs need effective and adequate accounting systems so that they can give all stakeholders the information to make informed decisions (Healy, Cleary, & Walsh, 2018). Zoto (2014) commented that accounting systems are only as good as the quality of data inputted into the systems and that the data be current, accurate, and complete to facilitate decision making. According to Appelbaum, Kogan, Vasarhelyi, and Yan (2017), for accounting systems to be adequate, the accounting system is interrelated to people, software, controls, data, and procedures. Accounting systems are used to identify, collect, manage, store, and communicate information to control activities and report data to external and internal stakeholders (Guragai, Hunt, Neri, & Taylor, 2017). Leaders can use adequate accounting systems to improve operational competence and help to achieve ideal performance goals, increase donations, and maintain financial stability (Azudin & Mansor, 2018).

The accounting systems of NPOs are credible and address strategic organizational goals (Saukkonen, Laine, & Suomala, 2018). An adequate accounting system allows NPO leadership to use the data to forecast market trends and help investors to make financial decisions (Ghose, 2015). The internal controls of accounting systems ensure the integrity and accountability of the data as well as safeguard assets (Guragai et al., 2017).

According to Guragai et al. (2017), NPO leaders develop and maintain accounting frameworks that consider environmental, technological, human, and organizational factors. Proper accounting systems ensure that NPOs operate within the norms, rules, standards, and expectations imposed by the Financial Accounting Standards Board, self-regulatory bodies, and government agencies (Guragai et al., 2017). The designs of accounting systems also consider regulatory factors (Guragai et al., 2017).

NPO leaders accounting systems incorporate the latest technology into their software, communication tools, and hardware (Manikas, Kroes, & Gattiker, 2017), along with the input of adequate, current, and complete data. NPO leaders use the services of individuals who can identify issues, interact with the accounting systems to resolve issues, and have high regard for privacy (Guragai et al., 2017). An adequate accounting system ensures the creation and organizing of financial and nonfinancial data to facilitate managerial control and external reporting (Joshi & Yue, 2016). NPO leaders have the resources available to manage their programs and stay in business. Having adequate accounting systems will ensure that NPO leaders can use their resources effectively. Lastly, the structures of NPOs facilitate interactions between internal and external

resources and business environments and strategies to increase donations (Guragai et al., 2017).

Sustainable accounting systems help to ensure that the business strategies of NPO leaders are consistent with internal decision making, leadership control, and external reporting protocols (Joshi & Yue, 2016). Sustainable accounting systems reflect the financial transparency and organizational performance of NPOs. Sustainable accounting lead to the development of policies to improve accountability and provide stakeholders and decision-makers with the information to invest in and make decisions about the NPOs (Schaltegger et al., 2017). Sustainable accounting systems help to ensure that NPO leaders can focus either on developing new strategies or changing or improving current strategies to maintain financial stability (Schaltegger et al., 2017).

Managerial accounting systems. Managerial accounting systems (MAS) refers to an accounting system that help to ensure leadership and organizational controls. According to Stoel, Ballou, and Heitger (2017), accounting plays a role in determining the ways that stakeholders and investors perceive NPOs' strategic information. An adequate MAS provides NPO leaders current, accurate, and complete financial and nonfinancial data. MAS gives NPOs the information necessary to plan and make decisions (Appelbaum et al., 2017). MAS also provides NPO leaders with the reports as part of the decision-making process (Ibarrondo-Dávila, López-Alonso, & Rubio-Gámez, 2015).

MAS accounting system presents NPOs' complete financial and nonfinancial data and provides leadership and investors with the data to make decisions (Appelbaum et al.,

2017). NPO leaders use MAS in presenting their financial and nonfinancial data to investors (Odar, Kavcic, & Jerman, 2015). MAS provides accurate, reliable, and timely information important to external and internal stakeholders *(*Wan Zakaria, Ilias, & Wahab, 2017). Business leaders use MAS data to make strategic decisions and improve organizational decision-making abilities. MAS is an internal accounting system that gives decision-makers accurate financial pictures of their organizations by integrating external data with internal financial records (Masztalerz, 2016). MAS is used by NPO leaders to collect, record, manage, and issue decision-making reports (Moqbel, Al-Rjoub, & Al-Shwiyat, 2015). MAS data is accurate, current, and complete so that NPO leaders and other stakeholders can make informed decisions (Prasad & Green, 2015). For MAS to operate effectively and efficiently, as well as produce reliable reports that link nonfinancial and financial systems, NPO leaders have adequate internal control systems to ensure the reliability of the data (Krishnan, Peters, Padman, & Kaplan, 2005).

Functioning accounting systems give users information to make daily and strategic business decisions and increase the financial performance of NPO leaders (Kirsten, John, & Nava, 2017). Data inputted into MAS that are inadequate can hurt the accuracy and integrity of financial reports (Claudiu, Dan, & Otniel, 2013). NPO leadership depends on the reliability and accuracy of financial and nonfinancial data from MAS to ensure organizational success (Ceran, Gungor, & Konya, 2016).

Based on the reliance placed on financial and nonfinancial data from MAS, the most accurate and reliable data inputted into MAS prevents internal and external crises that could influence the success of NPO leaders. The reliability of data inputted into

MAS prevents businesses from facing financial crises and risks, reduces vulnerabilities, and allows business leaders to make, define, and evaluate their business plans (Hojná, 2014). To reduce the potential for financial crises, NPOs' adequate MAS is reliable and timely, suit the leaders' and be understandable and within acceptable standards (Ceran et al., 2016). Improving accounting systems will ensure the reliability of financial data and attract new donors. Also, NPO leaders maintain MAS that incorporates current and past financial and nonfinancial data, transforms the inputted data into reports, and produce quality reports to make real-time decisions. NPO leaders establish and then manage policies and procedures effectively and efficiently to ensure that data inputted into MAS are current, complete, and accurate. Also, NPO leaders provide users with data to make decisions; improve users' understanding of the reports received; incorporate and interact with data from numerous departments; and incorporate internal and external business environmental changes (Ceran et al., 2016).

Furthermore, the input of data into MAS incorporates monitoring procedures and safety measures to guarantee that the data are reliable, current, accurate, and complete (Ceran et al., 2016). An improved MAS ensures timely and accurate responses to external and internal changes. An adequate MAS configures the system's capabilities to increase donations by addressing threats, opportunities, build, and organization's environment changes (Prasad & Green, 2015).

Data quality. NPO leaders who use improved accounting controls guarantee that the inputted data are current, accurate, and complete. They also safeguard the data from risks and vulnerabilities, prevent misstatements in financial reports, and provide

stakeholders with adequate data (Brandas, Stirbu, & Didraga, 2013). Stakeholders with adequate data can produce accurate financial reports, increase the financial stability of NPOs, and increase donations (Brandas et al., 2013). Data in MAS the accounting systems is complete and free of errors or distortions to ensure their reliability and quality as well as increase donations (Schöndube-Pirchegger & Schöndube, 2017).

Improved accounting systems. For NPO leaders to maintain and improve MAS that operate effectively and efficiently, the NPO implements and maintain adequate internal control systems (Krishnan et al., 2005). Internal controls are procedures and policies designed to show that NPO leaders can achieve their purposes as well as enhance and improve the efficiency and effectiveness of MAS (Mei, Chan, McVay, & Skaife, 2015). NPOs with adequate internal controls guarantee stakeholders that the NPO leaders can prevent or reduce material weakness, manage their resources effectively, and encourage accountability (Mei et al., 2015). An improved accounting system reduces fraud, provides preventative and corrective measures, and provides an adequate internal control framework comprised of a controlled environment, monitoring, risk assessment, information and communication, and controlled activities (Zakaria, Nawawi, & Salin, 2016).

A controlled environment is the component of the internal control framework that sets the structures, standards, and processes used to convey NPOs' internal control activities (Rubino & Vitolla, 2014). A controlled environment helps NPO leaders to improve the reliability of data output and input from MAS by evaluating NPO leaders' integrity, ethical values, and operating styles (Rubino, & Vitolla, 2014). Having a

controlled environment aligns the objectives of NPOs with the collection and recording of accurate data. Furthermore, having an internal controlled framework protects the NPO provide from risk that can affect the business by identifying external and internal risks, and it manages those risks to detect unexpected activities (Mei et al., 2015).

An internal control framework is used by NPO leaders to analyze material misstatements, identify the risks associated with NPOs' accounting systems, and establishes adequate financial reports (Rubino & Vitolla, 2014). Once NPO leaders identify risks in the internal control framework, they can use the framework to assess the level of risk, detect possible changes, and implement procedures to eliminate or reduce financial and nonfinancial risks. Leaders of NPOs that monitor their internal control systems to establish controls to meet financial reporting objectives and function effectively to identify, assess, and communicate deficiencies quickly (Rubino & Vitolla, 2014).

Adequate accounting systems have internal controls that include an information and communication component to ensure that NPO leaders meet financial reporting objectives (Rubino & Vitolla, 2014). NPO leadership develop a control-oriented approach to ensure a consistent review of control issues and risk issues. Adequate internal controls continuously communicate relevant information and fraudulent activity to the NPOs to provide reliable data input. Control activities guarantee that policies and procedures can help the internal control function at all levels of the NPOs by detecting and preventing fraudulent activities while mitigating any internal and external risks (Rubino & Vitolla, 2014). Control activities help NPO leaders to develop procedures and

policies to identify opportunities, reduce reliability risks, segregate duties, and reduce the risk of material misstatements in MAS reports.

Effective internal controls help NPO leaders to maintain efficient and effective MAS, produce reliable data, increase donations, and ensure organizational sustainability (Jahmani, Ansari, & Dowling, 2014). Having adequate internal controls and MAS in place can give donors reasonable assurances that the NPOs are financially stable, their financial reporting is reliable and efficient, and their operations are effective (Al-Thuneibat, Al-Rehaily, & Basodan, 2015). Having adequate internal controls can limit uneconomical and ineffective operative data, ensure data input reliability and the accuracy of accounting data, and detect and prevent fraud and errors in MAS (Lenghel, 2015). Having an effective internal control reduces fraud, waste, and abuse and increase financial stability.

Nonprofit accounting. Although SMT helps leaders identify and achieve long-term goals by identifying ways to increase donations and cashflow. As well as develop competitive strategies to improve the accounting system and increase donations, implementing SMT does not guarantee the success of business goals or the growth of the organization's leaders (Sushil, 2015). However, with the use of reactive and proactive measures NPO leaders to ensure their growth can help them to manage their resources adequately (Sushil, 2015). NPO leaders employ business strategies that are interdependent and interact with the accounting systems and consider how donations are affected indirectly or directly when implementing SMT (I. S. Kim, 2017).

NPO leaders are responsible for managing available resources while ensuring that they have strategies to improve their accounting controls to maintain and demonstrate financial stability. For NPO leaders to help ensure that the strategies used are effective, they allocate their resources with their strategic goals in mind and have a systematic way to transform their organizational visions into complete strategic goals using SMT. The use of SMT enables NPO leaders to identify strategies to ensure that they have effective and efficient leaders whose leadership styles fit the organizational culture and who are willing to invest in employees who support the organization. By using SMT, NPO leaders also can invest in resources to ensure the sustainability of their NPOs, improve their accounting systems, be transparent to increase donations, ensure effective internal control and increase and maintain donations.

Transition

In Section 1, I presented information about the background of the study; problem statement; purpose and nature of the study, research question and interview questions, conceptual framework, operational definitions, assumptions, limitations, and delimitations of the study; and significance of the study. I also reviewed the literature relevant to the topic and discussed the theories directly related to the concept of accounting controls. In Section 2, I expand on the role of the researcher and discuss the case study research design, sample and target population, ways to conduct ethical research, data collection and analysis, and reliability and validity of the study. In Section 3, I discuss the company documents and interview data, and I explain the analysis, interpretation, and presentation of themes, key findings, and patterns. Also included in

Section 3 are details about the organizational profile, leadership, strategy, customers, workforce, and operations.

Section 2: The Project

In Section 1, the focus of the literature review was on the strategies NPO leaders implement to improve their accounting controls and increase donations. In Section 2, I reiterate the purpose of the study and describe the strategic plan I followed in conducting the study. I also explain my role as the researcher and discuss the research methods, RQ and interview questions, sample and target population, data collection and analysis, and reliability and validity of the study.

Purpose Statement

The purpose of this qualitative, single case study was to identify the strategies that the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability. The target population comprised four leaders from an NPO in the United States with offices in Kansas and New Hampshire who improved their accounting controls to maintain and demonstrate financial stability. With improved accounting controls, the leaders of NPOs could ensure that the appropriate data existed for them to make sound financial decisions, sustain their organizations, and improve the efficiency of the delivery of services to the citizens in the communities that they served.

Role of the Researcher

My role as the researcher in this qualitative study was to collect and analyze the data. The role of researchers in case studies is to collect and present their data, be impartial about analyzing the data, and bring closure to the studies (Yin, 2018). Researchers need to maintain the confidentiality of the data they collect from their study participants (Webber, Ser, & Goussak, 2015). They also decide on the most appropriate

research methods and designs, select the participants, and gather, collect, analyze, evaluate, and interpret their data (Yilmaz, 2013). As an accountant who has been working for a small NPO in Maryland for the past 7 years, I believe that my experience might help to increase the knowledge base in the research community. As an auditor for the same NPO, I understood the importance of improving accounting controls to either sustain or increase donations. My experience as both an accountant and an auditor allowed me to prepare appropriately worded interview questions. The lack of accounting controls can affect the financial stability of NPO leaders and their ability to maintain or even increase donations from private and public donors.

Researchers must maintain ethical standards to preserve not only their academic integrity but also the reliability and validity of their results (Greenwood, 2016). According to the U.S. Department of Health & Human Services, Office of Human Research Protections (1979), the core ethical responsibilities of researchers are to ensure beneficence, respect for the person, and justice. To ensure that I met these responsibilities, I provided the four participants with a consent form informing them about the study. The consent form explained the interview process, provided assurances of privacy and confidentiality, and described the risks and benefits of being in the study.

To ensure ethical research, researchers need to avoid personal bias (Yin, 2018). To reduce potential bias during data collection and analysis, I paid close attention to my role as an impartial researcher. Researchers can reduce bias and research errors in their studies by admitting their biases and being mindful of any biases that could influence the results (Lachapelle, Montpetit, & Gauvin, 2014). There was a slight potential for

researcher bias in the current study because I have been working with NPOs for many years. Although my experience gave me a different perception of the research topic, it also required me to take measures to avoid personal bias. For example, during the interviews, I followed the same interview protocol (see Appendix) for all interviews so as not to influence the participants' responses. Researchers must ensure that they conduct all interviews in the same way with all participants (Yin, 2018). I also ensured that the interview questions did not contain any bias. During the interviews, I was mindful of my verbal and nonverbal cues, I was observant, and I listened actively to the participants. I also recorded the participants' responses accurately and objectively, and I repeated the answers to the participants. Researchers need to review the participants' responses to the interview questions without any influence of bias during the data collection process (Yin, 2018). I used member checking, a protocol that allowed the participants to respond to the interview questions, discuss or revise them based on my understanding of their responses to the interview questions, and the meaning of each response.

Participants

Qualitative researchers conduct studies with participants who are knowledgeable about the research topic and are appropriate to be in the study sample (Sarma, 2015). The sample comprised four leaders from one NPO that had an office in Kansas and another in New Hampshire who used strategies to improve their accounting controls to maintain and demonstrate financial stability and to increase donations. The participants of the study had to be working actively as leaders of the NPO at the time of the study, and they had to

understand accounting controls and donations. NPOs engage in programs and community development that provide benefits to the community members (Brown, 2017).

As a scholar-consultant, unlike traditional doctoral study students, I am completing a consultant capstone project. I gained access to the client organization because Walden University assigned the client organization as part of its research partnership. After receiving IRB approval, I was able to recruit potential participants for the study, I contacted the participants, sent them a consent form via e-mail, and established a working relationship with the client organization. The purpose of this study was to identify the strategies that the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability.

Research Method and Design

Research Method

The purpose of this qualitative, single case study was to identify the strategies that four leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability. Qualitative researchers complete their investigations with small participants that do not represent any population, which is difficult to generalize in other settings. Researchers use a qualitative approach when they want to obtain an in-depth understanding of the participants' lived experiences without using any predetermined types of analysis (Park & Park, 2016). The goal of quantitative research is to test hypotheses in a controlled environment (Park & Park, 2016). Quantitative researchers explain the phenomena under investigation using numerical data, and they analyze the data using statistics (Park & Park, 2016). The purpose of using quantitative

research is to test theories; therefore, quantitative research will not be used for this study based on these reasons. Mixed methods research requires the use of qualitative and quantitative methods to gain a deeper understanding of the phenomenon. Researchers conducting mixed methods studies use the strengths of both approaches (Starr, 2014). I conducted interviews with the participants and reviewed the collected data. I used a qualitative study, instead of mixed method, to identify the strategies that four leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability and to increase donations.

Research Design

The research design was a single case study. I selected this design after considering the use of a phenomenological, ethnographic, or narrative design. Researchers conduct case studies to collect and analyze data and gain an in-depth understanding of the investigated cases (Ridder, 2017). Researchers use the case study design to gain a better understanding of how and why things happen (Ridder, 2017). Case study research requires the use of nonrandom sampling, which does not represent the larger target population (Ridder, 2017).

Researchers use a phenomenological approach to study the meanings of the participants' lived experiences of the phenomena under investigation (Matua, 2015). Gill (2014) noted that phenomenological researchers examine and explore the participants' lived experiences and describe the experiences of the participants' perspectives. Phenomenological researchers use interpretive teams, and specific groups are studied to

gain their meaningful viewpoints of the phenomenon (Gill, 2014). I did not follow a phenomenological research design because the focus was not on groups.

Researchers use an ethnographic approach to identify the ways that components of cultures or subcultures can affect the behaviors of individuals and groups (Draper, 2015). Researchers use an ethnographic approach to gain insight into the social, human, and social components of a culture to understand the participants' world experiences (Baskerville & Myers, 2015). Ethnographic researchers live in the research field and observe the participants directly (Brooks & Alam, 2015) in the field over an extended period (Golann, Mirakhur, & Espenshade, 2019). The ethnographic approach allows researchers to obtain details and an in-depth understanding of the participants (Bauer, 2018). I did not conduct ethnographic research because I did not study cultures and subcultures.

Population and Sampling

I used purposive sampling to select the four participants whose experiences aligned with the purpose of this study. The four participants were leaders working for an NPO based in Kansas and New Hampshire. Two leaders were from the Kansas office, and two were from the New Hampshire office. All four leaders had demonstrated the ability to improve their accounting controls and increase donations. The purpose of this single case study was to identify the strategies that the four leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability and to increase donations. The small sample size allowed me to obtain relevant information for analysis.

The study participants met the criteria to join the study: (a) They had to be working for at least one of the offices of the NPO at the time of the study, (b) they had to have shown the ability to develop and maintain accounting systems, (c) they had to consent voluntarily to join the study, and (d) they had to have demonstrated the ability to achieve the organizational goals. Getting participants of any study to consent to join the research endeavor is an integral part of ethical research (Welch et al., 2017). Having the participants sign the informed consent meant that they had received and understood all of the information about the study presented to them in the absence of deception or coercion (Welch et al., 2017). Providing the participants with full and accurate data helped them to comprehend the purpose of the study and choose whether to be in the study or decline the invitation (Katvan & Shnoor, 2017).

Ethical Research

After receiving approval from Walden University's IRB to conduct the study (IRB approval #01-26-17-0605874), I sent an informed consent e-mail to the prospective participants explaining the intent of the study. The ethical responsibility of confirming that the participants would not be harmed or feel stressed and that they would be shown respect followed Rubin and Rubin's (2012) guidelines.

Participation in this study was voluntary, and none of the participants received or offered any incentives to join the study. I advised the participants by e-mail of their right to withdraw from the study at any time by contacting me directly via e-mail or phone. The names of the participants were not part of this study to maintain the participants' privacy and the confidentiality of their responses to the interview questions.

I selected participants who responded to the invitation and contacted them via e-mail to schedule interview days and times convenient to them. The e-mail also informed the participants that their participation was voluntary and established a relationship with them through follow-up phone interviews or e-mails to learn about their NPO. All electronic documents, interview notes, and recordings erased after the completion and publication of the study. As a scholar-consultant who is completing a consulting capstone project, I received a preapproval from the IRB.

To adhere to the IRB's approval conditions, I conducted telephone interviews to protect the participants and Walden University. Telephone interviews allowed me to establish trust by engaging directly with the participants. Telephone interviews recorded and transcribed the participants' responses verbatim for later analysis. I advised the participants that transcriptions of their telephone interviews would be available to them so that they could ensure that I had recorded their responses wholly and accurately. I reviewed the transcribed responses after completing the individual interviews and included summary notes. Before publishing the study, I provided the participants with a redacted version of the final study for their approval.

Protecting the privacy of the participants is an important tenet of ethical research (Carlstrom & Ekman, 2012). To protect the privacy of the participants in the study, I coded them as Participant 1, Participant 2, Participant 3, and Participant 4. I will keep the data in a locked file cabinet for 5 years to protect the confidentiality of the participants, as per Walden University's guidelines. After that time, I will destroy all data and other information pertinent to the study. After receiving approval from Walden University's

Institutional Review Board to conduct the study (IRB approval #01-26-17-0605874), I

sent an informed consent e-mail to the prospective participants explaining the intent of

the study. The ethical responsibility of confirming that the participants would not be

harmed or feel stressed and that they would be shown respect followed Rubin and

Rubin's (2012) guidelines.

Data Collection Instruments

I was the primary data collection instrument in this qualitative, single case study.

Researchers can obtain their data from interviews, direct observation, focus groups, and

archival records (Fusch & Ness, 2015). Conducting semistructured interviews is the

primary way to collect data in qualitative research (Girbig et al., 2017). The purpose of

the semistructured telephone interviews was to identify the strategies that four leaders of

one NPO used to improve their accounting controls to maintain and demonstrate financial

stability. I enhanced the reliability and validity of the study using member checking to (a)

review and understand interview transcripts, (b) provide a concise summary of each

interview questions, (c) provide participants with a readable transcript of their responses

to the interview questions, (d) confirm with participants the accuracy of the interview

questions, (e) transcript the interview questions and ask for clarification, (f) gather extra

data for a more precise understanding, and (g) continue member checking until there is

no new evidence (Marshall & Rossman, 2016).

I used the Baldrige Excellence Framework (Baldrige Performance Excellence

Program, 2017) to help to complete a holistic evaluation and the basis of my interview

and analysis. I used the criteria in the Baldrige Excellence Framework to collect the data

from the four NPO leaders to complete the case study. I used the information from the framework to assess and analyze the information obtained from the four NPO leaders in the following categories: (a) leadership; (b) strategy; (c) customers; (d) measurement, analysis, and knowledge leadership; (e) workforce; (f) operations; and (g) results.

The six interview questions that are incorporated are strategies that the four NPO leaders use to develop and maintain accounting controls and remain financially stable. Interviews are an efficient way to collect rich and unbiased data (Brinkmann, 2016). During the interviews with the NPO leaders, I asked six open-ended questions to identify the strategies that they used to improve their accounting controls to maintain and demonstrate financial stability. The interview data helped me to understand the organizational strategies and methods. The interviews lasted on average 30 to 45 minutes, but no longer than 60 minutes.

Researchers use multiple data sources to enable them to conclude (Foto, Zaid, & Nikos, 2017). Using multiple data sources in case studies enables researchers to integrate the data into a single objective and understand the phenomenon studied better and analyze the data provided (Wang et al., 2016). I used multiple sources to analyze the data from the telephone interviews and documents the client NPO provides. Data gathered from the client organization was through interviews, organizational documents, and the website.

Data Collection Technique

I collected my data from the structured interview from the participants using semistructured interviews that allowed them to discuss the phenomenon by answering six

open-ended questions (Harding, 2013; Windsong, 2018). I recorded the interview responses were recorded for completeness and accuracy, and I asked for clarification during the interviews. Conducting interviews has many advantages. The use of open-ended interviews allowed the participants to expand on their responses (Arsel, 2017). Also, interviewing the participants allowed me to ask probing questions that helped to answer the RQ (Arsel, 2017). The participants had the opportunity to share their insights and more details about the phenomenon under investigation.

There are multiple advantages to using interviews to collect data. Interviews that ask open-ended questions allow the participants to be flexible and more detailed in their responses. Recording the interviews ensures that all participants receive the same interview protocol and questions and adhering to the same interview protocols. Aside from the advantages, there are also disadvantages to using interviews. One disadvantage might be a malfunction of the recording apparatus (Dawson, Hartwig, Brimbal, & Denisenkov, 2017). Another disadvantage is the time required to conduct, record, and transcribe the interviews (Makady, de Boer, Hillege, Klungel, & Goettsch, 2017).

I analyzed documents received from the NPO as part of the case study. Aside from conducting telephone interviews with the four participants, I obtained financial and nonfinancial online data about the NPO. Data analysis helps researchers to prepare and interpret the data to develop themes (Jie et al., 2017). Researchers analyze their data to gain insight into the phenomena under investigation (Yongxin, Deschamps, de Freitas Rocha Loures, & Pierin Ramos, 2017).

There are multiple disadvantages to analyzing business documents. If researchers do not recognize the errors in business documents, the analysis may hurt the results (Gerrish, Ruikar, Cook, Johnson, & Phillip, 2017). A researcher who lacks experience in managing large quantities of data can misinterpret the data (Gerrish et al., 2017). Researchers who have experienced conduction interviews may fail from time to time to use semistructured interview best practices (Benia, Hauck-Filho, Dillenburg, & Stein, 2015).

Member checking is one way to ensure the accuracy of researchers' interpretations of the transcribed interview responses (Brill, 2016). Member checking enhances the credibility of qualitative research by ensuring that the themes reflect the participants' interview responses accurately (Yilmaz, 2013). After analyzing the interview transcriptions, I used member checking to (a) review and interpret the interview transcripts, (b) summarize a concise synthesis of each interview question, (c) provide participants with a readable copy of the concise synthesis interview questions, (d) ask the participants if the concise synthesis is accurate or additional data for the synthesis to be accurate, and (e) used member checking until no new data emerges (Marshall & Rossman, 2016). I also gave the participants copies of their interview transcriptions so that they could check them for accuracy, verify my understanding of their responses, and provide feedback. I incorporated their feedback into the final study.

Data Organization Techniques

A Word document and an Excel spreadsheet created to record the interview transcriptions, as well as track and organize the data. Systematically organizing their

collected data allows researchers to code critical concepts and terms and provide insight

into the analyzed data (Vaughn & Turner, 2016). Also, I collected audio recordings of the

interviews as well as public and private sources of documentation, such as financial and

nonfinancial data. I then completed the verbatim transcriptions of the four interviews. I

will be the only one to have access to the interview to ensure the protection of the

sensitivity of the data. I will store the data obtained from the participants in a password-

protected file on a flash drive and retain hard copies in a locked cabinet for 5 years before

destroying them, as required by the IRB. Only I will have access to the cabinet.

Data Analysis

Triangulation cultivated the results reliability, and methodological triangulation is

the best method for connecting data received from multiple sources (see Fusch & Ness,

2015). Triangulation is critical in capturing the participant's perspective in a case study as

well as reach data saturation (Fusch & Ness, 2015; Yin, 2018). Using methodological

triangulation in a single case study can be a time-consuming effort, but it adds to the

scope and breadth of the study (Morse, 2015). The data that I analyzed were

documentation provided by the NPO interview responses, publicly available data, and

data collected in response to who, what, and why questions in alignment with the

Baldrige Excellence Framework. I used thematic analysis to analyze the data and identify

emergent themes.

Qualitative data analyzed to make them relevant (Saunders, Lewis, & Thornhill,

2015). Researchers use triangulation to support their analyses of the collected data

(Yazan, 2015). Within-method triangulation is a primary data collection instrument to

analyze the data and ensure dependability. During the research, I used Yin's 5-step data analysis process to compile, disassemble, reassemble, interpret, and complete the data. The recorded response to the interview questions was transcribed verbatim into word documents and interview data divided into small fragments and groups into themes (Castleberry & Nolen, 2018). Transcription is the reconstruction and combination of data between the researcher and the participants (Yin, 2018).

Qualitative researchers analyze the data collected to gain a comprehensive verification of the phenomenon studied while examining multiple data sources to understand the phenomenon (Joslin & Müller, 2016). After complete collecting of the data and asking the participants to member check their transcriptions for accuracy, I triangulated the data to help compile the data collected. Microsoft Excel is the data organization tool used to simplify and automate the data review and analysis. Researchers can use Excel to identify themes and codes, show the completed codes, and display the results as tables and graphs (Quintela-del-Río & Francisco-Fernández, 2017). I coded the interview transcriptions and imported the transcribed data into Excel to compile the interview data into themes.

Reliability and Validity

Reliability

Reliability refers to the consistency of the data (Kihn & Ihantola, 2015). Dependability refers to the traceable, rational, and careful documentation of the research data (Kihn & Ihantola, 2015). I used member checking and within triangulation to ensure the dependability of the results. Triangulation allows researchers to use various data

collection sources to ensure the consistency of their findings and increase confidence in the results. Member checking allows the participants to provide feedback on the accuracy of their transcriptions (McCullough et al., 2017).

Validity

Validity refers to the accuracy of the research instruments and the data (Aravamudhan & Krishnaveni, 2015). To increase the validity of the study, I follow the data collecting, data saturation, member checking, and within-method triangulation strategies to increase the validity of this study. Trustworthiness confirming findings through member checking enhances the research credibility (Garside, 2014). A researcher enhances credibility in qualitative research by increasing member participation and participant's checks (Fawcett, Jin, Fawcett, & Magnan, 2017). I enhanced the credibility of the study by following an interview protocol and using member checking.

Transferability occurs when the data can be replicated in other settings while maintaining the veracity of the research and findings (Burchett, Umoquit, & Dobrow, 2011). Transferability refers to the use of studies by other researchers (Kihn & Ihantola, 2015). Researchers can demonstrate transferability by providing enough data about the participants so that other researchers can decide how to apply the research to their investigations (Farid, Abdel-Aty, Lee, Eluru, & Wang, 2016).

Researchers can confirm their findings by checking and rechecking their data to determine the objectivity of the study by incorporating member checking into their research (Morse, 2015). Researchers can enhance confirmability by using thematic analysis and member checking. Researchers can demonstrate the confirmability of their

study by the quality of data findings and the processing and tracking of data through triangulating the data (Cope, 2014).

Transition and Summary

Included in Section 2 was information about the purpose of the study, my role as the researcher, research design and plan, sample and target population, requirements of ethical research, data collection, and organization, and reliability and validity of the study. In Section 3, I discuss the company documents and interview data, and I explain the analysis, interpretation, and presentation of themes, key findings, and patterns. Also included in Section 3 are details about the organizational profile, leadership, strategy, customers, workforce, and operations. I also discuss the results and provide a summary of the themes that emerged from the thematic analysis.

Section 3: Organizational Profile

Key Factors Worksheet

Organizational Description

The organization is an NPO in the United States with offices in Kansas and New Hampshire that provides a community-based transition program to students with significant intellectual and developmental disabilities to facilitate their transition from high school to adult life and to find employment. The NPO operates a 1-year school-to-work program at various worksites with facilities to accompany the students while offering a seamless combination of classroom instruction, hands-on training, and career exploration through worksite rotations. The program combines employment training and independent living skills with real-life work experience to help high school students with significant disabilities transition successfully from high school to adult life. The NPO's goal is to train students so that they can have a successful transition from high school, become interns, and gain employment alongside coworkers without and with disability.

The program that this NPO offers is 1 of 475 community-based programs in the United States, England, Canada, Australia, and Ireland that eases the transition of students with intellectual and developmental disabilities from high school to adult life and offers the opportunity to secure employment. The NPO uses a model that provides students with an extensive period of training, long-term job coaching, innovative adoption, and career exploration. The NPO partners with educational institutions, vocational rehabilitation providers, community rehabilitation providers, developmental

disability services agencies, workforce investment boards, and family members to place the interns in a competitive work environment.

Organizational environment. The organizational environmental assessment of the NPO includes (a) product offerings; (b) mission, vision, and values; (c) workforce profile; (d) assessment; and (e) regulatory requirements.

Product offerings. The NPO offers high school seniors with significant intellectual and developmental disabilities a unique business-based program that allows them to transition successfully from high school to adulthood. The program also receives continuous feedback from the job coaches, employers, and teachers providing the training to help students gain employment. The long-term goal of the NPO's program is to change the business culture by encouraging organizational leadership and their stakeholders to have a positive attitude about hiring people with disabilities and offering them valid employment provisions (see Figure 1).
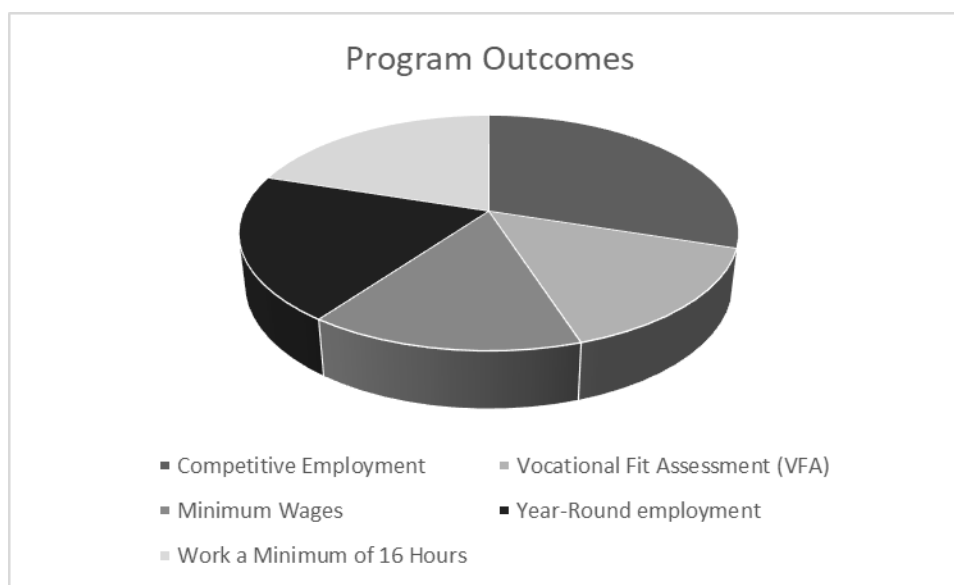

Figure 1. Program outcomes.

Mission, vision, and values. The overall mission of the NPO is to help high school seniors with significant intellectual and developmental disabilities transition successfully into adulthood. The NPO places students in an integrated setting to work alongside coworkers with and without disabilities on a year-round, not seasonal basis. Students work 16 hours/week or more at a minimum wage or higher while learning marketable skills.

The NPO's values are to adopt procedures and policies and to share resources among partner agencies for seamless transition services and sustainability through state, federal, and private funding. In addition, the NPO immerses students in the workplace by collaborating with businesses, educational institutions, vocational rehabilitation providers, community rehabilitation providers, long-term support agencies, families, and the U.S. Social Security Administration. Furthermore, partners share resources and adopt policies and procedures that will help students work each school day for a minimum of 6 hours for an entire academic year with on-site staff, including a special education teacher from the school district and job coaches. The NPO monitors the following student data to determine the success of the program: (a) graduation and dropout rates, (b) least restrictive work environment, (c) parental involvement, (d) compliance (quality), (e) individual employee plans (IEPs), (f) transition goals, and (g) postschool outcomes.

Workforce profile. The NPO operates the 1-year school-to-work program with one instructor for school programs, a certified teacher for adult models, and one to four skilled trainers who provide support to the interns throughout the day. The educational requirements for the students are set by the NPO at each school-to-work site. The NPO

assigns a liaison to oversee each of the programs in Kansas and New Hampshire and to

lead monthly calls and face-to-face meetings (see Figure 2).
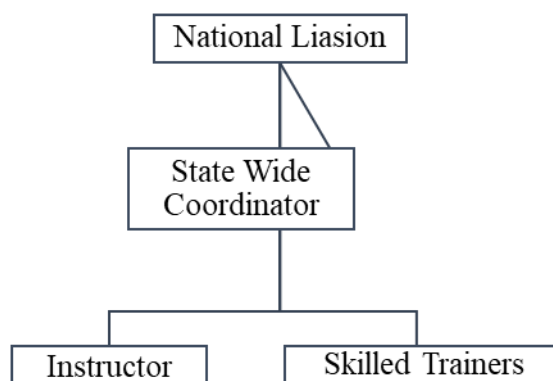
Figure 2. NPO's organizational chart.

Assets. The NPO's main asset is one laptop or iPad per student/intern; however,

each site's assets are different and change based on the students. The workforce also uses

donated space as an integrated worksite for the students/interns.

Regulatory requirements. There are mandatory regulations that the NPO adheres

to and within which the NPO operates. The NPO operates under their national board

license and U.S. Occupational and Health Safety Administration (OSHA) regulations;

however, the regulations change based on the requirements of the host businesses. The

NPO pays $16,000 per site for start-up and technical assistance during the first year and

an annual licensing fee to its national board. The NPO also adheres to the regulatory

requirements of the national board.

Organizational relationships. The organizational relationships assessment of the

NPO includes (a) organizational structure, (b) customers and stakeholders, and (c)

suppliers and partners.

Organizational structure. The organizational structure comprises an adult model and a school model designed to host and train students. The national board provides each site with technical assistance in the first year of the program's operations. The national board also provides regular support and assigns a national program specialist to each site. The governance system for the NPO consists of (a) a national program specialist, (b) a steering committee, (c) business partners, (d) parents, (e) local business advisory committees, and (d) school or lead agencies.

Customers and stakeholders. The NPO's primary customers and stakeholders are high school students with significant intellectual and developmental disabilities, parents of the students, school districts, vocational rehabilitation centers, and business partners. The NPO leaders' customers are organizations that host the students and teach them at their facilities. Young adults out of high school who requires help transitioning successfully to adulthood are also among the NPO's customers.

Suppliers and partners. The NPO's partners are the host businesses and the local business advisory committees. The host businesses assist in developing the internship sites and work with the local business advisory council to conduct mock interviews. Educational institutions provide NPOs with student interns with significant intellectual developmental delays.

Organizational Situation

The review of the NPO's organizational situation comprises its competitive environment, strategic context, and performance improvement system.

Competitive environment. The competitive environment assessment of the NPO includes competitive position, competitiveness changes, and comparative data.

Competitive position. The NPO is a transition-to-work program for high school seniors with significant intellectual and developmental disabilities and there are no other school-to-work program that serve the same population as the NPO. To ensure continuous operations, the NPO leaders operate with limited resources with other community-based programs. Based on the competitive nature of the NPO's services, the NPO secures funding to ensure sustainability and remain competitive. For the NPO to be competitive and run the program effectively, the NPO leaders use the transition model in the school system, which allows the NPO to end their dependence on a grant and use different funding models to provide employment training to the student interns. The NPO also embraces the host business model, which is business-led to allow full immersion of the model into the business. To remain in a competitive position, the leaders compete with other community organizations for funding to ensure the success of their programs and the transition through various funding models.

Competitiveness changes. Several changes affect the NPO, with funding being the key change. The NPO does not have the resources to remain competitive, implement changes, or combine two or more sources of funding to remain sustainable. The NPO cannot compete with the other community organizations because of the lack of additional funding to ensure the success of the programs. Additionally, to remain competitive, the NPO leaders strive to help ensure the students learn appropriate marketable skills while ensuring sustainable funding to keep the program running. The NPO has repeatedly

searched for ways to expand its funding, ensure financial stability, and serve their community.

   Comparative data. There are no published comparative data. The NPO's leaders do not use comparative data related to the operations of the programs because of the inaccessibility of specific data related to community-based transition programs. The lack of data and resources makes finding and attaining available data difficult for benchmarking purposes. Although obtaining external comparison data is difficult, the NPO leaders create internal targets to determine strategic accomplishments and progress towards their goals.

   Strategic context. The key strategic challenge facing NPO leaders is funding. Therefore, existing resources are allocated and reallocated to meet the program requirements and remain sustainable. Furthermore, there has been the necessity to run the program without grant funding to enable the NPO to allocate their program resources effectively. The NPO's key strategic advantages with limited funding are their ability to run a successful program, attract new students/interns, and host partners each year.

   Performance improvement system. The NPO does not have a structured formal performance improvement system, such as a plan to check the methodical improvement services and processes. The NPO leaders continue to improve their services and processes by involving and listening to their stakeholders, as well as creating an environment that focuses on accomplishing the vision and mission of the NPO. Through combined associations with partners and stakeholders, the NPO leaders improve existing programs and services. NPO leaders have monthly teleconference meetings and quarterly

face-to-face meetings to improve collaboration and performance. Although the NPO

leaders assess and monitor the performance consistently to increase and maintain

funding, they have no systematic process to assess performance improvement.

<div align="center">Leadership Triad: Leadership, Strategy, and Customers</div>

Leadership

The leadership section is a description of the NPO's senior leadership and

governance and societal responsibilities.

Senior leadership. The NPO offers one of 425 programs among 45 states and

eight countries. The NPO's leaders establish the organization's mission, vision, and

values, and receive approval from their national office. The national office approves the

NPO with its mission, vision, and values through its leadership system, and a national

liaison.

The model of fidelity is developed by the national office to promote and

demonstrate the required legal and ethical behavior throughout the organizational

environment. The NPO leaders review the model fidelity annually. The NPO leaders have

a memorandum of understanding for each project to enable them to communicate with

their entire workforce and key customers. Also, the NPO leaders hold annual open houses

and information nights for stakeholders to communicate effectively with them. The NPO

leaders have fostered relationships with their stakeholders, which help to ensure

successful work environments. Figure 3 is the component strategic model that

demonstrates the senior leadership model of data communication with stakeholders.
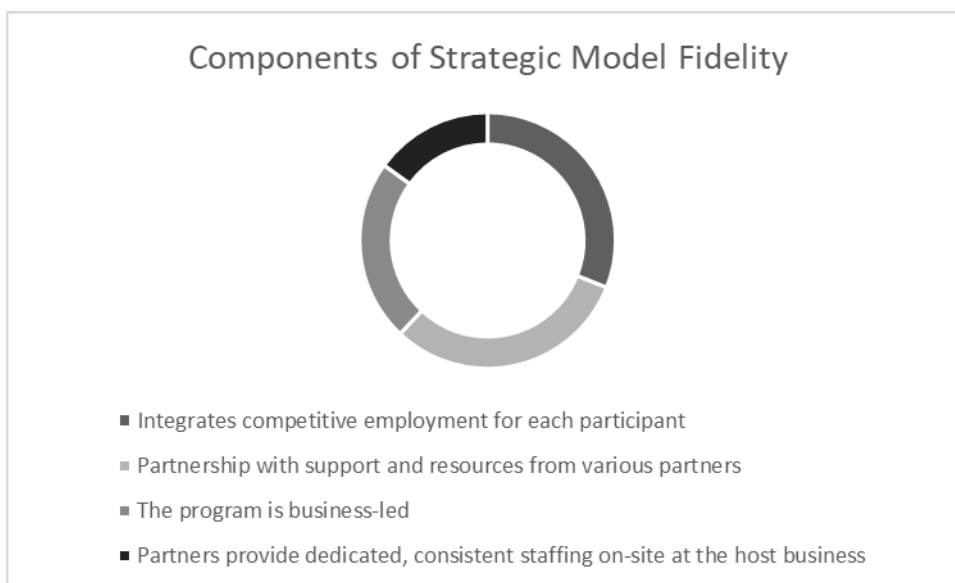
Figure 3. Components of strategic model fidelity

Governance and societal responsibilities. The NPO leaders ensure responsible

governance by having a liaison from the national board responsible for having annual

conferences for continued learning from the NPO's locations. A statewide coordinator

leads monthly conference calls for quarterly face-to-face meetings and collaboration. A

school district or an adult intellectual disability provider also attend each site. NPO

leaders work with interns to encourage and expect permanent employment as the

outcome. The NPO promotes social well-being by participating in volunteer activities in

the community.

Strategy

The strategy section describes the NPO's short- and long-term plans to identify

strategic development and strategy implementation.

Strategy development. The NPO develops strategic action plans and objectives,

implements and changes objectives, and measures students' progress by providing each

site with technical assistance in the first year to ensure an understanding of the model

fidelity. Also, the NPO partners with the host businesses to ensure that the host

businesses develop and implement strategic policies to host the students. Furthermore,

NPO leaders analyze the model fidelity regularly to determine changes, as well as the

effective use of model fidelity at each site.

Strategy implementation. The NPO leaders develop and implements action

plans by ensuring that the sites' management understands and follows the core model

fidelity components to ensue sustainable outcomes of the strategic plans. The success of

the strategic plans and objectives depends on a diversified program funding. Each site is

monitored during its first year to ensure the implementation of the model fidelity. The

strategic objectives are developed in the national office and communicated to the various

sites. The NPO leaders implement strategic action plans by tailoring programs to

incorporate the strategic objectives and allocate resources to accomplish the strategic

plan. To ensure the implementation of their strategic action plans, NPO leaders are

developing a steering committee at each site for continuous improvement of their goals.

Customers

Voice of the customer. The NPO leaders identify their customers by identifying

high school seniors with development delays and placing them in a school-to-work

transition program. Engages businesses willing to collaborate with the NPO and provide

transition services and competitive employment, asked questions, record their responses

to use their responses to improve the program. NPO leaders work with businesses to

manage their expectations of the programs, ensure that students immerse in the program,

and give businesses access to a new, talented, and diverse workforce. Customers have an opportunity to learn the services provided by the NPO and become partners with the NPO leaders in implementing the transition program.

Customer engagement. The strategic core model fidelity components are used by the NPO leaders to determine their services offerings. The brand funding dictates the programs offered by the NPO leaders, who manage and build their relationships with their NPOs through clear and effective communication. The NPO leader creates customer groups based on their students, customers and program availability. Customers' engagement allows customers to lead their progress meetings and a business liaison who helps to ensure effective communication among the various business partners. Complaints from customers are managed and resolved by the NPO leaders' business liaisons.

Results Triad: Workforce, Operations, and Results

Workforce

The workforce section assesses the NPO's workforce environment and workforce engagement.

Workforce environment. NPO leaders assess the skills and capabilities of their workforce and determine staffing levels to provide for each site with a job role description and hiring of site staff. NPO's workforce is developed based on the requests and skills of the student interns. The workforce represents a diverse idea, cultures, and thinking of the hiring community and utilizes a steering team to select students. To ensure students selected represent the NPO to provide a workforce that fits the

organizational culture, the NPO leaders recruit, tour, and market their products to the local community to ensure that student interns fit their workforce and the host business organizational culture.

To manage the workforce and the organization, NPO leaders evaluate the school-to-work transition program to ensure its success and continuity. NPO leaders also reviews its budget and prepares for changes in the workforce and manages periods in the growth of the workforce. To organize and manage their workforce to accomplish its goals, the organization's leaders review the previous experience of their workforce to determine how they fit into the organizational culture. To focus on customers and businesses, the leaders inform their customers about the importance of following the organization's policies and procedures.

Performance measures and goals of the NPO communicated to customers during their training to ensure customers understand and adhere to policies and procedures. Management of the workforce is through the review of each staff's performance to determine if they exceed the performance expectations. The key benefit that the NPO leaders provide to their workforce is to give the student interns in the school-to-work transition program the basic accommodations to work successfully. Student interns are encouraged to use and adhere to the NPO's policies and procedures. During member training, the NPO tailors each benefit and policies to each member of their workforce.

Workforce engagement. NPO leaders have an open communication policy to encourage their staff to communicate freely with leaders and to help the leaders determine the requests of their workforce and support their workforce. Staff members are

responsible for communicating with the workforce, reporting any concerns, and report grievances as well as report to the leaders what is expected of them to be good employees. The leaders assess their workforce by providing each host business with a survey to provide feedback, as well as evaluate workforce performance and employment. The workforce can evaluate themselves, as well as receive continuous feedback from the NPO leaders. The NPO leaders meet with their workforce eight times a year to discuss the progress of their workforce, allow their workforce the ability to voice their concerns, address any personal concerns, and make referrals to the community resources during the meetings.

The organizations leaders motivate their workforce through recognition, nominating, and presenting members of the workforce with awards. The yearly national conference reinforces the learning and development of the organization as well as the discussion of high achieving programs. Business units are encouraged to share innovative ideas with each of the community-based programs at the national conference. The NPO leader holds quarterly training and monthly conference calls with each site to collaborate and share important information and ideas. The workforce is encouraged to learn new skills via numerous training opportunities.

Operations

The operations subsection provides a description of the NPO's leader's work process and operational effectiveness.

Work processes. The NPO leader's work process is to develop work skills based on individual preferences and skill development. The organization's key work process is

to develop quality leadership, develop flexibility, and to take ownership. NPO leaders

integrate technology into their products and work process. To ensure that their workforce

meets the key process requirements, the NPO leaders evaluate their workforce through

task completion, business requirement, and prior performance or production standards.

Operational effectiveness. NPO leaders ensure the day to day operations of the

process by providing direct coaching skills from skills trainers to give the workforce the

tools necessary to work and meet their key business requirements. The work process

improves through the provision of training tools to improve the products and

performance. The workforce can decide which tools work for them to perform their

duties when teaching the interns and enhance core competencies. When NPO leaders

have a new process or material, the NPO leader decides whether to pursue the

opportunity and determine how it affects operational effectiveness. If NPO leaders decide

to pursue the opportunity for innovation, leaders allocate resources to pursue an

innovative idea and set up training. When the workforce can work independently in their

units and gain and retain competitive employment, the NPO can then control operational

costs and effectiveness. To ensure the security and sensitivity of privileged data and

information, the NPO has technology policies and procedures. Besides, the establishment

of training drills is vital for disaster preparedness or emergencies and operational

effectiveness.

Measurement, Analysis, and Knowledge Management

Measurement, analysis, and improvement of organizational performance.

NPO leaders created a web portal to input the organization's data electronically. To

ensure the validity, accuracy, reliability, and integrity of the data, NPO leaders ensure

that the web portal is easily accessible, updated regularly, and user-friendly. NPO leaders

confirm the reliability of the organization's information and data by having a system that

provides its customers and leaders with a web-based system that ensures easier

accessibility to the input and export of data. Also, NPO leaders ensure that the system is

updated and that the data inputted into the system are readily accessible and verifiable by

various leaders.

      Information and knowledge management. NPO leaders use the Schoology

website (https://www.schoology.com/) to collect data from their program, transfer the

data from the Schoology website into statistical data, and use the data as an information-

sharing tool. The website is user-friendly and serves as a program resource guide. The

Schoology website allows individuals to share innovative ideas, post questions, and

receive answers. NPO leaders transfer relevant knowledge from and to customers through

monthly conference calls to business partners during instructor meetings. Also, face-to-

face meetings with their workforce help the leaders to share ideas and present topics and

interests for innovation and the strategic planning process. High- and low-performing

sited surveyed to gain knowledge and share information among the workforce. Low-

performing sites are given a self-assessment audit tool to complete and discussed during

the monthly conference calls and statewide meetings and high performing sites surveyed

to find out their best practices to share to among the entire workforce.

      Next, NPO leaders hold conference sessions and site training to teach and include

strategies from high performing sites to help all sites improve their strategic plans and

improve their customer's employment outcomes. NPO leaders review data from low-performing sites and develop improvement plans. NPO leaders use their curriculum and the Schoology website for lesson planning and support, strategic planning, and adaptation of the curriculum to fit their host business as a way to learn how the organization operates.

Collection, Analysis, and Preparation of Results

The purpose of this qualitative, single case study was to identify strategies the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability to maintain the viability of the school-to-transition program. Data collected from semi structured interviews with four NPO leaders of an NPO with offices in Kansas and New Hampshire and a review of organization documentation present below in themes. The following themes emerged: (a) systematic planning process; (b) building relationships with host businesses, business partners, and donors; and (c) implementing systematic methods to access more funding. The three themes that emerged represented the strategies that the four NPO leaders used to improve their accounting controls to maintain and demonstrate financial stability.

Presentation of Findings

One RQ guided the study: What strategies do NPO leaders use to improve their accounting controls to maintain and demonstrate financial stability? Documents and the participants' responses to the interview questions answered the RQ. Also, using multiple data collection sources enhance the integration of the NPO's collected. Researchers can

gain a better understanding of the data collected and gain a better meaning from using multiple sources (Onwuegbuzie & Byers, 2014).

The three themes provided information on the themes used by NPO leaders to implement accounting controls to maintain and demonstrate financial stability. The strategies were (a) systematic planning process; (b) building relationships with host businesses, business partners, and donors; and (c) implementing systematic methods to access more funding. The strategies identified can benefit NPO leaders by helping them maintain and demonstrate financial stability. Each theme that emerged from the analysis of the data discussed next.

Theme 1: Systematic planning process. The success and sustainability of an NPO depend on the NPO's operational strategies to support the organization's vision and mission. The four NPO leaders discussed their increasing need to implement socially responsible programs. The NPO leaders identified their strategic planning process and strategic priorities annually to focus on long-term sustainability and financial performance. The NPO leaders used their accounting controls to ensure that they had the most current accurate and complete data when collaborating with stakeholders. Leaders of the NPO incorporated their stakeholders' feedback to improve their programs and services.

In addition, the NPO used sustainable operational strategies to develop measurable ways to implement and maintain accounting controls to demonstrate financial stability. NPO leaders created, defined, recognized, and measured their goals to enable them to develop sustainable systematic strategies. Also, set clear goals to enable the

organization to meet the needs of the organization by ensuring the goals can be tracked through an audit tool to ensure the alignment of the program goals with the vision and mission of the organization.

The operational strategies align with the SMT framework as a tool for improved accounting controls. Storchevoi (2015) suggested that SMT may aid NPO leaders in developing competitive strategies to improve their accounting controls through the creation of long-term strategic plans. Developing competitive strategies includes using internal knowledge, assets, and resources to convert the input into output effectively (Bhattacharyya, 2018). SMT may help NPO leaders develop strategic plans to facilitate the development and maintenance of adequate accounting controls

Theme 2: Building relationships with host businesses, business partners, and donors. An NPO's with a successful program expands the NPO's visibility, as well as help the NPO develop adequate accounting controls by building relationships with the host business, partners to fund and expand their programs adequately. Having adequate controls and a good relationship with the host business, business partner, and donors encourage positive social impact while enabling the NPO to serve their community more efficiently. Improving accounting controls may enable the NPO to maintain its financial stability by increasing donations and building a strong relationship with stakeholders (Katz, 2018). To accomplish the organization's goals, mission, and vision, the NPO builds a relationship with stakeholders to combine employment training with real-life working experience to help students transition successfully to productive adult life.

By networking with stakeholders, NPO leaders will be able to deliver socially responsible programs. The NPO leaders cultivated a relationship with their host business that resulted in a mutually beneficial relationship ensuring the success of their programs. The strategy of building a relationship aligns with the SMT framework to improve accounting controls to maintain and demonstrate financial stability. NPO leaders using SMT can easily adapt to the changes in the business environment, maintain their internal resources, and deploy resources effectively (Weiwei & Qiushi, 2016). Based on built relationships, an NPO developed its objectives, goals, and sustainable strategies to improve the NPO's success (Quesado, Aibar Guzmán, & Lima Rodrigues, 2018). Furthermore, an NPO relationship with stakeholders will allow the NPO to know their stakeholders, develop a core strategy, adjust their strategies and internal process to develop and build relationships for the success of the NPO.

Theme 3: Implementing systematic methods to access more funding. The success of an NPO's mission and vision depends on its ability to sustain and maintain funding. To access funding, the NPO maintains and sustains its accounting controls to use its resources effectively and implement systematic methods to access more funding. An NPO can demonstrate financial stability by making ongoing improvements in its accounting controls to implement systematic methods to access more funding. Dedicating resources to align essential processes could help leaders create, track, and integrate performance measures into their decision making to access more funding and long-term sustainability.

Donors are willing to donate and support organizations if they trust the
organization and can rely on the data the organization provides (Katz, 2018). Continuous
monitoring and improvement and strong internal controls will increase donors trust in an
NPO. Donors will repeatedly give to NPOs with successful program to continually fund
their programs if the organization has essential processes in place to catch and react to
financial errors quickly. The four NPO leaders stated that funding from donors depended
on the success of the NPO's programs. Branding is an important tool that NPO leaders
need to understand to increase or sustain their donation. Having accounting controls in
place is imperative to sustain donations and programs in order to maintain financial
stability. The NPO leaders noted that the success of their program depends on the funding
of their programs, therefore maintaining adequate accounting controls play a role in the
success of their programs and their financial stability.

The donor commitment strategy aligns with the SMT framework to transform
organizational visions into completed goals through the allocation of resources. The SMT
can integrate, allocate, and evaluate the NPO's accounting systems to incorporate a donor
commitment strategy. Using SMT helps an NPO improve its internal processes and
measure its financial and non-financial metrics to develop its accounting controls (Ali,
2018).

Product and Process Results

The NPO leaders provided continuous training and improvement development
programs to ensure the interns have competitive employment after completing the school-
to-work transition program. The integrated setting that the NPO implemented increased

enrollment and the number of students who completed the program. In 2017, the NPO

leaders saw an increase in employment but a decrease in the number of students meeting

the criteria of the program. Table 2 shows the outcome of NPO's programs. The NPO did

not have 2018-2019 data because 2019 data is not available and will be available in 2020.

Table 1

Performance Measures

Performance measures	2014-2015	2015-2016	2016-2017	2017-2018
Number enrolled	2,370	2,876	3,232	3,733
Number completed	2,205	2,643	3,026	3,511
Percentage completed	92.70%	92.00%	93.60%	94.00%
Number employed	1,697	2,016	2,420	2,327
Percentage employed (all jobs)	N/A	N/A	N/A	N/A
Percentage employed (met client criteria)	75%	75.50%	70.20%	67.10%

Customer Results

The NPO leaders continue to look for ways to improve their student placement

process and ensure the placement of interns in competitive employment after they

complete the transition program. Student placement processes designed and redesigned to

ensure that all sites meet the criteria so that the interns will be able to gain competitive

employment. Improved training and a self-audit process are put in place to ensure that the

program performed well and that the students met the placement criteria. Also, an annual

evaluation of programs is vital to determine ways to improve the program continually.

Workforce Results

The NPO leaders continue to look for ways to improve their student placement process and ensure the placement of interns in competitive employment after they complete the transition program. Student placement processes designed and redesigned to ensure that all sites meet the criteria so that the interns will be able to gain competitive employment. Improved training and a self-audit process are put in place to ensure that the program performed well and that the students met the placement criteria. Also, an annual evaluation of programs is vital to determine ways to improve the program continually.

Leadership and Governance Results

The NPO has set guidelines, expectations, policies, and procedures to motive their leadership to ensure that the students gain competitive employment in integrated work settings. Quarterly, the NPO leaders get feedback and complete evaluations from the students, business staff, and their workforce to review and reevaluate their programs and make changes to ensure the success of the program.

Financial and Market Results

Although the NPO leaders have not had positive financial results, they have been able to sustain their funding from donors, sustain their programs, and pay their workforce. There are many sources of funding NPO leaders can obtain to sustain their programs; however, the NPO leaders have not gotten donors to commit to the funding in the past. The NPO leaders continue to seek new funding sources to ensure continual funding and sustain their programs. The NPO leadership stated that they maintained funding by remaining relevant and create programs that impact their community. Also, by

improving the organizations accounting controls, NPO leaders have been able to place

students in a competitive setting and use their vocational fit assessment to assess students

as well as match students with host business.

Key Themes

  Process strengths. The NPO's process strengths identified are (a) new student

placement, (b) communication with the workforce, and (c) leaders' engagement with

their workforce. These process strengths were important to NPO's accounting control and

financial stability. Donors relied on an organization's operations to determine the leaders'

integrity and stewardship of resources (Burks, 2018). The NPO leaders collaborated with

educational, vocational rehabilitation, and community rehabilitation, community

rehabilitation providers, as well as developmental disability agencies to ensure adequate

placement for new students. At the end of each year, the leaders meet with various

students, gain access to new students through orientation, adjust the transition program,

and provide hands-on skill valuation to determine the student's skills and how to place

them in a competitive environment.

  Placing students in a competitive environment is the mission and vision of the

NPO and part of its strategic process. The NPO leaders ensure the integration of new

students into a work setting to be hired directly by the host business and earn a salary.

Additionally, to ensure the correct placement of new students, the new students go

through an entrance assessment by the NPO leaders. During the student placements,

interview, and follow-up with the students on their functionality and employability skills

to ensure the placement is adequate. Ensuring new student places into an integrated work

setting allows the NPO leaders to share their success rate with private and public donors to sustain and increase donations.

Communicating with the workforce was vital to the success of the NPO's programs and ensures students are stable and remain employed as well as demonstrate the effective use of their resources to their donors. Effective communication with the workforce ensured the same number of interns who began the program also completed the program and gained competitive employment within 11 months of graduation. Communicating with their workforce helps to retain their students, thus increasing students' performance. The NPO leaders ensure effective communication by hosting regular meetings with their workforce to communicate the needs of the NPO leaders as well as host business.

As a community-based organization, ensuring the program runs effectively and increase donations requires the NPO leaders to ensure the success of the program and effective communication with their workforce and donors. The NPO leaders ensures there is a liaison who regularly communicates with the workforce. Monthly conference calls with stakeholders allow collaboration with stakeholders to understand and meet them and students. Also, as part of communicating with their workforce, the NPO leaders have daily meetings with their workforce, train the workforce, and develop standard work procedures and job accommodations. Ensuring the success of the program required consistent communication with the workforce, business partners, donors, and students to address any problems immediately. Donors' perception of an organization's success, particularly its financial competence, is an important element of donations (Katz, 2018).

Having an improved accounting system requires constant communication with the workforce to share the organization's mission, vision, and goals. Business communication refers to leaders' understanding and sharing of information within and outside the organization (Gesell, Glas, & Essig, 2018). The NPO leaders communicate with their workforce, share ideas, and provide their workforce and student an opportunity to ask questions through monthly meetings. The focus on improving accounting controls and demonstrating financial stability requires regular communication with the workforce to ensure the success of their program. Regularly communicating with donors promotes transparency, which is a strong indication of effectiveness and trustworthiness, which increases donations (Katz, 2018). The NPO also assigned a liaison to ensure effective communication of their business process to stakeholders in and out of the organization. The NPO also communicated with its workforce daily to address any immediate concerns and discuss e-mails, and share reports, videos, and documents on its Google share drive with its workforce.

The other process strength was the NPO leader's engagement with their workforce. The NPO leaders engage their workforce at the establishment of the worksites, beginning of their partners with the host business, and placement of students. Work engagement is a confident, effective, and motivated state of contentment characterized by the willingness to insistently put effort into one's work and devotion and comprehensive engagement in one's work (Wei, Li, Zhang, & Liu, 2018). Also, recognizing the efforts of their workforce is another way they engage their workforce.

Engagement with the workforce helped the organization explain its mission and carry out its mission. Successful operations of the organization, the engagement of the organization's workforce, and how well the organization can financially to continue their operations remain a concern for donors (Yan & Sloan, 2016). Collaborating with stakeholders allowed the NPO leaders to remain competitive and be financially stable, as well as to ensure they improve their accounting controls. NPO leaders engage their workforce by providing them with long-term job training, career search, skill training, and innovation adaptations. Once new students are selected and placed in the worksite, they provide their workforce with training and adequate resources for the students to be in a competitive work environment. Additionally, the leaders also provide innovation adaptations to the program changes the business culture, as well as provides financial stability to the program to ensure the success of the business.

Process opportunities. Process opportunities for improvement are (a) lack of a defined performance improvement system, (b) lack of competitive data, and (c) sustainable funding. There are no defined performance improvement system and a formal assessment of their performance improvements. The NPO develops a formal process for their performance improvement system, which will allow a structure that effectively and efficiently performs, improves, and evaluates the organization's processes and project. Furthermore, there is no formal way to obtain and use comparative data. Developing a formal process to collect and use comparative data might allow NPO leaders to determine the success of the transition program and their impact in the community.

Developing a formal process may help improve accounting controls and demonstrate to donors the stability of the organization, improve donations, and be financially stable. The biggest challenges and process opportunity is funding. NPO leaders develop a formal process to sustain private consistently and public funding. Developing and maintaining an adequate accounting system and ensuring accounting controls would provide the NPO leaders with funding to sustain their program with and without different sources of funding. Having an adequate accounting system would give donors the chance to obtain financial and nonfinancial data and ensures the transparency and accountability to demonstrate the organization's sustainability.

Results strengths. The NPO leader's strength of performance outcomes are (a) performance measures, (b) workforce retention, and (c) workforce-focused results. The NPO leaders successfully derived various performance measures that ensure a detailed assessment of the organization's performance measures, such as an improved accounting system. An improved accounting system demonstrates successful performance measures. With an improved accounting system, current, accurate, and complete data are readily available to provide leaders the data to make informed decisions. Also, with an improved accounting system, the NPO's performance measures are at or above the international measure's performance levels. Furthermore, curriculum established strategies are given to their workforce so the workforce can adapt to the curriculum to ensure a uniform performance outcome and performance measurement standards.

Workforce retention is one of the result's strength. An organization demonstrates its financial stability through the establishment and retention of their workforce. Also,

through established policies and procedures, monthly meetings are held, and ideas are

shared to ensure continuity, efficiency, and effectiveness of their workforce to ensure

workforce retention. Besides, the business culture of the NPO are adapted to be more

inclusive and offered, promoted wellness to ensure that their workforce performs at their

best, and stay focused and remain with the organization.

Table 2

Process Opportunities Chart

Partner	Personnel and support	Source of funding
Education	Instructor, teachers, or paraprofessional	The full-time equivalent for each student from state and local funding
Vocational Rehabilitation	Sponsors student interns to support skills training and job development	State/Federal – Student interns eligible for vocational rehabilitation
Community Rehabilitation	Provides skills training and job development	Vocational rehabilitation and Medicaid
Developmental Disability Agency (DD) (Long-Term Service Provider)	Provides long-term employment support for retention and career advancement	Medicaid Waiver, DD Support, Community Mental Health Board, Ticket to Work
Business	Business liaison, onsite classroom/training room, internship sites, hosting of some marketing events such as open houses and fairs	In-kind donations

Results opportunities. The results opportunities for improvements are (a) lack of

available data and (b) governance. The NPO leaders do not have any data on customers'

product and service results. Although the NPO ensures the student's interns achieve

competitive employment, there are no data collected to determine how satisfied their host

partners are with the NPO leader's policies and procedures or their curriculum. To

improve accounting controls and demonstrate financial stability, the NPO leaders need to

have competitive data available to ensure whether they accomplished their goals.

Additionally, the NPO leaders do not have data to determine the current levels of their

customer's satisfaction to enable them to compare the data they would have collected to

their competitors to determine the quality of their data or their program.

      Another opportunity is in the implementation of customer and stakeholder

satisfaction surveys. The implementation of customer and stakeholder satisfaction data

will enable the NPO to quantify the data to determine their customer's and stakeholder's

satisfaction. Also, another opportunity is the establishment of key measurements or

indicators of the NPO's supply chain. If the NPO establishes measurable data, the NPO

can measure the data to determine if the performance of the supply chain contributes to

the enhancement of the organization and are retaining donors. Furthermore, the NPO

does not have ways to measure governance, external and internal fiscal accountability.

NPO leaders develop a process to track their governance accountability so that they will

be able to determine trends and indicators for fiscal accountability. Fiscal accountability

requires improved accounting controls to demonstrate financial responsibility; therefore,

the NPO leaders to engage in ongoing training and professional development programs.

Project Summary

NPO's business leaders continue to be accountable and transparent due to the decrease in charitable contribution, public trust, and confidence (Blouin et al., 2018). Based on the increased scrutiny by the public and nonpublic organization, leaders of NPOs determine what affects a donor's decision making and what measures the organization needs to take to increase donations (Katz, 2018). The focus of the study was to identify the effective strategies that the leaders of one NPO used to improve their accounting controls to maintain and demonstrate financial stability.

Leaders of NPOs can use the single case study findings to identify performance measures used to increase donations to either supplement or replace existing donation sustaining measurements to increase and sustain donations. Baldrige Criteria for Performance Excellence is the basis for examining the leadership, strategy, customers, measurement analysis, and knowledge leadership, workforce, operations, and organizational results. NPO's in using this research will be encouraged to equip their leaders to increase and sustain their donations and remain financially stable.

During the study, the analysis included a variety of accounting control strategies leaders of the NPO used to improve accounting controls to maintain and demonstrate financial stability. The NPO's organizational environment, leadership, strategy, customer, workforce, operations, measurement analysis, and knowledge management examined using the 2017-2018 Baldrige Excellence Framework criteria. The goal of the study was to seek NPO leaders' responses to the question of effective strategies leaders use to improve their accounting system and maintain and demonstrate financial stability.

Participants of the study provided valuable insights on key strategies NPO leaders use to communicate and engage with their workforce, improve on their performance improvement and its outcomes. The findings and recommendations of this study may help NPO leaders improve their performance improvement system and determine ways to sustainable funding. Frequent refining of the organization's internal controls and accounting system may lead to the NPO sustaining and maintaining constant funding and maintain financial stability to withstand financial hardships.

Contributions and Recommendations

Application to Professional Practice

NPO leaders face competitive pressures from business and stakeholders to maintain adequate accounting systems to demonstrate and maintain financial stability (Berzin, Pitt-Catsouphes, & Gaitan-Rossi, 2016). By applying the findings of this study, NPO leaders may address challenges and improve their accounting system, financial stability, and sustainable funding to enhance the mission and vision of the organization. NPO leaders rely mainly on donations to executive their programs to improve their accounting controls and demonstrate financial stability. Collaboration between NPO leaders and their stakeholders to demonstrate financial stability and improve accounting controls are the strategies from this study. Leaders of new and existing NPOs may apply findings of this research to implement effective strategies to improve accounting controls and demonstrate financial stability. NPO leaders might apply the findings of this study toward building, maintaining, and sustaining their accounting controls to secure and demonstrate financial stability.

NPO leaders develop sustainable funding through collaboration with their leaders, staff, and stakeholders. An NPO's ability to accomplish its mission depends on developing successful associations with its internal and external stakeholders (Álvarez González, García-Rodríguez, Rey-García, & Sanzo-Perez, 2017). An NPO with improved accounting controls may use their improved accounting controls to monitor the progress and success of the organization, set well-defined goals, and generate financial support to maintain financial stability. Also, creating a learning environment while aligning their business process across their organization is a way to effectively prioritize programs and how to fund programs and improve accounting controls effectively.

Recommendations for Action

The recommendations from this study can ease community-based NPOs' leaders' decision on how to maintain adequate accounting systems to increase donations. Leaders of NPO focus on their organization's sustainability; however, an NPO could benefit from learning additional skills on how to improve accounting controls and increase donations. The continuation of an organization's operations depends on the organizations' financial performance, leaders' ability to carry out their mission, and their long-term stability (Yan & Sloan, 2016). Funding for NPOs programs can be obtained from a variety of sources, including private and public donations (Shearer & Carpentier, 2015). A need exists for NPO leaders to know their organization's position in the industry, be accountable and transparent, and successful in their operations (Yan & Sloan, 2016). NPO leaders maintain or increase their current donations to ensure the sustainability of existing programs.

I recommend that leaders of NPOs have a defined performance improvement system to enable the organization to evaluate its processes, accounting controls, and financial stability. NPO leaders create a performance improvement system that includes policies and procedures on processes to evaluate each of the organization's strategies to improve their accounting controls. The policies and procedures are a guide in the NPO, achieving their long-term goals through the alignment of their internal and external demands. Furthermore, an NPO leaders who are effective can align the NPO's vision and goals with the NPO strategic plans. The NPO leaders also set up policies and procedures and review the policies regularly, update the policies, and implement any changes. I recommend that NPO leaders develop formal strategic action plans to develop and maintain accounting controls by adapting proactively to environmental changes.

Another recommendation is for NPO leaders to create and implement a process to acquire data about their competitors in their industry as well as data on industry trends and adjust to the ever-changing business environment. I recommend that the NPO leaders determine NPOs with similar business and obtain the comparative data to determine their position in the industry and if their programs are successful. For an organization to remain competitive, leaders to possess the right information at the right time, and the right information plays a crucial role in an organization's ability to remain competitive (Kubina, Varmus, & Kubinova, 2015). NPO leaders have a process to obtain data to enable the organization to perform a comparative analysis and use the information collected to reach a competitive advantage.

While the NPO leaders have braiding funding, they also obtain additional sustainable funding so that the organization could continue or expand the number of programs in the communities. NPO leaders generate a sustainable funding model that could store new data, secure funding, and ensure that the organization meets the needs of the community by changing and improving as the needs of the community (Kitchin, Collins, & Frost, 2015). As a recommendation, NPO leaders continue to work with private and public donors to become financially stable by ensuring that they have adequate accounting controls in place and by making adequate financial data available to their current and potential donors.

Qualitative researchers who might wish to build on the results of this study might consider conducting multiple-case studies with several NPOs providing the same or similar services. Multiple-case studies might result in the production of more comparative data about effective strategies that NPO business leaders use in developing and maintaining adequate accounting and internal control systems to sustain and increase donations. I also recommend that future researchers conduct mixed methods research method so that they can use the research, both quantitative and qualitative data, to gain more comparable data.

Implications for Social Change

The implication for social change includes the potential of NPO leaders to educate themselves about opportunities to increase their donations and continue to provide services to the community. The more NPO leaders understand ways to increase private and public donations and remain financially stable, the more they will have the resources

to improve their accounting controls and demonstrate their financial stability (Blouin et al., 2018). Increasing and sustaining the donations to the NPO could lead to the development of social change programs that would benefit the communities and enrich the lives of those who live in the communities.

The donation sustainability strategies and processes established in this doctoral study may assist NPO leaders in developing, identifying, and selecting strategies leaders of NPOs use to increase donations while improving their accounting system. The findings of this qualitative single case study may result in positive social change by providing the leaders of NPOs with strategies to increase their financial stability while increasing donations and improving their accounting system. Developing and maintaining accounting controls lead organizational leaders to explore their operations, provide more programs in the community they operate, stay in business, and achieve their goals.

Recommendations for Future Research

The study limitation is the knowledge and experience of the four NPO leaders interviewed, and the accuracy of the interview data collected does not reflect the broader views of leaders in community-based NPOs. Future researchers may conduct quantitative studies with larger samples. Because of the organizational structure, organizational mission, organizational governance, and limited scope of the study, future researchers can select various NPOs with similar vision and mission and perform a comparative analysis to determine the effectiveness of the strategies in this study. The last limitation of the study was the accuracy of identifying the NPO leaders and reliance on the participant's

honesty. Future researchers know that the data might not conform and transfer to all

NPOs.

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Appendix: Interview Protocol

1. The participants provided their consent via e-mail through the interview consent form.

2. The interview protocol begins.

3. I will introduce myself to the participant as a DBA student.

4. I will thank the participant for participating in the research study.

5. I will provide the participant member checking information and how to withdraw from the study.

6. I will inform the participant about my audio recorder before I turn the audio recorder on to begin the interview.

7. I will have a notebook and pen to record the participant's response once I turn the audio recorder on.

8. I will refer to the participants as Participant 1, Participant 2, Participant 3, and Participant 4 during the interview.

9. I will begin the interview starting with question 1 through 6.

10. I will thank the participants for their time and participation in the research study.

11. I will provide the participants with my contact information for any concerns or follow up questions.

12. I will turn off the audio-recorder and end the interview protocol.