

# **” ALIGNING PURPOSE WITH PRACTICE: STRATEGIC RESOURCE ALLOCATION FOR ENHANCING SUSTAINABILITY AND SOCIAL IMPACT IN NONPROFIT ORGANIZATIONS”**

*Research Paper*

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## **“Abstract”**

*Nonprofit Organizations (NPOs) fill in the gap that governments and other organizations struggle to deliver in some specific social cause and welfare. NPOs often Operate in challenging environments. The challenges that impact NPOs to produce long-lasting social impact are mostly resource limitations, donor expectations, and accountability requirements. Long-term organizational sustainability depends mainly on strategic resource allocation. This, in turn, guarantees that limited and precious resources are used to support operational efficiency and mission priorities. This study employs a mixed methods study by primarily using qualitative interviews with nonprofit leaders to identify the variables and its attributes. Next, through quantitative analysis by using partial least squares structural equation modelling (PLS-SEM) on the survey data, investigate the link between resource allocation decisions and operational performance sustainability in NPOs. Data show that resource allocation decisions significantly and positively influence operational performance and sustainability. This implies that well-informed and strategically aligned resource allocation improves sustainability outcomes as well as results in a good social impact. Reliability and validity numbers revealed strong measurement properties. The Cronbach's alpha values were surpassing 0.80 for all constructs. The results highlight the fact, that nonprofit organization leaders to connect with purpose-driven strategy with real-world decision-making in order to provide evidence-based suggestions for enhancing operational resilience and social value creation. This study helps to improve both the academic knowledge of strategic nonprofit organizational management and the practical resources accessible to nonprofit leaders.*

*Keywords: Nonprofit organizations, resource allocation, sustainability, social impact, strategic management.*

## **1 Introduction**

Nonprofit organizations (NPOs) play an important role in addressing social, cultural, and environmental challenges. They are vital in tackling these issues (Bryson, 2018). They also operate in challenging and difficult conditions. Financial insecurity, growing obligations, and rising expectations about social impact all point to this. Their goals are mostly mission-focused, but the challenge is matching these with actual operations. They have to ensure program effectiveness as well as financial viability. In this scenario, a major management problem that brews is about deciding how to allocate financial, human, and information resources to reach organizational objectives (Chatto, 2023). The focus and importance of resource allocation is an influential factor that steer the sustainability and social impact of the organization.

Previous research has highlighted and shown the relationship between strategic resource management and sustainability outcomes in NPOs. However, there remains a gap in studies and evidence that integrate quantitative performance metrics with resource allocation decision-making processes.

In this context, sustainability is defined not only by financial stability but also by resilience, adaptability, and the ability to create lasting social effects (Lohmann, 2008). Social impact measurements serve as the primary indicator of success for nonprofit organizations, but it presents challenges in quantification and is significantly affected by external variables (Ebrahim and Rangan, 2014). As a result, making informed decisions regarding resource allocation is imperative in linking the resources available to the long-term operational performance which results in sustainability of the organization.

This study is based on the Resource-Based View (RBV) (Barney, 1991) and Stakeholder Theory (Freeman, 1984). This studies the relationship between resource allocation decisions and operational performance and sustainability. For this, a mixed-methods framework is used. Here, decisions related to resource allocation is analysed to find the effect on the resilience and legitimacy of these organizations.

## **1.1 Research problem**

For nonprofit organizations (NPOs), resource management presents a great challenge. Increasing stakeholder expectations in addition to resource limitations has compounded the challenge. These challenges push the managers to manage between short-term financial needs and long-term mission impact. Sustainability depends on efficient allocation of resources. However, NPOs struggle to combine qualitative elements like stakeholder trust and mission alignment with quantitative measurements such as cost-benefit analysis (Chen, Chiang and Storey, 2012). Donor pressures and mission drift, among other external factors, compound this issue. This sometimes forces wrong and bad choices that results in poor social influence. Although stakeholder participation and strategic alignment as success factors are recognized, (Ebrahim and Rangan, 2014), empirical research is required to find out on how leaders mediate these conflicts to generate long-lasting results.

## **1.2 Research question**

Nonprofit organization (NPOs) face constant resource pressures. They have to balance immediate operational requirements, such as securing funding, with investments in long-term mission capabilities. This "nonprofit starvation cycle" (Benjamin, 2007) drives leaders into reactive decision-making that risks mission drift, program inefficiency, and loss in stakeholder trust. Although prior research shows that strategic alignment improves sustainability (Ebrahim and Rangan, 2014; Joseph and Kumar, 2025), the main question, how leaders negotiate these temporal trade-offs is still unknown. The study's conceptual framework emphasizes stakeholder engagement and mission alignment as counterweights to external pressures. This concept is researched.

"Does the strategic allocation of resources result in operational performance along with long-term positive impact of mission and organizational sustainability?"

## **1.3 Strategic resource allocation in NPOs**

Resource allocation is all about how the organization allots its limited financial, human, physical, and intellectual resources among various projects, departments, and activities (Anthony and Young, 2019). In the for-profit sector, the focus and driving factor is the goal of maximizing shareholder value and profitability. Within NPOs, the process of calculating the allocation is difficult and multifaceted.

NPOs are driven by some set of limitations and factors that influence their resource allocation decisions. The necessity is to achieve their mission goal. Also, it is important to satisfy various and demanding expectations of many stakeholders, including donors, beneficiaries, employees, volunteers, and the larger society (Kaplan, 2001). Moreover, these choices are directed by ethical and legal standards guiding nonprofit activity and the ongoing reality of financial scarcity (Froelich, 1999).

Mission fidelity and financial viability are never compatible in this complex environment. Moore (2000) argues that the primary strategic challenge facing NPOs is ensuring that there is a consistent fit between operational activities. Which means, their stated value proposition should reflect their operations and outcome. Therefore, strategic resource allocation in NPOs is not just an administrative responsibility. It is also a core governance function entailing difficult trade-offs to guarantee that funds go to activities producing the most mission-related impactful outcome.

Though created in a for-profit environment, the Resource-Based View (RBV) (Barney, 1991) can be used to NPOs by assuming their sustainable advantage stems from the distinctive and strategic mix of their resources to generate greater social value. Stakeholder Theory (Freeman, 1984) offers a prism through which to see how successfully NPO leaders must negotiate these contradictory demands, therefore making allocation decisions that justify the organization in the eyes of its key stakeholders. One major criticism and point of discussion, though, is the possibility for "mission drift," by which pressure to receive funding from donors can cause resource allocation decisions to give preference to donor preferences over fundamental goals of the organization (Eikenberry and Kluver, 2004).

## **1.4 Sustainability and social impact**

Sustainability extends beyond the traditional for-profit perspective of long-term financial stability. This is very true in the case of non-profit organizations. Organizational sustainability actually refers to the capacity to generate and utilize resources consistently and manage abilities. It is most important that NPOs continue to engage in activities to produce lasting social value amid changing external conditions (Lohmann, 2008). A nonprofit that achieves sustainability continues to function effectively whatever the case or condition may. Events like leadership transitions (Avolio and Gardner, 2005), economic downturns, or shifts in community demands does not make an organization unstable. This concept involves avoiding significant declines in outreach or service quality.

The most important indicator of success in this context is social impact. Social impact, fundamentally refers to the positive changes that happens for individuals and communities served. Scholars define this as the net beneficial outcomes directly associated with the organization's activities (Ebrahim and Rangan 2014). However, how can such impact be measured? This task is not simple. In comparison to clear monitoring of financial elements, social results frequently lack clarity and may require several years to show up or be affected by external factors that are outside of an individual's control. Establishing clear cause and effect can be particularly challenging.

Financial indicators offer specific numerical data. However, these numbers do not fully represent social results. Often, social results focus on storytelling rather than numerical analysis. Even when results are tracked, distinguishing the effect of the nonprofit from other influencing elements, it requires considerable effort. Many organizations still need proof of their significant influence to secure funding from supporters and maintain relevance.

The difficulty is in creating a system that successfully gather both numerical data and narrative accounts without becoming inundated. Excessive data collection can encroach on programmatic time, whereas insufficient data leaves organizations uncertain about where to direct their efforts. The goal is to strike a balance where data tracking helps and directs in enhancing operations rather than merely piling up paperwork.

In this framework, the crucial interplay among resource allocation, sustainability, and overall effects is highlighted. Strategic decisions regarding the allocation of resources serve as the essential linking mechanism that connects an organization's inputs (resources) to its enduring results (impact) (Carroll and Stater, 2008). The efficient distribution of resources guarantees that projects that can produce results can obtain support, while aligning with the primary goals of the organization. This approach highlights the importance of fostering lasting impact instead of focusing on actions that offer only short-term advantages (Liket and Maas, 2015).

Investment in efficient monitoring systems can incur initial setup costs but it is important. This is highlighted by Kaplan (2001), who contends that without tracking effective strategies, resource deployment becomes a matter of guesswork. Data availability always lets us know which initiatives yield substantial results. This results in guiding the organization to make informed funding decisions in the future.

Being relevant in the long-term is as important as sufficient funding for the non-profit organizations (NPOs). The real achievement is seen when organizations link their funding decisions to the creation of measurable impact. Here they demonstrate that their efforts influence significant social issues. This evidence establishes a compelling case for the donors and supporters to continue to support in their mission. And this ensures that the organization can sustain both its purpose and its longevity.

Essentially, financial resources create opportunities, but demonstrating that the organizations are addressing real issues fosters trust in their efforts. This trust sustains all other aspects of the organizations work.

## **1.5 Theoretical underpinnings**

The two main theories that support this study are based upon:

1. View of Resources Based on Value (RBV) – This implies that the best use of rare, unique, non-substitutable, and valuable resources helps organizations gain a competitive edge and sustainability (Barney, 1991).
2. Shareholder Theory – Arguing that organizational success relies on satisfying the expectations of different stakeholders, which calls for a balance between conflicting interests in decision-making (Freeman, 1984).

These theories together explain why one might want to study how RAD affects NPOs' OPS.

## **1.6 Conceptual framework and hypothesis**

The conceptual framework proposes a direct and positive relationship between resource allocation decisions and operational performance and sustainability. It assumes that when resources are allocated strategically, organizations are more likely to achieve higher operational efficiency and sustain long-term performance.

### **Hypothesis:**

H1: Resource allocation decisions have a positive and significant effect on operational performance and sustainability of NPOs.

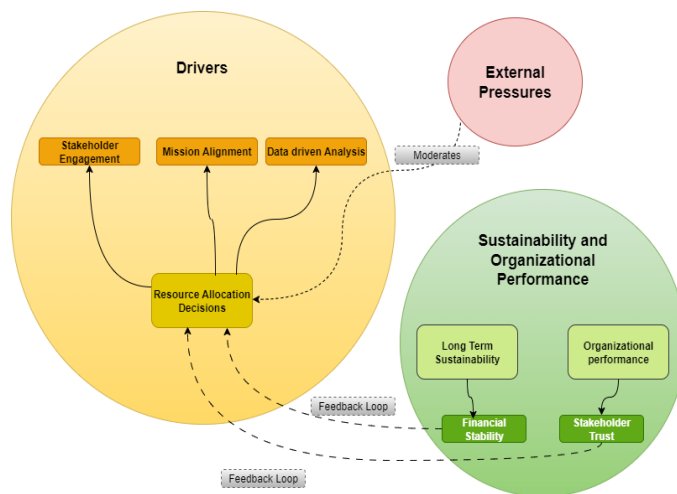


Figure 1 : Conceptual model. (Source: Author's work)

## 2 Methods

### 2.1 Research design

A sequential mixed-methods design was employed, integrating qualitative and quantitative approaches. This design enabled the capture of both depth which was through interviews and generalizability which was through surveys.

### 2.2 Phase one: Qualitative exploration

The qualitative phase consisted of semi-structured interviews with 15 senior nonprofit leaders selected through purposive sampling. Interviews explored decision-making processes, challenges, and criteria used in resource allocation. Data were transcribed and analysed thematically, identifying key variables relevant to sustainability. The qualitative part of the study includes 15 in-depth responses, which is enough to reach thematic saturation, where no new themes appear (Guest, Bunce, and Johnson, 2006).

### 2.3 Phase two: Quantitative validation

Insights from phase one informed the development of a structured questionnaire. The survey instrument measured resource allocation decisions (RAD) and operational performance and sustainability (OPS) constructs on a five-point Likert scale. Content validity was ensured through expert review and pilot testing. The questionnaire was distributed to 380 nonprofit executives across subsectors, yielding 102 valid responses. Stratified random sampling ensured sectoral representation. The quantitative part has 102 usable responses, providing a solid sample for statistical analysis. It looks at the relationship between one independent variable with five attributes and one dependent variable with three attributes. A rule suggests needing 10-15 observations per predictor attribute (Hair, 2010); thus, a sample of 60 - 80 is needed. The sample of 102 is well more than this range. For more complex analysis, a larger sample helps achieve strong statistical power, which means the study can effectively detect real effects while minimizing errors.

### 2.3 Measurement instruments

The research was divided into two distinct phases. The first phase was qualitative and primarily done through semi-structured interviews. These interviews included both pre-set and follow-up questions that

underscored important themes and factors. This allowed to obtain valuable understanding of the opinions and experiences of the participants.

In the quantitative segment, a comprehensive questionnaire was created, guided by the findings from the data analysis in the first phase. This ensured that the survey faithfully represented the viewpoints of participants regarding the research topic. The questionnaire was organized into various sections. A Likert scale was employed to assess the strength of opinions on different attributes, while multiple-choice questions recorded self-reported behaviours.

Prior to the survey's implementation, thorough checks were conducted, and experts provided feedback on the initial draft to enhance clarity. A pilot test was performed with individuals who were not part of the main study. Areas that lacked clarity were modified in accordance with the received feedback. Following data collection, the information was processed using SmartPLS software.

## 2.4 Analysis

**Reliability and convergent validity:** Internal consistency reliability was assessed using Cronbach's alpha ( $\rho_a$ ) and composite reliability ( $\rho_c$ ). All constructs exceeded the recommended threshold of 0.70 (Hair et al., 2021), with  $\rho_a$  values ranging from 0.806 to 0.900 and  $\rho_c$  values from 0.879 to 0.922, indicating strong reliability. Indicator loadings ranged from 0.756 to 0.896 for RAD and 0.786 to 0.878 for OPS. All were statistically significant ( $p < .001$ ) and above the 0.70 threshold, confirming convergent validity.

**Discriminant validity:** The Heterotrait–Monotrait ratio (HTMT) between RAD and OPS was 0.923, with a 95% confidence interval [0.815, 1.017]. While marginally above the stricter threshold of 0.90, this high correlation is theoretically justified given the conceptual linkage between the constructs.

Construct	$\rho_a$	$\rho_c$	Indicator	Loading	p-value
OPS	0.806	0.879	OPS1	0.786	< .001
			OPS2	0.856	< .001
			OPS3	0.878	< .001
RAD	0.900	0.922	RAD1	0.756	< .001
			RAD2	0.860	< .001
			RAD3	0.852	< .001
			RAD4	0.823	< .001
			RAD5	0.896	< .001

Table 1 : Reliability and validity statistics for latent constructs. (Source: Author's work)

### 3 Results

#### 3.1 Structural model evaluation

The structural path from resource allocation decisions (RAD) to operational performance and sustainability (OPS) was positive and significant ( $\beta = 0.787$ ,  $t = 16.984$ ,  $p < .001$ ), indicating that higher levels of RAD are strongly associated with improved OPS performance.

Path	$\beta$	t-value	p-value
RAD $\rightarrow$ OPS	0.787	16.984	< .001

Table 2 : Path coefficient results. (Source: Author's work)

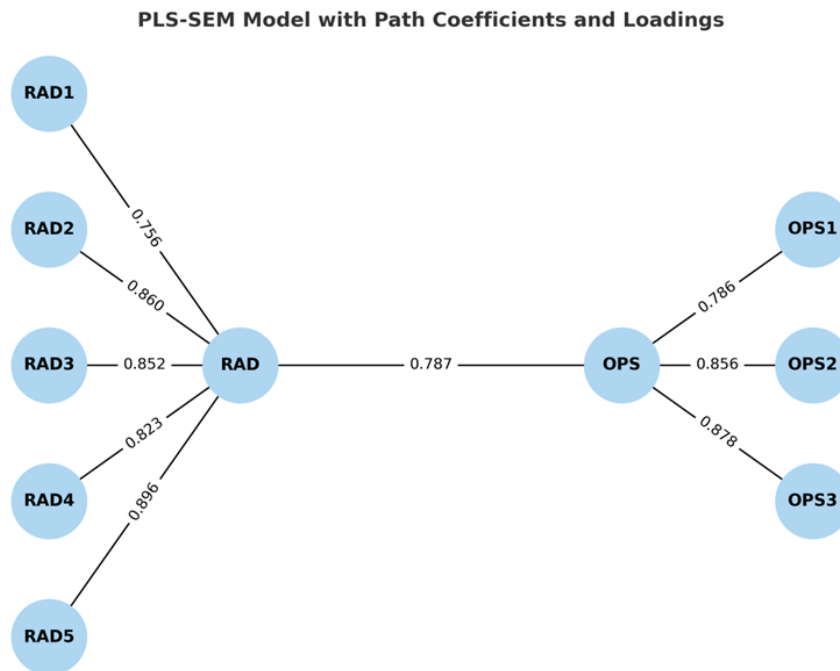


Figure 2 : PLS-SEM Model with standardised path coefficients and loadings. (Source: Author's work)

<b>RAD</b>	<b>Resource allocation decisions</b>	<b>OPS</b>	<b>Operational performance and sustainability</b>
RAD1	Funding management	OPS1	Increase in donations
RAD2	Data driven analysis	OPS2	Increase in public trust

RAD3	Key strategies	OPS3	Program efficacy
RAD4	Stakeholder management		
RAD5	Managing multiple objectives		

Table 3 : Variables and its attributes. (Source: Author's work)

## 3.2 Findings

### a. Strategic time horizon dominates resource allocations

How to allocate the limited resources effectively is an important question that NPOs need to address. This decision is not straightforward since they have to meet the competing objectives, immediate needs and also ensure the long-term sustainability. Among many factors, the strategic time horizon factor is the most important to be considered. The leaders are challenged where they put their resources and focus into. Whether, primarily on short-term demands or long-term vision, organizations should balance immediate responses with a long-term vision.

#### Multiplier effect of strategic investments

- Long-term investments yield compounding returns.
- Strengthening data systems and staff skills improves efficiency and donor confidence over time.

### b. Resource constraints is not equal to impact limitation

While funding management, which includes managing limited resources significantly shapes prioritization, its effect is secondary to strategic alignment. This indicates scarcity can catalyse efficiency and innovation when coupled with long-term vision.

#### Sustainability over survival

- Nonprofits focused solely on immediate service may harm future capacity.
- Strategic investments in infrastructure, partnerships, and innovation are essential for long-term mission success.

#### Resilience against external shocks

- Long-term focus helps nonprofits withstand funding cuts and policy changes.
- Strong foundations and adaptive capacity maintain service quality in crises.

### c. Stakeholder pressures require contextual balancing

Stakeholder Pressures strongly influence prioritization but do not dictate outcomes. Well-managed nonprofits filter stakeholder demands through a long-term lens, avoiding mission drift.

#### Alignment with stakeholder expectations

- Funders and beneficiaries value transparency and sustainability.
- Long-term strategic choices enhance credibility and attract support.

### d. Impact outcomes are holistically interlinked

The reflective structure of Social Impact confirms that:

Program Efficacy (OPS3:  $\beta = 0.876$ ) is the strongest outcome measure

Increase in donations (OPS1) and public trust (OPS2) are mutually reinforcing. This validates that operational effectiveness, donor trust, and sustainability form an interdependent impact ecosystem.

### e. Prioritization mediates ecosystem pressures

The path RAD  $\rightarrow$  OPS ( $\beta = 0.787$ ,  $p < 0.001$ ) explains 78.7% of impact variance, empirically confirming that:

**Input pressures → Strategic prioritization → Impact outcomes** is the critical causal mechanism. Nonprofits institutionalising this sequence achieve systemic impact.

## **4. Discussions**

The results show that non-profit organizations (NPOs) survive and continue to be effective when they invest their resources that are aligned with their mission. Basically, if the spending is in line with what they're trying to achieve, they last longer. Figures demonstrate how resource allocation decisions turn into real staying power over time. That connection is key because it bridges ideas on paper with how things actually work day to day. Survival and effectiveness depend on aligning spending with the organization's goals and values.

To reiterate, the evidence shows that nonprofits become sustainable and impactful when they focus their resources on mission-driven activities. This supports the belief in nonprofit management that aligning budgets with missions is essential for sustainability. This confirms that this alignment greatly impacts the success or decline of organizations. Nonprofit sustainability has traditionally focused on revenue diversification, donor retention, and fundraising growth. However, these factors alone are not enough. Improper allocation of funds can harm long-term viability, whereas, while staying true to the mission can help even resource-limited organizations survive.

### **4.1 Theoretical integration and extension**

Our conclusions mostly agree with and expand on current theoretical models. The positive relationship between mission-aligned resource allocation and sustainability offers strong empirical evidence for the Resource-Based View (RBV), which holds that for nonprofits, the valuable, rare, and inimitable resource is not just financial capital but also strategic discipline of deploying that capital in ways that directly advance the mission. By maximizing social effect per value spent, this strategic discipline builds a long-term resilience for the company by enhancing its reputation (Barney, 1991).

Moreover, Stakeholder Theory (Freeman, 1984) resonates deeply with the discovery that open methods build trust and boost resource inflows. This study measures a key connection in the theoretical chain. The key connection is that evidence-based resource allocation decisions are potent signals to donors, recipients, and partners in addition to being internal management tools. By openly managing these several competing interests, nonprofit leaders not only oversee stakeholders; they also actively develop a coalition of support that offers a solid base for long-lasting activities.

### **4.2 Advancement beyond previous research**

This research plugs a gap in existing studies that's been existing in the field for a while. Scholars like Kaplan (2001), were already pushing for better measurement methods, and Liket and Maas (2016) studied deeper into impact tracking. This study adds some new findings to those. The figures or outcome from data always throw a true picture. Outcome measures give the right meaning and direction only if the data is used to actively guide decisions. Actually, organizations show stronger sustainability when leaders make those tough calls about where to deploy resources instead of just tracking results.

The point here is to know how this approach does more than just streamlining operations. It actually builds up an organization's capacity to maintain its impact long-term through the actual decisions made about where to deploy its resources strategically. Operational efficiency is not the only factor that needs focus but making those allocation decisions create some sort of structural reinforcement. This is an effect that lasts long.

Leaders need to stop treating measurement as an end goal and start viewing and using it as raw material for real-time decision-making because that's where the transformation happens for lasting change, even if it feels counterintuitive at first glance.

### **4.3 Implications for practice**

For nonprofit leaders and managers, the implications are clear and actionable:

Nonprofit managers need to get real about how they handle resources. Think of every unit of resource as a tool that either builds your mission or wastes it. Organizations can't just toss money around because something feels good. Every spending decision needs a direct line back to why the organization exists in the first place. Always look at the objective of establishment.

Transparency matters big time here. Donors aren't cash cows anymore. They seek evidence of impact rather than merely emotional appeals or photos or reports of trips (Reddy and Hamann, 2016). It is essential to establish mechanisms that clearly illustrate how decisions are formulated. Employ data, disclose the statistics, and allow individuals to access the documentation. This approach is NPOs can transform financial supporters into genuine collaborators who are invested in the process. It's imperative to understand how to stop treating budgets like a forced paperwork. Smart and strategic moves are what keep nonprofits alive when grants dry up or disasters hit. It's not about pinching resources; it's about strategically planting seeds for future growth. NPOs need to train their team to see resource decisions as investments and not chores.

Bottom line is surviving long-term means making tough calls daily that match the mission. Build trust through clear choices, use what actually works, and remember every unit value spent today shapes what can be done tomorrow.

## **5 Conclusion**

This study highlights the link between nonprofit success and efficient resource allocation and management. It emphasizes the importance of prioritizing elements that influence objective execution. Resource restrictions require nonprofits to plan carefully. This careful planning ensures long-term survival by distributing scarce assets to important projects. The study examines the roles of strategic planning, resource allocation, and stakeholder participation. The study reveals the importance of excellent resource allocation and strong stakeholder involvement for nonprofit success. NPOs must change and be creative to adapt to the evolving nonprofit landscape. Further research could explore how new technologies impact the ability to solve resource problems and achieve their goals. Knowing the elements affecting nonprofit performance can help leaders, sponsors, and policymakers develop plans to support their missions. This research shows that nonprofits flourish by prioritizing resources purposefully, rather than avoiding them. The study shows that the final impact of the systemic effect depends on how assets are allocated across time and on need-based and not on how much. Leaders who put this behaviour into institutions change challenges into innovations learnt and transformation.

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