

**The Operational Efficiency of Non-governmental Organisations in
China: An Extended Resource-based View**

Sujie Peng

PhD

**The York Management School
University of York**

February 2022

Abstract

Today, non-governmental organisations (NGOs) are among the most important stakeholders in terms of global governance and business operations. The aim of this thesis is to investigate the external and internal influential factors of the operational efficiency of non-governmental organisations (NGOs) in China. By introducing the extended resource-based view (ERBV) into the context of NGO operations, a proposed conceptual model with 14 indicators is tested. In this study, based on the panel data collected on the Chinese Research Data Services Platform (CNRDS) and ERBV, a multiple regression analysis is performed to test the 14 influential factors identified in the dataset. By adopting ERBV, it is concluded that both intra- and inter-organisational resources are interacted and make a significant and positive association with NGOs' operational efficiency. In particular, it is found that the availability of financial resources, political connections and NGO professionalism are all crucial factors to improve NGO operational efficiency in China. In addition, this thesis also made several contributions. First, in terms of the theoretical contribution, it may be the first study introducing the ERBV into the context of NGO, which extended several concepts (e.g. professionalisation, and interactions between internal and external resources) into the NGO context; Second, this study contributes to practitioners, such as managers in NGOs and corporates (e.g. the different roles of volunteers and paid staffs in fundraising); Also, this study makes social contributions, including implications for policymakers in China. By the end of this research, several limitations and research directions are presented for studies in the future.

Acknowledgement

There are a number of people who helped me to complete this thesis, without whom I am sure I would not have made it. First, my family. To my fantastic parents, Jun Peng and Li He. I am very grateful for their continuous love and support throughout my study. Besides, to my supervisors Prof. Bob Doherty and Dr Xiao Lin, whose insight and knowledge into the subject matter steered me through this research. And sincere thanks to Dr Alison Glaister, Prof. Kristian Ove R Myrseth, Dr Luisa Huaccho Huatuco and the PhD community at the University of York, whose supports allowed my studies to go the extra mile. My close friend, Bangdong Zhi, who have supported me and had to put up with my stresses and moans for the past four years of study.

Author's Declaration:

I declare that this thesis is a presentation of original work and I am the sole author. This work has not previously been presented for an award at this, or any other, University. All sources are acknowledged as References.

Table of Contents

Chapter 1 Introduction.....	1
Chapter 2 Literature Review	11
2.1 Introduction	11
2.2 Literature Review Method	12
2.3 Coding Scheme.....	20
2.4 Thematic Findings.....	21
2.4.1 NGOs in China.....	22
2.4.2 NGO Professionalism.....	31
2.4.3 Cross-Sectoral Partnership.....	45
2.4.4 NGO Performance Measurement and Management	74
2.5 Theoretical Framework	77
2.5.1 Evaluation of Theories Used.....	78
2.5.2 Justification of the Use of Extended Resource-based View	89
2.7 Development of Hypotheses and a Conceptual Model.....	98
2.7.1 NGO Professionalism and Resource Mobilisation	98
2.7.3 Funds and NGO Professionalism.....	106
2.7.4 Intra-organisational Resources and NGO Operational Efficiency...	108
2.7.5 Inter-organisational Resources and NGO Operational Efficiency	112
2.8 Summary	114
Chapter 3 Methodology.....	117
3.1 Introduction	117

3.2 Research Philosophy	118
3.3 The Author’s Philosophical Choice	120
3.4 Secondary Data Analysis.....	121
3.5 Regression Models and Variables	123
3.5.1 Definitions of Variables	123
3.5.2 Regression Model.....	127
3.6 Data Collection and Sampling	129
3.7 Data Analysis.....	133
3.8 Validity and Reliability of this Study.....	133
3.9 Ethical Considerations and Ethical Approval.....	136
3.10 Potential Risks and Research Requirements	137
3.11 Summary	138
Chapter 4 Empirical Results and Initial Analysis	140
4.1 Introduction	140
4.2 Empirical Results	140
4.2.1 Intra-organisational and Inter-organisational Resources	144
4.2.2 NGO Professionalism and Funding	148
4.2.3 NGO Professionalism and Political Ties	149
4.2.4 Political Ties and Funding	149
4.2.5 Funding and NGO Professionalism	150
4.2.6 NGO Professionalism and Operational Efficiency	150
4.2.7 Inter-organisational Resource and NGO Operational Efficiency	150
4.2.8 Political Ties and NGO Operational Efficiency.....	151

4.2.9 Fund and NGO Operational Efficiency	151
4.3 Robustness Checks	152
4.4 Summary	154
Chapter 5 Discussion.....	155
5.1 Introduction	155
5.2 Intra-organisational and Inter-organisational Resources.....	156
5.3 NGO Professionalism and Funding	161
5.4 NGO Professionalism and Political Ties.....	171
5.5 Political Ties and Funds	186
5.6 Fund and NGO Professionalism	192
5.7 NGO Professionalism and Operational Efficiency	196
5.8 Inter-organisational Resources and NGO Operational Efficiency	204
5.9 Political Ties and NGO Operational Efficiency	206
5.10 Funds and NGO Operational Efficiency	211
5.11 Summary	216
Chapter 6 Conclusion	219
6.1 Introduction	219
6.2 Answers to the Research Questions	219
6.3 Contributions of this Study	225
6.3.1 Theoretical Contribution.....	225
6.3.2 Practical Implication.....	245
6.4 Limitations and Future Research Agenda	270
6.4.1 Limitations	270

6.4.2 Future Research Agenda.....	275
Appendix 1. Overview of Reviewed Articles Related to SLR	282
Appendix 2. Screenshots of Programming in R.....	307
Appendix 3. List of Variables in the Original Dataset	311
References.....	315

List of Figures

Figure 1. Research Scope.....	15
Figure 2. Review Methodology.....	15
Figure 3. Distribution of Reviewed Articles by Year	16
Figure 4. Distribution of Article Types	20
Figure 5. Proposed Conceptual Model	114
Figure 6. Conceptual Model.....	221

List of Tables

Table 1. Distribution of Reviewed Articles by Journal.....	16
Table 2. Theories Used in Reviewed Articles	78
Table 3. Differences between Quantitative and Qualitative Approaches	120
Table 4. Variables and Definitions.....	124
Table 5. Proposed Sample Size	132
Table 6. Validity and Reliability of the Study	136
Table 7. Descriptive Statistics and Correlations.....	141
Table 8. Multicollinearity Test of Independent Variables	142
Table 9. Normality Test of Variables	144
Table 10. Regression Statistics.....	144
Table 11. Hypothesises Summary.....	152
Table 12. Robustness Tests of Regression Statistics	152

List of Abbreviations

Abbreviations	Meanings
CASS	Chinese Academy of Social Sciences
CCP	Chinese Communist Party
CNRDS	China Research Data Services
CSR	Corporate Social Responsibility
ENGO	Environmental Non-governmental Organisation
ERBV	Extended Resource-based View
FMS	Financial Management Skills
GONGO	Government-organised Non-governmental Organisation
IC	Intellectual Capital
INGO	International Non-governmental Organisation
JCR	Journal Citation Report
M&A	Mergers and Acquisitions
MSI	Multi-stakeholder Initiative
NGO	Non-governmental Organisation
NPO	Non-profit Organisation
PM	Project Management
PMM	Performance Management and Measurement
PPP	Public Private Partnership
RBV	Resource-based View
RDT	Resource Dependence Theory
SLR	Systematic Literature Review
US	United States
VIF	Variance Inflation Factor
WWF	World Wildlife Fund
YCMA	Young Men's Christian Association

Chapter 1 Introduction

Non-governmental organisations (NGOs) are self-governing, private, not-for-profit organisations that aim to improve social and natural systems (Vakil, 1997). Compared with for-profit organisations, NGOs have more localised knowledge of society, which makes NGOs more efficient at the micro-level (Frantz, 1987). Today, NGOs are among the most important stakeholders in terms of global governance and business operations. On one hand, NGOs promote economic, social and political development by providing disaster relief, delivering social services and enhancing political policies, among other efforts (Clark, 1995). On the other hand, NGOs have also been characterised as transnational social movement organisations that tend to act on international issues such as human rights, environmental protection and international security (Khagram et al., 2002). Thus, NGOs can be seen as public service providers as well as monitors or enforcers that shape national interests and challenge traditional understandings of state power (Keck and Sikkink, 2014). In short, NGOs can improve the quality of public services, while the authority of the state is also facing challenges from them as they can be considered as potential organised opponents. However, from the perspective of business studies, it is worthwhile to ask how these organisations can achieve their goals, what the influential factors (e.g. national culture and regulations) are, and how they can be measured.

In response to these questions, scholars have argued in business literature (especially in the realm of accounting and operations management) that NGOs are relevant to the field of business studies due to their value-creating function. NGOs,

especially in developing countries, can provide public benefits that governments cannot effectively deliver (Teegen, 2003). Existing studies have differentiated the terms ‘effectiveness’ and ‘efficiency’: effectiveness refers to ‘the achievement of social goals and its social impact, and efficiency is a dimension that translates cost-efficiency of service production and refers to operations, resources and delivery of outcomes and benefits to the public’ (Moura et al., 2019, p. 1388). Likewise, the research regarding NGO effectiveness includes project impact (Eisinger, 2002), financial efficiency (e.g. charity watchdogs), managerial effectiveness (Lewis, 2004), board effectiveness (Herman and Renz, 1999), and effective use of partnerships and networks (Bacon, 2005). However, it is challenging to develop tools to measure the effectiveness of such organisations, as each has different goals and missions. In a specific vein, performance measurement for NGOs can be a multidimensional model, and it is difficult to establish ‘systems of evaluation that are simpler and more accessible, not more complex’ (Ebrahim 2005, p. 70) and that often require aggregation assumptions (Kaplan and Elliott 1997) and present measurement challenges (Steers, 1975).

In many cases, the measurement of NGO performance was borrowed from the measurement of for-profit organisation performance. In particular, a number of studies suggested that NGO performance could be measured using financial indicators. According to Brown (2005), NGO performance can be measured using three indicators: financial performance (e.g. total revenues/total expenses; total revenues total expense), public support (e.g. total contributions/total revenues) and fundraising efficiency (e.g. total revenues/fundraising expense). Similarly, to measure the NGO operational

efficiency, Callen et al. (2003) apply the expense ratio (i.e. the ratio of administrative expense to total expenses, the ratio of fundraising expenses to total expenses and the ratio of programme expenses and total expenses). For their part, Tuckman and Chang (1991) and Chang and Tuckman (1994) identified four indicators that can be used to measure financial performance in the nonprofit sector: ratio of equity to revenue, revenue concentration, ratio of administrative costs to total expenses, and ratio of revenue to expenses. Other studies, such as Cordery and Sinclair (2013), Taylor and Taylor (2014) and Arena et al. (2015), revealed that financial sustainability (e.g. management of donations, subsidies, volunteers and public funders) is a critical dimension to measure NGO performance. Yet, 'efficiency' refers to the cost-efficiency of service production (Ebinger et al., 2011) and the operations, resources and outcomes of public services (Lane and Casile, 2011). Measurement using financial indicators alone may be highly insufficient, for many dimensions of operational efficiency, such as human resources and social impacts, are not taken into account. Furthermore, the analysis from an empirical point of view and a commonly accepted set of indicators are lacking (Sanzo-Perez et al., 2017).

Indeed, the question of how to measure performance in the so-called 'third sector' (i.e. the voluntary sector) has long remained unanswered due to the criteria that are rarely discussed in the existing literature (Moura et al., 2019). In this regard, research into improving measurements of effectiveness or efficiency in the nonprofit sector should further studied (Moxham, 2014). As explained by Melnyk et al. (2014, p. 175), 'the performance measurement system encompasses the process (or processes) for

setting goals (developing the metric set) and collecting, analysing, and interpreting performance data'. Meanwhile, measuring the effectiveness of operations may pose a particular challenge to those organisations when considering the variety of stakeholders' interests and requirements, especially to public sector activities (Karwan and Markland, 2006). Thus, in recent years, an increasing number of studies have shifted their focus towards the operations of NGOs in emerging markets. In China, for instance, NGOs have made significant contributions to national development since the implementation of the 'Reform and Opening-up Policy' in the late 1970s (Han, 2011). Although a considerable number of NGOs (especially international NGOs) were unable to register in China, unregistered NGOs were nevertheless allowed to operate. One of the reasons is that Chinese government holds a conflict view on NGOs as they can be the potential opponent or organised forces against the party-state (Gaudreau and Cao, 2015). In such a special context, NGOs' operations are subject to a paradox, which requires these organisations to improve their capacities to operate. To achieve such improvement, the capacity to mobilise financial resources became one of NGOs' top priorities (Wei, 2009). In this study, by excluding NGO legitimate issues (e.g. social recognition and acceptance), we select domestic NGOs in China as cases to identify the influential factors driving their efficiency.

In prior studies, e.g. Hyatt and Johnson (2016) and Rodríguez et al. (2016), NGOs have been considered as external supply chain stakeholders to address sustainability issues. Thus, it was acknowledged that NGOs are better than for-profit organisations at addressing many sustainable issues (Rodríguez et al., 2016). Collectively, these works

revealed that NGOs have their own internal and external resources (e.g. the ability to access and collaborate with public and private sectors to carry out sustainable projects) to make a difference.

From the view of the organisation studies, performance can be reflected by effectiveness and efficiency. Effectiveness refers to how organisations can successfully meet their goals (Adam and Ebert, 1992) According to Barnard (1968), effectiveness focuses mainly on the fulfilment of the organisational goal, while efficiency is about the satisfaction and cooperation of organisational participants. It was the comparison of outputs and/or outcomes of NGOs' activities related to the mission of the organisation (Hyndman and McConville, 2018). Overall, the measurement of organisational effectiveness can be measured by following approaches: goal attainment model (i.e. the degree to which the NGOs accomplishes its goals), internal process approach (i.e. the measurement of NGOs' internal management effectiveness), system resource model (i.e. NGOs' capacities to acquire scarce and valued resources), multiple constituency perspective (i.e. organizations have various constituencies or stakeholders, and that each constituency is likely to evaluate an organization's effectiveness by using criteria important to that constituency), social constructionist perspective (i.e. lead to different constituencies using the same criteria and evaluating information about an organization in the same way) and multidimensional approach (i.e. multiple criteria should be applied to measure NGOs' effectiveness). However, in the nonprofit sector, such a type of measurement is problematic. For example, the output of individuals is

difficult to measure, it becomes subjective judgements made by the supervisors (Wambugu, 2014).

In addition to effectiveness, another line of studies adopted efficiency to measure the performance of nonprofits. Etzioni (1964) and Thompson (1967) asserted that efficiency is the number of resources used to produce a unit of output. Efficiency can be best described as a ratio between an output and an input (Greiling, 2006). Kanghwa (2010) classified efficiency as operational efficiency (i.e. higher productivity or lower costs based on the right use of resources), market efficiency (i.e. maximisation of customers' surplus at a similar level of price and output) and financial efficiency (i.e. how well organisations utilises the earnings or profits as well as the efficiency of investment).

Like other nonprofits, charities seek to convert financial resources and other resources into direct benefits, which means that increased costs are the result of less efficient management (Connolly et al., 2013). In terms of overall efficiency, charities that spend more on charitable activities and less on other activities are considered more efficient, which are more attractive to potential donors (van der Heijden, 2013a). In this sense, the efficiency ratios, such as technical efficiency (i.e. the ratio of total operating expenses to total expenses) and allocative efficiency (i.e. the ratio of total programme expenses to total donated revenue), can be applied for performance measurement in the nonprofit sector (Aryee, 2015). However, using a conversion ratio as the measurement is problematic. For example. Sargeant et al. (2009) argued that such a type of measurement cannot be used for charities with different cost structures and organisation

characteristics. In addition, reporting ratios may encourage charities to engage in behaviour, which, allows them to show more favourable ratios (Connolly et al., 2013). Therefore, taking these shortcomings into account, another type of measurement was introduced. Chowdhury et al. (2014) used the logarithm of average revenue per employee (i.e. productivity) as a measure of firm performance. Similarly, McConaughy and Phillips (1999) applied sales per employee to measure the overall efficiency of a firm. In line with these works, this study applied the average amount of funds per staff to measure the efficiency of NGOs.

Once again, this thesis seeks to discuss how external and internal factors influence NGO efficiency. In this sense, in non-profit and organisational studies, echoing the irrelevance of some theoretical frameworks (e.g. legitimacy theory, social movement and social capital theory) due to ignorance of organisational resources, this study concerns only resource-based perspectives. In addition, the reviewed article also revealed the importance of stakeholder theory (e.g. donations from the donors can only be used for specific purposes) and resource dependency theory (e.g. how board members in NGOs provide essential networks to obtain critical resources) (Elmagrhi et al., 2018). Yet, these perspectives tend to focus on influential factors external to the organisation, while internal factors were ignored. Therefore, there is a need to identify a theoretical framework that concerns the influential factors internal and external to NGOs.

In contrast to the resource-based view (RBV), extended RBV (ERBV) considers resources not only within organisational boundaries but also outside them (Mathews,

2003). Thus, firms' operating capacities also rely on inter-firm exchange in a wider range of networks (Squire et al., 2009). In prior works, this perspective was adopted to analyse business operations. Grounded in ERBV, Yang et al. (2019) analysed supply chain learning and proposed an integrated conceptual framework that identified drivers and sources of supply chain learning at the intra- and inter-organisational levels. Based on ERBV, Xu et al. (2014) built a model linking intra- and inter-organisational capabilities with competitive advantages. Similarly, Lai et al. (2012) adopted this perspective and discussed how internal integration and environmental conditions (e.g. demand uncertainty) moderate the impacts on supply chain integrations. To our knowledge, ERBV is used to address the impacts on firms' performance made by internal and external resources, the discussions over the nonprofit sector have yet to be addressed. As discussed earlier, research on NGOs is relevant to business studies due to its function of value creation. In this regard, based on the ERBV framework, it remains unclear to what degree NGOs' intra- and inter-organisational resources can influence operational performance or efficiency. In addition, existing literature focuses on for-profit organisations, tending to overlook discussions of NGOs. Also, among the reviewed articles, only a few (e.g. Lillywhite, 2007; Shen and Yu, 2017) mentioned NGOs in China. Therefore, by closing these gaps, this study may also provide empirical evidence based on an ERBV perspective in the not-for-profit sector (Latif and Williams, 2017). Furthermore, in the Chinese context, the framework also provides a tool to analyse how influential factors affect organisational performance in NGOs.

In this study, considering the aforementioned questions, it was aimed to explore whether NGOs' intra-organisational resources (i.e. NGO professionalism) and inter-organisational resources (i.e. funds and political ties) are positively affecting capacities of NGO operation. In line with these aims, this study seeks to answer the following research questions:

RQ1: What are the internal and external influential factors affecting domestic NGOs' operational efficiency in China?

RQ2: How do intra- (e.g. NGO human resources) and inter-organisational (e.g. political connections) resources interact to affect operational efficiency?

Overall, the dissertation is structured as follows: Chapter 2 presents a review of relevant literature, beginning with the literature review process, which includes the justification of the literature review methods (e.g. the justification of keywords, inclusive and exclusive criteria). Next, the coding process of the reviewed literature is presented, which is followed by the themes identified from the literature review (i.e. NGO in China, NGO professionalism, cross-sectoral partnership and NGO certification). In addition, the analysis of the theoretical frameworks used in the reviewed literature and the justification of the theoretical framework adopted in this study are demonstrated. Based on the thematic analysis, the last two sections of the second chapter present the gap identified in the reviewed articles, research question, hypothesis and conceptual framework.

Chapter 3 illustrates the methodology adopted in the thesis. The first section discusses the research philosophy and the authors' choice of research philosophy,

which is linked with the research method used in this study (i.e. secondary data analysis). Following the introduction of the research method, the regression models used in this study are presented. This section also defines the variables and justifies the measurements chosen (e.g. the measurement of NGO professionalism). Additionally, the strategies of data collection and the selection of samples are illustrated. Next, the discussion of data analysis is presented, which also contains the justification of reliability, validity and data management. At the end of the third chapter, the ethical considerations and potential risks (e.g. the fitness between research question and dataset) are also discussed.

Chapter 4 presents the empirical results for each hypothesis, including descriptive statistics, correlation matrix, regression statistics and robustness checks. These results will serve as the basis for the regression statistics, which are interpreted in Chapter 5. Chapter 5 will also develop insights resulting from the comparison of this study's results with the findings of existing literature.

Finally, Chapter 6 presents the conclusions of this study. Its first section presents answers to the research questions, based on the findings identified in Chapter 5. Next, the potential impacts of this study's contributions are developed to justify its value. Finally, at the end of this chapter, the limitations of this study are discussed, as well as potential directions for future research.

Chapter 2 Literature Review

2.1 Introduction

By conducting a systematic literature review (SLR) of existing relevant research, this chapter aims to provide background knowledge and a general overview of the theoretical framework adopted in this study. SLR is defined as a set of scientific strategies that limits bias by the systematic assembly, critical assessment and synthesis of all relevant studies on a specific topic (Cook et al., 1995). In our context, the first step of this study is to narrow the scope of our study, thereby reducing bias, in order to identify the specific focus of our investigation. In our context, the purpose of conducting this research is to understand the existing literature to identify the knowledge gap, propose research questions, and carry out further studies. Thus, the SLR method enables us to identify our research direction. Nevertheless, the transparency of the SLR process allows the researcher as well as other scholars to further modify or reference our model, which improves the rigour of the study.

Following the justification of the literature review process, the second part of this chapter addresses the coding of the reviewed literature, which is an important aspect of the literature review that allows the researcher to identify the key themes of past studies. In the context of this study, in which the literature was not collected by following a set of themes, the reviewed articles are therefore coded using an inductive coding approach. ‘Inductive coding’ refers to the coding process based on data, in contrast to ‘deductive coding’, which is based on theory (Glasser and Strauss, 1967; Strauss and Corbin, 1990).

Following the coding of the reviewed literature, the next section of this chapter

presents the analysis of the themes identified during the literature review. The related themes surrounding NGOs in China, NGO professionalism, cross-sectoral partnership and NGO certification are discussed in greater depth.

In addition to these, in terms of the theoretical framework, past studies have adopted stakeholder theory (e.g. Colaner et al., 2018) and social capital theory (e.g. Rodríguez et al., 2016) to investigate how NGOs improve competitive advantages using inter-organisational resources. Similarly, other theoretical frameworks, such as cognitive theory (Darmall et al., 2018) and the theory of collaboration (Staden, 2018), have also been used. This section seeks to review the theoretical frameworks adopted in previous studies to identify the research gap, which is linked to the justification of the theoretical framework used in this study. This section not only presents the existing knowledge but also provides critical understandings that are linked to the research questions and the development of the conceptual framework in this study.

By the end of this chapter, based on the themes identified in the reviewed literature and the evaluation of the theoretical frameworks used in past studies, the gap will be identified and the research question developed. Furthermore, by linking to the themes in the literature review and the theoretical framework, several hypotheses and a conceptual framework will also be developed in the final section of this chapter.

2.2 Literature Review Method

Generally, there is little overlap between the literature on NGOs, professionalism, and sustainability. Following the SLR method, to identify the research scope (Figure 1), keywords related to NGO and NGO professionalism has been applied. To identify the

scope, the relevant literature was searched on Scopus.

Second, 'advanced search' was applied on the Scopus database, one of the largest and most user-friendly databases, which allows the researcher to search up-to-date literature across various disciplines. By referencing two literature reviews of sustainable supply chain management and NGOs, respectively, which include Peng et al. (2021) (a papers on sustainable supply chain management), and Brass et al. (2018) (a paper on civil society and NGOs), two groups of keywords have been adopted. The first domain is NGO-related keywords derived by referencing Brass et al. (2018): 'Nongovernmental Organization' OR 'NGO' OR 'Government-operated NGO' OR 'GONGO' OR 'Social Responsible NGO' OR 'Social Movement NGO' OR 'Social Movement NGO' OR 'Quasi-autonomous NGO' OR 'QUANGO' OR 'Social Purpose NGO' OR 'International NGO' OR 'INGO' OR 'Foreign NGO' OR 'Transnational NGO' OR 'Activist NGO' OR 'Advocacy NGO' OR 'Operational NGO' OR 'Grass-root NGO' OR 'G-R NGO' OR 'Northern NGOs' OR 'Southern NGOs' OR 'Non-profit Organization' OR 'NPO' OR 'Voluntary Development Organization' OR 'VDO' OR 'Voluntary Organization' OR 'VO' OR 'Hidden Stakeholder' OR 'Third-party Auditor' OR 'Action Group' OR 'AG' OR 'Third Sector' OR 'International Activism' OR 'Transnational Activism' OR 'International Advocacy' OR 'Transnational Advocacy' OR 'International Advocacy Networks' OR 'Transnational Advocacy Networks' OR 'Socially Responsible Stakeholder' OR 'Activist Stakeholder' OR 'Community Voluntary Organization' OR 'CVO' OR 'Civil Society Organization' OR 'CSO' OR 'Charity'. Last, the SLR was conducted by searching 'accountability' OR

'transparency' OR 'strategic planning' OR 'project evaluation' OR 'performance' OR 'outcomes' OR 'efficiency' OR 'market analysis' OR 'core competence' OR 'profit and revenue generation' OR 'high-volume service delivery' OR 'results-oriented' OR 'doing well versus doing good' OR 'short-term versus long-term outlook' OR 'specialist versus generalist focus on aid provision' OR 'capacity' OR 'entrepreneurial' OR 'planning' OR 'resource development' OR 'effectiveness' as keywords to search literature regarding NGO efficiency.

Next, these were entered keywords into the database to search the literature in the following combinations: NGO- and sustainability-related keywords, NGO- and supply chain-related keywords, and all three groups of keywords. During this process, English was selected as the language to search peer-reviewed journals. Articles pertaining to 'Business, Management and Accounting', 'Economics, Econometrics and Finance' or 'Multidisciplinary' were selected. Finally, the initial search result showed 3,479 related articles on the database.

Then, articles have been evaluated by scanning the title and abstract, adopting the inclusive and exclusive criteria (e.g. when searching NGO- and sustainability-related keywords, articles regarding NGO sustainability were excluded) in Figure 2, which identified 350 potential articles. To identify articles for final review, full-text articles were accessed and assessed using the following inclusive and exclusive criteria. First, considering the purpose of this study, the articles focusing on sustainable governance and cross-sector partnership of NGOs were included. However, articles that do not focus on NGO sustainability (sustainable development of NGOs themselves and

partnership) and irrelevant NGO management practice (e.g. the implementation of faith-based projects) were excluded in this work. Simply put, as illustrated in Figure 1, the SLR mainly concerns the works in areas 3, while others are excluded due to bias or non-specific focus. Finally, full-text has been read and analysed and identified 82 papers.

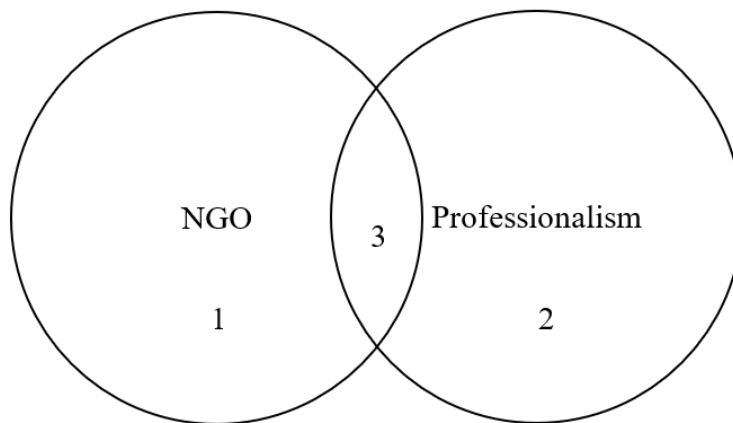


Figure 1. Research Scope

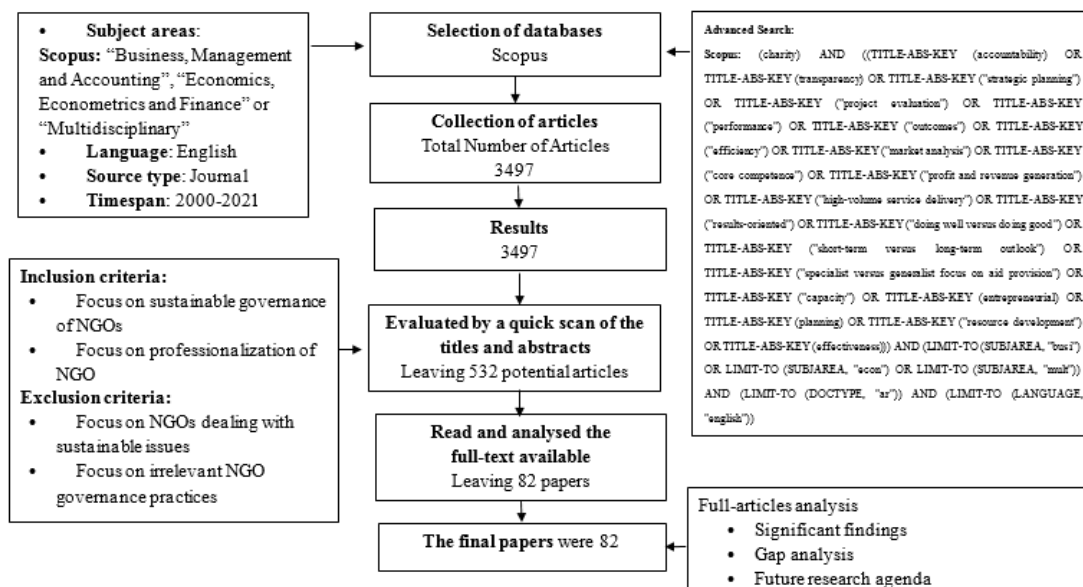


Figure 2. Review Methodology

82 papers were identified, which were published from 2002 to January 2021. The

last search was carried out in January 2021. The distribution of the papers by publication year is illustrated in Figure 3.

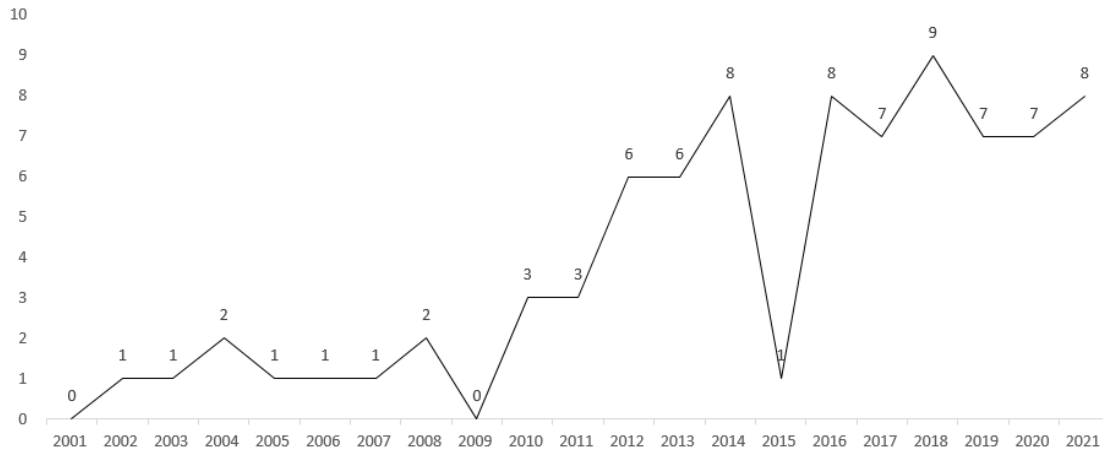


Figure 3. Distribution of Reviewed Articles by Year

Table 1 shows the distribution of our reviewed articles by journals that have published more than two articles in the collected sample. We can see that there are eleven articles found in the *Voluntas: International Journal of Voluntary and Nonprofit Organisations*, which tops the list; followed by *Nonprofit Management and Leadership* with four articles; *Financial Accountability & Management* with three articles, and *Business & Society*, *Industrial Marketing Management*, *International Journal of Productivity and Performance Management*, *International Journal of Economics and Financial Issues*, *Public Management Review*, *Sustainability*, and *World Development* with two articles each. Additionally, there are 47 other journals on our topic appears, reflecting that the topic transcends boundaries and encompasses diverse streams of research.

Table 1. Distribution of Reviewed Articles by Journal

Journal	Number of Papers	JCR Rankings
Voluntas: International Journal of Voluntary and Nonprofit Organisations	12	Q3
Nonprofit Management and Leadership	4	Q3
Financial Accountability & Management	3	N/A
Business & Society	2	Q1
Evaluation and Program Planning	2	Q2
Industrial Marketing Management	2	Q1
International Journal of Economics and Financial Issues	2	N/A
International Journal of Productivity and Performance Management	2	N/A
Public Management Review	2	Q1
Sustainability	2	Q2
World Development	2	Q1
Accounting, Organisation & Society	1	Q1
Australian Accounting Review	1	Q3
Behavioral Research in Accounting	1	N/A
Business & Society Review	1	N/A
Business Ethics Quarterly	1	Q1
Business Strategy and the Environment	1	Q1
California Management Review	1	Q2
China Information	1	Q2
China: An International Journal	1	N/A
CIRIEC Journal of Public, Social and Cooperative Economy	1	N/A
Corporate Governance-The International Journal of Business in Society	1	Q2
Corporate Governance: An International Review	1	Q3
Corporate Social Responsibility and Environmental Management	1	Q1
Critical Perspectives on Accounting	1	Q2
Elementa: Science of the Anthropocene	1	Q1
Environment, Development and Sustainability	1	Q3
European Sport Management Quarterly	1	Q2

Human Service Organization Management Leadership & Governance	1	N/A
International Business Review	1	Q2
International Economic Review	1	Q3
International Journal of Advertising	1	Q1
International Journal of Learning and Intellectual Capital	1	N/A
International Journal of Management Reviews	1	Q1
International Journal of Public Administration	1	N/A
International Review of Public Administration	1	N/A
ISRA International Journal of Islamic Finance	1	N/A
Journal of Business Ethics	1	Q2
Journal of Industrial Relations	1	Q3
Journal of International Business Studies	1	Q1
Journal of Supply Chain Management	1	Q1
Journal of the European Economic Association	1	Q1
Kyklos	1	N/A
Land	1	Q2
Leadership	1	Q4
Leadership & Organization Development Journal	1	Q3
Marine Policy	1	Q1
Mitigation and Adaptation Strategies for Global Change	1	Q2
Organization & Environment	1	Q2
Public Administration Review	1	Q1
Public Performance and Management Review	1	Q3
Public Works Management & Policy	1	N/A
Scandinavian Journal of Management	1	Q3
Strategic Management Journal	1	Q1
The International Journal of Human Resource Management	1	Q2
The TQM Journal	1	N/A
Turkish Studies	1	Q1

The Web of Science (WoS) is a multidisciplinary database that provides access to more than 12,000 scientific journals. Table 1 lists the assessed quality of journals

according to the Web of Science Journal Citation Report (JCR), which allows researchers to evaluate the most important science and social science journals (Atallah et al., 2020). Here, journals were classified into one of four levels, from Q1 to Q4. This study reviewed articles published in 43 journals, of which 24 are assessed as high-quality journals (i.e. Q1 and Q2).

As presented in Figure 4, our reviewed articles contained 7 conceptual papers, 8 review articles, 24 qualitative case studies, 18 articles using survey method, 21 that developed their works based on secondary data analysis, 2 modelling papers, 3 articles that used interviews as the research approach and 1 experimental case study paper. Here, the total number is 84, rather than 82. This is because 2 articles carried out their studies by adopting mixed methods (two papers adopted interview and survey, while the other one developed its work based on secondary data analysis and survey). Given their predominance, it can be clearly seen in Figure 4 that case study and survey methods are suitable in this field of study, while the opportunity for theory-testing studies is increasing.

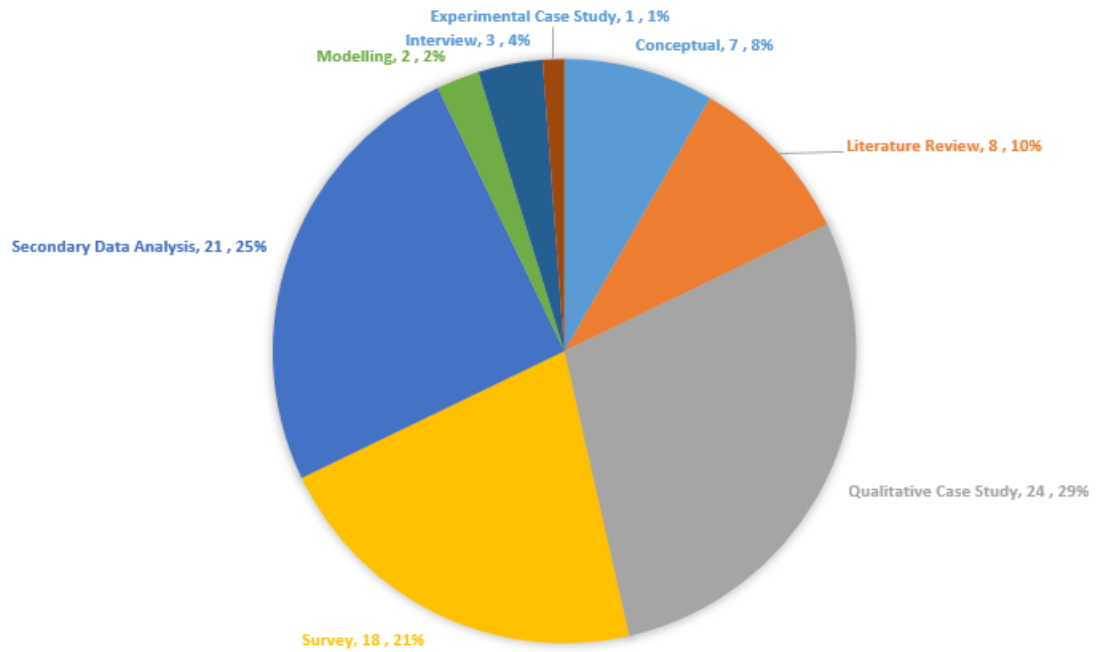


Figure 4. Distribution of Article Types

2.3 Coding Scheme

In our study, at the early stage, our initial ‘data’ consists of the articles collected from the database. The authors therefore follow the inductive coding approach proposed by Thomas (2003) to identify themes. ‘Inductive coding’ refers to the coding process based on data, whereas ‘deductive coding’ is based on theory (Glasser and Strauss, 1967; Strauss and Corbin, 1990). In some studies, an inductive coding approach may be used to identify patterns in the data and establish themes (Schadewitz and Jachna, 2007). The outcome of such an approach is to transfer categories into a model or framework that summarises key themes or processes (Thomas, 2003). More specifically, the approach includes close reading of texts (i.e. read and select full texts downloaded from databases), creation of categories (i.e. after reading the full texts, the authors identified business–NGO partnership and other themes), overlapping coding and uncoded text (i.e. the authors found multi-stakeholder initiative, performance

measurement and management, and some other themes not relevant in our context), and coding revision and refinement of category system (i.e. when the themes were identified, discussions with other co-authors were carried out to ensure the themes were appropriate). Moreover, most qualitative studies use multi-coder agreement to ensure reliability (Carey et al., 1996) and validity (Mitchell, 1970). Thus, in this study, three researchers (i.e. independent coders) participated in the coding process. The themes identified in reviewed articles were subject to the final agreement of all independent coders by accepting the same set of codes and showing the same articles when using the same codes. Finally, through the creation of categories, overlapping coding and revision, the following themes have emerged: NGO professionalism, cross-sectoral partnership, and NGO performance measurement.

2.4 Thematic Findings

The concept of an NGO is difficult to define because NGOs' show a great deal of diversity, which 'derives from differences in size, duration, range, and scope of activities, ideologies, cultural background, organizational culture, and legal status' (Finger and Princen, 2013, p. 6). In many of the reviewed articles, NGOs are conceptualised by using 'non' terms. Willets (1996, p. 5) asserted that NGOs are 'any non-violent, non-profit, organized group of people who are not seeking governmental office'. Similarly, Teegen et al. (2004, p. 466) conceptualise NGOs as "private, not-for-profit organisations that aim to serve particular societal interests by focusing advocacy and/or operational efforts on social, political and economic goals, including equity, education, health, environmental protection and human rights'. Other studies

define 'NGO' using the conceptualisation by the United Nations (2003), according to which NGOs are any non-profit, voluntary citizens' group at a local, national or international level. Driven by people with a common interest, NGOs monitor a variety of services and humanitarian functions, bringing citizens' concerns to governments as well as monitoring policies and political participation at the community level.

In this section, following the aforementioned coding scheme, the authors performed the analysis of the 82 papers. Initially, in these articles, NGO professionalism (i.e. intra-organisational resources), cross-sectoral partnership, and performance measurement and management emerged as the themes to be discussed. In the following sections, the discussions over these themes as well as the sub-themes of each are presented.

2.4.1 NGOs in China

Although governmental agencies in Western countries play different roles from the Chinese Communist Party (CCP), most scholars consider the roles of CCP as a party-state as their functions are fused (Smith and Zhao, 2016). The party-state system is characterised by unclear boundaries between the government and the party system. According to the ideology of the CCP, the party is the representative of the people, which means that it is not essential to separate the state and society (Gleiss and Sæther, 2017). However, nowadays, the Chinese party-state system is far less monolithic than before with greater decentralisation and various degrees of political decision-making at different geographic levels (Zhong, 2003; Yu, 2010; Saich, 2010). That is to say, various reforms have decentralised power and decision-making at the local level (Sun, 2004) without weakening the CCP's centralised authoritarian control (Landry, 2008).

In China, unlike in developed countries, relationships and political connections play a critical role in shaping companies' goals and day-to-day business operations (Gu et al., 2008). Liu et al. (2016) showed that managerial professional connections provide greater access to trade credit, especially in non-state-owned enterprises with limited access to formal finance resources. In such a special context, many studies have addressed the relationship between NGOs and the Chinese party-state system due to the complicated NGO-state relationship. Below, a brief discussion on the development of the nonprofit sector in China is presented.

2.4.1.1 The Development of the Nonprofit Sector in China

A considerable number of existing studies have discussed the development of China's nonprofit sector. Before the civil war, the number of social organisations (e.g. academic and religious groups) in China was estimated at 26,126 (Yang et al., 2015). After the communist victory in 1949, only 100 government-dominated, as well as 6,000, similarly operated NGOs remained (Chan, 2005). Again, unlike in many Western countries, since 1949 the provision of social services in China has been dominated by various government agencies and quasi-government agencies, such as Public Service Institutions, People's Organisations and government-organised non-governmental organisations (GONGOs). Since Mao's death, the party-state system has become much more decentralised (Saich, 2010). Although there is no single government under the single-party rule (Spires, 2011), the central authority of the party has not weakened (Landry, 2008). Until the end of the 1970s, the government was the sole provider of health care, schooling, senior care, disaster relief and other social services. Starting in

the early 1980s, to cope with the open-door policy on economic reform and eager to keep up with the trend in developed countries, the Chinese government founded many GONGOs. The term 'NGO' was introduced to China during the preparation of the 4th World Conference on Women of the United Nations in Beijing in 1995 (Ma, 2005). Since then, both 'NGO' and 'NP' have been used by Chinese scholars to refer to organisations that are not government-managed (Yang et al., 2015).

However, despite these developments, nearly all social services were still provided by government agencies before the 2000s (Zhu et al., 2021), because the party-state system still does not fully trust NGOs. It fears that NGO membership associations may become opposition groups to the CCP leadership (Chan et al., 2005; Ma, 2006). However, as the people's need for social services continues to grow, the CCP and the central government recognised their own limited capacity and effectiveness in meeting the peoples' needs. Thus, after recognising the benefits of the nonprofit sector, the government has tried to reform from a 'government-control-and-provide' model to a 'government-dominated, public-private collaboration' model (Yu, 2011). Particularly, since the late 2000s, the CCP and the central government are promoting the growth of NGOs and offering opportunities for them to provide social services through collaboration (Huang, 2017). Official statistics show that 431,069 registered NGOs were operating in China in 2009 (Bureau of Social Organisation Administration, 2009). After 2013, the government tried to leverage NGOs as an organised force to manage communities (Xi, 2017) and more recently, the concept has been further extended. In official documents, NGOs in China are commonly known as 'social organisations',

including all organisations and institutions outside of the state system operating as nonprofit organisations (Ministry of Civil Affairs, 2013). In addition, China classified all nongovernment-managed organisations as follows: social units (SUs), non-governmental non-commercial enterprises (NGNCEs) and foundations (Yang et al., 2015). At present, most Chinese GONGOs still rely exclusively on government appropriation, have limited autonomy and incentive in providing social services, and cannot enact innovative solutions beyond executive orders given by their supervising government organisation. As for the registration of NPOs, a dual administrative system has been in place in China for more than three decades, which makes it almost impossible for any grassroots NPOs to get registered, but since 2005 this restriction has been relaxed in several pilot cities (Yang et al., 2015).

Recently, this situation has changed even more. In 2008, the ‘Views of Deepening the Reform of the Administrative Management System’ were announced, heralding a more progressive social management system (Chandra and Wong, 2016). In 2013, several reforms were implemented, such as ‘Speed Up the Legislation of Charity Law’ and ‘Revoke the Dual Management System for Domestic Charities Plus Detailed Rules on Implementing the Regulation’, following the announcement of ‘Decision of the Central Committee of CCP on Some Major Issues Concerning Comprehensively Deepening the Reform’ (Chandra and Wong, 2016). After 2014, the dual registration system was implemented across the nation and official registration began for a limited number of charities (Chandra and Wong, 2016). In summary, the nonprofit sector in

China is dynamic and rapidly developing. The following sections illustrate several types of NGOs.

2.4.1.2 Government-organised NGOs

In existing works, the terminology of NGOs was generally defined by Chinese scholars. For instance, the concepts of NGO and NPO were distinguished. The former emphasises the independence of nonprofit groups from the government, whereas the latter emphasises the differences between nonprofit groups and for-profit organisations (Zhang and Smith, 2016). In China, GONGOs are one of the most common types of NGOs. Many researchers have explained why and how Chinese GONGOs were established. Jie (2006) asserted that, due to its fear of bottom-up social movement, the government created semi-official NGOs, commonly known as GONGOs, in the 1990s. Such organisations, which include the China Youth League, China Women's Federation and China Federation of Trade Unions, are used to advance objectives related to charity, research, information and policy (Jie, 2006). In many cases, GONGOs developed close connections with political actors. One of the examples is that environmental GONGOs are officially registered and directly affiliated with the state bureaucracy (Schwartz, 2004). Such NGOs are closely connected with the state. Because they have a strong connection with government agencies, compared to independent NGOs, GONGOs are usually more professionalised in terms of human resources, management, organisational structure and fundraising. For instance, compared to independent NGOs, they have more access to retired or well-trained governmental officials and members of the Chinese Communist Party (Johnson and Ni, 2015). In many cases, such

organisations take a long time to loose political ties and become a ‘real’ NGO (Woodman, 2006). Compared with other NGOs, it is found that most GONGOs still have connections with big companies and governmental agencies (Li, 2016). Thus, it can be seen that Chinese NGOs are not completely independent from the state. In this study, as one of the main focuses, the role of political connections in the Chinese nonprofit sector will be addressed.

2.4.1.3 Registered NGOs

In another line of research, scholars have identified the role of registered NGOs in China. By the end of 2001, there were a large number of NGOs, of which 129,000 were registered as social organisations and about 82,000 registered as popular non-enterprise work units in China (Woodman, 2006). However, since some GONGOs have transitioned to independent NGOs, it is difficult to know how many registered NGOs there are (Woodman, 2006). In China, registered NGOs were often either established by influential people or had strong connections with government agencies (Woodman, 2006). Even individually founded NGOs that manage to register with the Ministry of Civil Affairs have either strong governmental backing or some other link to the government or the party (Woodman, 2006).

Registered NGOs are often established by influential individuals and funded by various sources, such as personal savings of the leadership, donations from members, and grants from international foundations and NGOs (Woodman, 2006). However, official registration is not an easy task. In this vein, a number of studies have explored strategies for NGO survival. Because official registration is a difficult task for new

NGOs, many chose alternative ways to sustain their operations until the adaptation of the new NGO regulation in 1998 and the INGO law in 2017 (i.e. there is a more standardised method for NGOs to register in China). As one of the commonly used strategies, NGOs registered as enterprises enjoy a higher degree of autonomy compared with social organisations (Woodman, 2006). In addition, NGOs can also be affiliated with universities, research institutions, commercial enterprises and other institutions (Woodman, 2006), which allows them to obtain more financial, reputational and other resources (Harwood, 2005). For example, the Ford Foundation was affiliated with the Chinese Academy of Social Sciences (CASS) when it started conducting activities in China during the 1980s (Matsuzawa, 2016). Additionally, many NGOs never registered at all and operated as informal groups (Woodman, 2006).

2.4.1.4 Unregistered NGOs

As in Western countries, NGO–state relationships in China are complex. Domestic NGOs are not required to register with the Professional Supervisory Agency; instead, they can be more independent to make decisions, which may lead to the emergence of a new NGO–state relationship focusing on partnership and the legal system (Zhang, 2020). In many cases, it is impossible for NGOs to be totally independent from the state system (Zhang, 2020). Nevertheless, a considerable number of NGOs in China remain unregistered with government agencies. When the state invites nonprofit actors to tackle social issues, ties are developed between the state and those actors (Howell, 2016). Meanwhile, in some cases, some NGOs wish to preserve their autonomy and avoid attracting the state’s attention (Hsu, 2010). Scholars such as Wang Shaoguang and He

Jiayu have estimated that the total number of unregistered NGOs in China ranges from 1 to 2.7 million (Deng, 2010). In particular, according to Deng (2010), ‘unregistered NGOs’ refers to those that have not registered with the Civil Affairs Department, which includes domestic and overseas NGOs. One example is Friends of Nature, which is affiliated with the Academy of the Chinese Culture (Deng, 2010). This type of NGO is hard to manage for the state. On one hand, the government lacks up-to-date information about these NGOs, which may impact national security. On the other hand, NGOs not registered with the Civil Affairs Department may also encounter challenges, such as the inability to open bank accounts (Deng, 2010). In this regard, unregistered NGOs in China can be considered a distinct type.

2.4.1.5 International NGOs

In prior works, many studies have discussed the development of international NGOs (INGOs) in China. Similar to local NGOs in China, INGOs are also subject to some limitations, yet there was no formal and unified regulation until early 2017 (Li, 2019). The history of INGOs in China can be traced back to before 1949. Generally, according to Han (2011) and Han (2017), INGOs’ development in China can be separated into five stages. First, before 1949, INGOs could easily gain access to operate in China under its semi-colonial governance structure. For example, the Young Men's Christian Association (YMCA) could carry out activities to provide support in public health, education, international communication and other areas. Second, after the 1950s, China broke off diplomatic relations with Western countries and the government

banned INGOs from operating. During the Cultural Revolution between 1966 and 1976, both INGOs and domestic NGOs were prohibited.

Third, from the late 1970s through the early 1990s, INGOs experienced a recovery after the implementation of the 'Reform and Opening-up' Policy. In 1980, the State Council released a temporary regulation on the administration of foreign enterprises, which opened up possibilities for the entry and operations of INGOs (e.g. US–China Business Council). Furthermore, INGOs dedicated to public welfare, including those that had never operated in China before, were also allowed to conduct activities. Moreover, in the 1980s, INGOs were seen as for-profit organisations that were not involved in politically sensitive issues and were therefore informally endorsed by government agencies.

Fourth, from the 1990s through the early 2010s, INGOs in China grew rapidly and had more opportunities to develop. After the protests in 1989 in Tiananmen Square, the United Nations' World Conference on Women in Beijing in 1995, and the commencement of China's admission into the World Trade Organization (WTO) in 2001, INGOs benefited from additional preferential policies enacted by the government. A survey conducted by the NGO Research Centre of Tsinghua University shows that among the sample of INGOs, 70% started their operations after the 1990s (Han, 2008). Meanwhile, after the enactment of the Regulation on the Administration of Foundations in 2004, only approximately 20 INGOs registered at the Ministry of Civil Affairs. However, this was the first time that any regulation had been enacted on INGOs. Although many of INGOs were restricted in China, they were still allowed to operate

by registering as enterprises, affiliating with a legitimate partner, signing an agreement with the government, or receiving an endorsement by a governmental organisation and refraining from conducting projects that might be damaging to national security or related to religion (Woodman, 2006). However, fearing the possibility that INGOs might initiate a colour revolution (e.g. the democratic transitions in eastern Europe in the late 1980s), the government's attitude toward INGOs was still uncertain.

Fifth and finally, the development of INGOs in China entered a new era after the enactment of the INGO law in 2017. In general, the INGOs Law places the INGO registration and supervision directly under the Ministry of Public Security instead of the Ministry of Civil Affairs (e.g. all foreign NGOs operating in China are required to file reports all of their Chinese partners, funding sources, and activities to the public security agencies), which can be seen as mechanism of state control rather than protection and facilitation for INGOs (Feng, 2017). In other words, the development of the INGO Law was driven by the worries about regime security. Therefore, INGOs in China reacted the new law with anxiety (South China Morning Post, 2016). In particular, the new INGO law placed a very strict regulation on foreign NGOs with only two legal channels for operating in China, including register a representative office or recorded by public security agencies to carry out 'temporary activities' (Feng, 2017). Additionally, another concern is that the new INGO Law further limits the access to foreign funding of INGOs in China (Feng, 2017).

2.4.2 NGO Professionalism

Generally speaking, in organisational studies, 'professionalism' is characterised as

professional knowledge, expertise, and commitment to meeting human needs (Beay and Hinings, 2009). More precisely, it can be classified based on different logics, namely *managerial* and *bureaucratic*. Managerial logic emphasises market-oriented competition, efficiency, effectiveness and accountability (Hasenfeld, 2015), whereas bureaucratic logic is an orientation of political decision-making and centralisation (Coule and Patmore, 2013). This classification highlights the impacts of internal governance and the external environment on professionalism. In addition, professionalisation enables NGOs to gain legitimacy and authority (Hwang and Powell, 2009). Similarly, Andersson et al. (2016, p. 2865) suggested that professionalisation focus on ‘organizational mission and vision; strategy and planning; program design and evaluation; human resources; board and management leadership; information and technology; financial systems and management; fund development; and marketing and communications’. Therefore, in a similar vein, another line of research has viewed professionalisation as a type of resource. Baig and Ndiweni (2021) and Laallam et al. (2020) regarded professionalism as intellectual capacity (IC), which represents the stock of knowledge at a specific time within an organisation (Kianto et al., 2014). In the existing literature, Ruckdeschel (1998) asserted that IC can be classified as human (i.e. the strengths of human resources), structural (e.g. the professionalisation of process, communication system, and so on) and relational capital (i.e. ties with stakeholders that contribute to organisational performance). This section presents the discussions of NGO professionalism contained in the reviewed literature.

In many developing countries, NGOs are competing each other (e.g. raise local

emerging issues on their agendas) as limited resources are available. For example, NGOs in developing countries rely heavily on donor funding (AbouAssi, 2013). To acquire more resources for day-to-day operations, NGOs must adopt professional practices, such as transparency, which is valued by donors as well as stakeholders in other organisations that facilitate the external control of the organisation (Burger and Owens, 2010). Improving transparency requires the professional use of technologies and skills, such as the effective use of websites (Hart, 2002). In this regard, a certain number of works have identified the importance of professionalisation. Non-profits become more commercial to acquire additional revenues (Maier et al., 2016), apply strategic management practice in for-profit organisations (Myers and Sacks, 2003), and hire paid professionals (Hwang and Powell, 2009). Thus, to face these challenges, professionalised NGOs can also engage with new leadership at the board level to implement new strategic approaches (Winkler, 2006). To summarise, to face the challenge of limited resources, nonprofit actors are adapting practices from the for-profit sector to sustain their operations.

In the existing literature, 'NGO professionalism' can be defined in various ways. Generally, professionalism refers to many of the basic operational practices that separate NGOs from informal civil society groups and social movement organisations (Roberts et al. 2005). According to Hwang and Powell (2009, p. 268), the term 'professional' 'has historically referred to individuals who derive legitimacy and authority from their formal education and claims to specialized expertise'. Banks et al. (2015, p. 709) stated that professional nonprofits are those that 'master the donors'

terminology and ways of working, and who can satisfy strict accounting processes to governments'. For their part, Dobrai and Farkas (2016) stated that professionalisation refers to the implementation of business strategies and the use of tools to help NGOs to become market-oriented. In their analysis, De Vita and Fleming (2001) posited that a professionalised NGO contains five elements: vision and mission (i.e. the reasons an organisation exists and the goals they seek to accomplish), leadership (i.e. the empowerment and actions taken by staff and volunteers to achieve the mission), resources, outreach (i.e. communications with stakeholders), and services. Prior studies have also explored NGOs' professional use of technology. For instance, NGOs' digital social movements (e.g. #ClimateStrike and #MeToo) rely on the effective use of knowledge (Goncharenko, 2021), fundraising strategies (Kshetri, 2015), coproduction practices (Thomas et al., 2011), accountability dialogues (Unerman and Bennett, 2004) and stakeholder engagement (Lück et al., 2016).

To summary, this line of studies argued that NGO professionalism relies on well-trained human resources and meeting stakeholders' needs. The professionalisation of the management process was also emphasised. Other studies have discussed NGO professionalism on an outcome basis, which involves abandoning amateur practices, showing expertise, skilfully executing organisational tasks, and providing superior services with both internally and externally' (Dobrai and Farkas, 2016, p. 25). For instance, NGOs that develop a formal mission statement, create a board of directors, and develop standard operating procedures are more professional than NGOs that operate with looser controls, and such professionalisation may entail greater overall

capacity. Other examples include better outcomes of grant-making (Stewart and Faulk, 2014), grant writing, volunteer management, strategic planning, programme evaluation Kapucu (2021), performance reporting Greatbanks et al. (2010), and so on. Hence, the relevant terminology related to this includes *accountability, transparency, strategic planning* and *project evaluation* (Roberts et al., 2005); *performance, outcomes* and *efficiency* (Korff et al., 2015); *market analysis, core competence, profit and revenue generation, high-volume service delivery, results-oriented, doing well versus doing good, short-term versus long-term outlook* and *specialist versus generalist focus on aid provision* (Dart, 2004); and *capacity, entrepreneurial, planning, resource development* and *effectiveness* (Bishop, 2007). Relating these to the context of this study, NGO professionalism is associated with the capacity for resource mobilisation and operational efficiency.

Overall, a more professionalised NGO applies a range of strategic practices to manage intra- and inter-organisational resources. In the following sections, based on the reviewed literature, the classification, outcome, and measurement of NGO professionalism are presented.

2.4.2.1 Classification of NGO Professionalism

In existing studies, according to mechanisms applied by NGOs, professionalism can be classified in various ways. Here, the terminology is roughly classified by its relevance to the management of either intra- or inter-organisational resources.

Professionalism that deals with intra-organisational issues involve a range of strategic management practices. The first line of studies focused on the management of

financial flows within the organisation. Kluyers (2013) and Aldashev et al. (2017) explored the role of financial management skills (FMS) in NGO governance, suggesting that professionalised financial management practices are positively associated with capacity-building and organisational effectiveness. More specifically, especially in accounting literature, many studies linked NGO professionalism with certain managerial outcomes, such as NGO accountability and transparency. In terms of accountability, because interactions with states, firms and other actors to make joint efforts, NGOs must meet certain standards of accountability (Baur and Schmitz, 2012). As with for-profit organisations, donors are more likely to trust NGOs with robust accountability reporting mechanisms (Crawford et al., 2018; Krawczyk, 2018), whereas firms are more likely to co-operate with NGOs with higher reporting quality (Baur and Schmitz, 2012). In a similar vein, and more specifically, transparency is another key issue faced by NGOs when they are required to enable stakeholders to observe potential problems and assess their performance (Burger and Owens, 2011).

Another strand of research focused on the management of human resources in NGOs, finding that professionalised NGOs are more likely respond quickly to the environment (e.g. relief work). In this sense, team effectiveness plays a key role in NGO professionalisation, which can be measured by inter-team coordination, community/social linkage, team performance, knowledge, skills and attitudes, leadership communication and engagement, decision making, information sharing and team formation (Latif and Williams, 2017). Indeed, team effectiveness is the basis of organisational efficiency. In line with this, a certain number of works revealed that

human resource management is critical to enhancing organisational performance. Kellner et al. (2017) suggested that improvement to the human resource management systems in NGOs positively impacts employee engagement and overall working satisfaction, which ultimately led to higher organisational performance. Likewise, Rodwell and Teo (2004) measured strategic human resource management of both for-profits and non-profits in the health service sector and found that better management of human resource capital significantly contributes to organisational performance. In line with this finding, limited human resource capacities in local NGOs have become a constraint on attracting funding (especially funding from foreign sources) to support their initiatives (Okorley and Nkrumah, 2012). Altogether, these studies addressed a specific aspect of strategic human resource management in NGOs. More holistically, another strand of literature emphasising organisational leadership to sustain NGOs' overall performance has also emerged.

Indeed, human resource management plays a key role in enhancing NGO professionalism. In the reviewed literature, the role of leadership and board members have been addressed. Okorley and Nkrumah (2012) also proposed that local NGOs' difficulties in managing human resource capital can be resolved by peer recruitment, advertisement, and – especially – organisational leadership enhancement. Related to leadership, some studies have put greater emphasis on the role of the board of directors. Arshad and Rehli (2013) and Elmagrhi et al. (2018) identified a positive relationship between the board of directors in NGOs and organisational effectiveness. Further, Rehli and Jäger (2011) found that a board of directors maintains democratic internal

governance mechanisms and ultimately obtains greater accountability, higher perceptions of legitimacy among stakeholders and increased organisational effectiveness. Furthermore, better organisational leadership not only contributes to organisational productivity but also improves the quality of NGOs' social connection with external parties by providing qualified linkages with professional bodies (Arshad and Rehli, 2013). Sen (1987) found that strategic leadership with good plannings in NGOs facilitates the self-evaluation mechanism within the organisation, which can develop networks with donors, state and other institutions.

It is worth noting that intra-organisational management emphasises the management of internal resources and internal control of NGOs, which includes tangible (e.g. financial flows) and intangible resources (e.g. human resources). In this vein, theoretical perspectives, such as the resource-based view or knowledge-based view, may be suitable to address the impact of organisational resources. Moreover, similarly to for-profit organisations, NGOs cannot survive without collaborating with other entities (e.g. donors). In response, a significant volume of research has investigated NGO professionalism as it relates to the utilisation of resources external to the organisation.

As described above, a more sophisticated leadership not only improves NGOs' team effectiveness but also brings more advanced connections with parties external to the organisation. In this vein, professionalised NGOs are more likely to leverage social networks to acquire diversified funding sources to support their operations by building stronger connections with government and other institutions in a complex environment

(Suárez and Marshall, 2014). Such NGOs are more effective managers of relationships between multiple stakeholders. Another line of studies emphasised the better use of external resources (e.g. technologies) for better internal governance and interactions with stakeholders. Sun and Asencio (2019), for instance, argued that NGOs take greater advantage of social media and other online resources to train staff and build a better practice. Internet as another tool also allows NGOs to enhance their information transparency (Rodríguez et al., 2012). By doing so, full utilisation of technologies can contribute to the enhancement of non-profit management effectiveness (Chui and Chan, 2019). To sum up, NGO professionalisation not only includes the professionalisation of human resources but also requires NGOs to apply new technologies.

In particular, studies also revealed that NGOs' professionalism has linkage with the resource mobilisation from the external environment, which might be interpreted by stakeholder theory, social capital theory, institutional theory, and other relevant theoretical perspectives. However, as these theories largely emphasised one aspect of NGO professionalism (i.e. prior works explored either intra-organisational governance or inter-organisational resource management), few discussed them from a more holistic view. Thus, given the gap in existing literature, questions persist about the relationship between intra- and inter-organisational resources, as well as their impacts on organisational performance or effectiveness. It is precisely these questions that we seek to address. Thus, before analysing the results that emerged from the data, the review regarding the outcome and measurement of NGO professionalism is presented in the following sections.

2.4.2.2 Outcomes of NGO Professionalism

As suggested in the preceding section, NGO professionalism is associated with internal governance mechanisms (e.g. organisation structure) as well as sophisticated practices dealing with actors external to the organisation. In a similar vein, in the reviewed articles, outcomes of NGO professionalism are also found to have impacts on internal governance and external interactions. This section presents the outcomes of NGO professionalism.

Overall, our reviewed literature suggested that professionalised practices adopted by NGOs improve not only their internal governance but also their effectiveness in dealing with stakeholders and delivering projects. Atia and Herrold (2018) found that professionalised mechanisms (e.g. selection and promotion mechanism) allow NGOs to attract qualified staff and develop professional reports, which are foundational to any organisation's accountability and transparency efforts – which are in turn a vital component of NGO professionalisation. This assessment is corroborated by many studies that have investigated the beneficial outcomes of accountability and transparency. For example, Zhu et al. (2018) found that increased accountability and transparency empowered NGOs to better engage with stakeholders, ultimately enhancing NGOs' capacity to mobilise resources and sustain funding sources.

Some other works have sought to investigate how NGOs can better interact with their stakeholders and broader society, thereby attracting resources through social networks. Atia and Herrold (2018) found that NGOs with more professionalised reporting mechanisms are more likely to apply for grants from the government. Zhu et

al. (2018) argued that NGO professionalisation will ultimately transform the whole sector into a highly lucrative industry. In line with these assertions, the outcome of professionalisation is to improve NGOs' operational effectiveness with various actors, which enables actors from various sectors to carry out collective actions to identify new ways of service delivery (Mitchell et al., 2015). In this vein, Shen and Yu (2017) found that, in China, governmental organisations are more willing to collaborate with professionalised NGOs, thereby giving such NGOs more opportunities to institutionalise their outcomes.

Thus, the literature review reveals that increases in organisational efficiency contributed by NGO professionalism improve internal governance and better deal with external stakeholders. Although outcomes of NGO professionalism have been discussed in existing literature, questions persist as to which are the most influential factors of the NGO value-creating process. Additionally, there are gaps in the current understanding of how internal and external influential factors interact with each other. Moreover, as stated previously, because NGOs belong to the not-for-profit sector, the outcomes of NGO professionalism cannot be easily measured due to the difficulties in assessing social value creation. Therefore, there is no commonly accepted conceptualisation for NGO efficiency. In response, another line of studies developed measurements of NGO performance or effectiveness, which will be discussed in the following section.

2.4.2.3 Measurement of NGO Professionalism

To be more effective in attracting resources, NGOs must be more professional in

dealing with challenges such as financial issues, human resource management, management expertise and internal communications Bromideh (2011). At the national level, NGOs in China are challenged by the complexities of obtaining and maintaining legitimate status, which includes registration, managing relationships with governmental agencies, and interactions with the private sector (Bromideh, 2011). Therefore, Chinese NGOs are required to be more professional to face this challenge.

In past studies, the terms ‘professionalisation’ or ‘professionalism’ have long been the topic of discussion (Dobrai and Farkas, 2016), and there are several synonyms in common usage for ‘NGO professionalisation’. One of the examples of synonyms is resource development. In particular, a more professionalised NGO develops more reliable resource streams, greater efficiency and innovation, more legitimacy and better client satisfaction (Eikenberry and Kluver 2004). The improvement of professionalism (e.g. efficiency, fundraising, formalisation and reporting) can reduce costs, ultimately improving labour productivity and revenue per labour hour (Connolly et al. 2013; Kreutzer and Jäger, 2011). Studies such as Nichols et al. (2015) also found that the hiring of paid staff can increase the level of professionalisation; therefore, one of the dimensions of professionalisation in the NGO context is human resources, which includes the employment of paid staff and the relationship between paid staff and volunteers (Lang et al., 2018). Professional employees can be hired to develop programmes and help non-profits to be more professionalised (Dobrai and Farkas, 2016). Furthermore, another line of studies revealed that NGO professionalism can be reflected by the organisation characteristics. Conversely, established and large NGOs

are preferred by donors because they are able to disburse large amounts of money to fulfil their interests (Mallick, 2002). That is to say, reputation and size can be used to measure NGO professionalisation. In a similar vein, other factors include organisational age (Marudas and Jacobs, 2007), size (Marcuello, 1999) and legal structure (Garcia and Marcuello, 2007). Relating these to our context, a number of studies have measured NGO professionalism.

Additionally, our reviewed literature provided a wide range of indicators to assess NGO professionalism from an outcome-based view. That is to say, NGO professionalisation can be reflected by the outcome of specific tasks or programmes. Kim and Lee (2018, p. 172) argued that ‘program efficiency is the evaluation of the purpose of measuring how efficiently the input has produced the purposed outputs in the service programs’. Such a measurement contains different aspects of the operations. In the fundraising activities, for instance, Greenlee and Bukovinsky (1998) measured fundraising efficiency using the total amount raised relative to the amount of money spent on fundraising activities.

In addition, several non-financial indicators have been used to measure NGO professionalism. First, a number of studies, such as Rodríguez et al. (2012), measured NGO professionalism using organisation size and argued that size is positively associated with the use of technologies (e.g. internet) to disclose information. This indicator can be commonly measured by the number of employees and volunteers.

Likewise, another line of studies adopted board size to measure online transparency (Saxton and Guo, 2011) and reputation (Murtaza, 2012). Moreover, board activity (e.g. NGO board meeting attendance) is one of the factors that most strongly influence organisational reputation (Lorca et al., 2011). Additionally, organisational age (i.e. the number of years since the organisation was founded) is also considered as an influential factor that improves NGO professionalisation, as it is associated with qualified reporting mechanisms and more experiences in dealing with the same issue). In a similar vein, greater organisational age is also associated with NGOs' reputation and online transparency (Merino et al., 2008; Rodríguez et al., 2012). In summary, this strand of works has measured professionalisation using the indicators of internal resources (e.g. human resources).

In addition to these indicators, other studies also considered external factors as indicators to measure NGO professionalism. For example, public funding has been seen as one of the aspects of NGO professionalism. In this sense, public funding is perceived to reflect good reputation, societal trust (Okten and Weisbrod, 2000) and organisational efficiency (Frumkin and Kim, 2001). Once again, as mentioned earlier, NGOs' operations cannot be sustained without relying on external institutions. In this sense, the organisation legitimacy was considered as another aspect influencing the internal control of the organisation (Marcuello and Salas, 2000). In our context, NGOs' registration level might reflect this factor. Finally, especially for international NGOs, the degree to which NGOs operate in the international marketplace can be used as an indicator to reflect their online accountability due to its improvement of market stability

as the accountability is required by more stakeholders (Falkenbach and Toivonen, 2010).

In another strand of studies, indicators such as the number of qualified staff (Son, 2003; Kluyers and Isbister, 2015) and gender distribution of board members (Garcia - Rodriguez et al. 2021; Elmagrhi et al. 2018; AbouAssi et al., 2016) have been used to measure NGO professionalism. However, the selection of indicators is complex due to the complicated issues present in NGO operations (e.g. NGOs' accountability is hard to measure) (Hyndman and McConville, 2018; Costa et al., 2011). Relating these to our context, considering the Chinese institutional environment, indicators such as public funding and registration level must be 'localised'; these are discussed in the following section.

2.4.3 Cross-Sectoral Partnership

To date, governance of society is seen as dynamic and overlapping between different actors (e.g. state, business and civil society sectors) that influence across sectors, nations and regions (Smith et al., 2006). At the macro level, cross-sectoral partnership improves social wellbeing, such as poverty reduction and disease prevention. At the meso level, the influences include impacts on public awareness and increase in support for the organisational mission. At the micro level, it influences managerial skills, such as brand reputation, legitimacy and stakeholder communication. Other outcomes of such practices may include the development of human capital, environmental protection, organisational innovation, and access to decision-makers and information (Kolk et al., 2008; Gray and Stites, 2013). In this context, the fulfilment of

social mission is not about the effort made by one stakeholder alone; rather, it is about the combination of business, governmental and multi-stakeholder regulation of corporations with their environmental and social impacts (Gond et al., 2011a; Moon et al., 2012; Rasche et al., 2013). Thus, the increasing prominence of private and civil society actors jointly governing international development projects can be understood in the wider context of shifts in the global governance of environmental and social problems (Bloom, 2014). Taking these as a whole, in our context, another theme identified from the reviewed literature mainly concerns cross-sector partnerships.

Likewise, Kassem et al. (2020) stated that a partnership can be formed as intra-sector (a partnership between actors in the same sector) and cross-sector collaboration (a partnership between actors in different sectors). On this front, the fulfilment of social mission is not only about responsible practice initiated by one stakeholder along; it is also about collective efforts or multi-stakeholder partnerships that create environmental and social benefits (Gond et al., 2011b). In this context, initiatives developed by multiple actors have emerged to tackle challenges in sustainable development. Among these, multi-stakeholder initiative (MSI) is conceptualised as ‘sites of institutional and organisational change, as structural mechanisms by which varied actors from different sectors (business, civil society, and government) set about achieving shared agendas of change that have evolved beyond the traditional boundaries of the sustainability movement’ (Hyatt and Jonson, 2016, p. 2).

Unlike traditional ‘hard’ laws written in codes and constitutions, MSIs are partly built upon a ‘soft’ law or voluntary regulation approach (Kerwer, 2005; Gilbert and

Rasche, 2008) that are enforced by independent organisations (Cassel, 2001; Christmann and Taylor, 2006) such as NGOs and audit companies (Ger Garcia-Johnson and Sasser, 2001). The outcome of mechanisms like MSIs is that they provide a platform to exchange competencies or resources among a wide range of actors. According to Mena and Palazzo (2012), MSI can enhance engagement at four levels.

First, MSI provides learning platforms where organisations can exchange experiences. Second, by developing codes of conduct, rules, guidelines or other forms of norms, MSI develops behavioural standards enforced by rule targets. Third, MSI develops mechanisms of auditing and ensuring compliance with the rules, which involves accreditation by third-party organisations. Fourth and finally, MSI can develop labels and certifications for organisations that comply with their standards. In summary, these works concern the definition, implementation and outcomes of MSIs; however, there is insufficient understanding in the literature regarding how and why MSIs are initiated. Because MSIs contain a wide range of mechanisms, knowledge gaps concerning the specific types of MSIs are presented in the following sections.

Overall, in the reviewed literature, the concept of cross-sector partnership includes business–NGO as well as government–business–NGO (i.e., tri-sector) partnerships. Generally, NGOs play a pivotal role in fulfilling environmental and social sustainability, which are linked to CSR, a concept combining sustainability with business operations. One of the central ideas of CSR is that corporations should respond to the needs of stakeholders (e.g. NGOs) (Stekelorum et al., 2019). By doing so, firms tend to collaborate with other actors across sectors, to integrate the competence of all and to be

able to cope with issues beyond their control. An example of this can be World Wildlife Fund's (WWF) partnership with P&G to develop test principles and methods to assess renewable material supply chains (Weisbrod, 2016). Likewise, labour rights, gender equality and other social impacts have also been mentioned (Vogel, 2008; Grosser, 2015). Furthermore, Selsky and Parker (2005) and Pedersen and Pedersen (2013) suggested that cross-sector partnerships can be a collaboration between government and NGOs, between business and NGOs, or between business and government and tri-sector collaborations. In our reviewed literature, collaborations between government and business were the rarest, which the authors attribute to less interaction with NGOs, whereas NGO–government partnerships have less to do with business. Therefore, MSIs can be partnerships jointly developed by firms and NGOs or by firms, NGOs and government. Furthermore, based on the aforementioned literature addressing the initial motivations of collaborating across sectors, the logic line of how NGO-led MSIs can be adopted to foster sustainability remains unclear. In this study, it is aimed to develop work to fill this gap in existing works. Following this section, in our reviewed works, the authors also identified other themes (i.e. NGO–business partnership and government–NGO–business partnership), which are discussed in the following sections.

2.4.3.1 Business–NGO Partnership

Today, it is increasingly necessary to address complex social issues such as poverty reduction, and social justice (Selsky and Parker, 2005). Therefore, cooperation between multiple actors are required to make joint efforts. As described above, when multiple sectors were engaged in cooperation, this is considered cross-sector collaboration. A

cross-sectoral partnership is a voluntary collaboration ‘between actors from organisations in two or more economic sectors in a forum in which they cooperatively attempt to solve a problem or issue of mutual concern that is in some way identified with a public policy agenda item’ (Waddock, 1991, pp. 481–482). In a similar vein, a cross-sectional partnership is conceptualised as ‘the deliberate and ongoing collaboration of partners from two or more societal sectors working to tackle mutually important social and economic issues’ (Reast et al., 2010, p. 199). Such a practice involves collective actions, such as information sharing, mutual problem-solving and resource allocation (Koschmann et al., 2012). Hence, theoretically, cross-sectoral collaboration is conceptualised as a partnership engaging actors from two or more sectors that jointly work to enact CSR and address social issues (Stekelorum et al., 2019; Bryson et al., 2006). Both for-profit and not-for-profit organisations form collaborations when their experiences are not sufficient to solve these challenges (e.g. CSR and social sustainability) alone, yet they are not willing to merge themselves into a new organisation (Blok, 2014). In other words, actors from different sectors begin to collaborate when they have the same goals. In addition, it was also found that such a partnership can be used to conserve resources when dealing with the same issue. For example, Sanzo-Perez et al. (2017) also found that alliances between businesses and non-profits can improve the efficiency of using financial resources. Thereby, an increasing number of MSIs or cross-sector partnerships are making efforts with stakeholders to solve sustainability challenges (Blok, 2014).

To the best of our knowledge, partnerships are often regarded as win–win solutions for society and business (Baur and Schmitz, 2001). Partnerships between for-profit and not-for-profit actors are not based upon the profitability, as NGOs do not pursue short-term economic gains. Instead, such partnerships are founded on longer-term benefits. Recognising this, a number of works interpreted such partnerships as a resource exchange to optimise the outcome of shared goals. Along this line, companies bring financial, technical and human resources, while NGOs can contribute their local networks, legitimacy and market knowledge (Dahan et al., 2010). That being said, such partnerships seek to generate value for each participant by tapping into mutual resources and key competencies (Pedersen and Pedersen, 2013). These studies, however, have paid little attention to the logic of identifying and mobilising resources (especially nation- and industry-specific resources). Another driver of partnerships is the rise of information communication technology (Austin, 2010), which has facilitated cooperative relationships to address stakeholder needs, share information and mobilise resources to meet their demands (Gray and Stites, 2013). Through these channels, actors across sectors effectively share information. Furthermore, Kapelus (2002) pointed out that the absence of relevant regulations drives partnerships to influence pending regulations (e.g. environmental protection laws).

Because NGOs are not-for-profit organisations, cross-sector partnerships between the for-profit (i.e. firms) and not-for-profit (NGOs) sectors have been considered a form of governance mechanism. One leading reason for business–NGO collaborations is that both parties can obtain resources that they cannot easily obtain alone. Compared with

for-profit organisations or firms, NGOs are more likely to create social values and pursue social benefits, whereas firms are more oriented toward the creation of economic values (Rodríguez et al., 2016; Austin et al., 2012). In this sense, in many studies, NGOs have been seen as facilitators of business operations. Most of these works considered such a partnership as a platform to benefit both businesses and NGOs. That is to say, both firms and NGOs can derive benefits from each other that cannot be easily obtained on their own in the short term.

Overall, the reviewed articles suggested that cross-sector partnerships provide opportunities for multiple actors to exchange capacities. Thus, the benefits for both businesses and NGOs have been identified in the existing studies. Offering an inventory of collaboration in general, Bryson (2006) summarised six processes involved: forging initial agreements, developing leadership, building legitimacy, building trust, managing conflicts and planning. Micro-partnership tends to focus on a particular activity in a specific country, whereas meso- and macro-partnership address the sustainability of a certain sector and several countries, respectively (Kolk et al., 2008). Partnerships are driven by different motivations. From NGOs' perspectives, partnerships provide technical (i.e. expertise that assists firms in executing certain activities and realising change) and relational supports (i.e. the activities that facilitate multi-stakeholder agreement on certain issues) (Hyatt and Johnson, 2016). At the same time, business–NGO partnerships represent one possible way for NPOs to acquire management competencies (Austin and Seitanidi, 2012). Through business–NGO partnership, nonprofits can benefit not only from direct support for their public benefit mission, but

also ‘more indirectly from access to technical, management, and/or marketing expertise, widening of networks, greater leverage and visibility, and career development and learning opportunities for current and future staff members and volunteers’ (van Tulder and Fortanier, 2009, p. 227). On the other hand, such collaboration is desired by NGOs for financial reasons (e.g. funding needs) (Hoffman, 1999). In addition to the short-term benefits, studies revealed that NGOs are also motivated by long-term investments. For instance, compared to small NGOs, larger NGOs are more likely to seek partnerships that improve their reputation and capacities (Omar et al., 2014). In addition to these, another line of studies has discussed the impact of collaboration on the business actors (i.e. motivations of for-profit organisations). From the business perspective, such collaboration can be beneficial for several reasons, including reputation enhancement (Falck and Heblich, 2007), coordination with stakeholders (Vogel, 2008) as well as recruiting and retaining employees (Basil et al., 2009). In a similar vein, the central idea of a firm–NGO partnership or business–NGO partnership is that both parties would pursue shared goals beyond their initial plans by combining their resources, skills and sharing common potential risks (de Lange et al., 2016; Pedersen and Pedersen, 2013). Thereby, such partnerships can be adopted to pursue economic values as well as to address environmental (e.g. deforestation) (Tomei et al., 2010; Rausch and Gibbs et al., 2016) and social challenges (e.g. child labour) (Islam, 2019) by overcoming the drawbacks inherent to both types of organisations. In short, these works explicitly discussed how collaboration among firms and NGOs arises from the resource exchange perspective.

To reiterate, collectively, both parties can acquire resources and competences that they cannot acquire alone in the short term. It is worth noting that the above literature largely explored business–NGO partnerships from the perspective of resource acquisition, whereas the understandings of industry-specific resources were rarely addressed. Furthermore, little attention has been paid to resource mobilisation in the context of an emerging economy. To summarise, NGOs are independent of the marketplace and not oriented toward states’ interests. However, alignment with governmental institutions and for-profit organisation provides more solid practices for achieving goals. Next, the classification, formation and outcomes of such practices are discussed.

2.4.3.2 Classification of Business–NGO Partnerships

It was acknowledged that business operations (e.g. corporate purchasing strategies) are oriented toward accessing environmentally and socially friendly materials when part of these challenges is beyond companies’ control (Weisbrod et al., 2016). Hence, due to the complexity of goals, it is difficult to classify business–NGO partnerships. By identifying common concerns and mutual interests, the relationship between business and NGOs has transitioned from adversarial to cooperative (de Lange et al., 2016). A case in point is the five-year partnership between P&G and WWF developing methods to assess the sustainability aspects and uncertainties associated with renewable material supply chains. Due to its complexity, such a partnership is relevant and can be classified in various ways, which provides a more holistic view to assess the degree and/or

classification of NGOs' works in supply chains. Generally, in our reviewed articles, the classification is based on the level of collaboration and the level of functional exchange.

In prior works, a certain number of studies classified business–NGO partnerships. For example, such relationship can be classified into three types: philanthropic (i.e. NGOs receive financial or in-kind resources from companies through corporate foundations and other endorsements along with the distribution of grants) (Wymer Jr. and Samu, 2003); transactional (i.e. relationships that provide reputational benefits for companies without financial support for NGOs) (McDonald and Young, 2012); and integrative (i.e. a relationship that combines the resources of two or more sectors and jointly work to solve shared social issues) (Waddock, 1991). Thus, the classifications of such partnerships are based upon the benefits provided for both parties. In other words, based on the resource-based or resource-dependency perspective, business–NGO partnerships can be classified by the extent to which actors can contribute to the overall outcome. It is essential to provide understandings of not only how business–NGO partnerships can be classified, but also to indicate why a specific resource is more or less desirable than others. That is to say, the following question can be answered: what resources can be provided by both parties and why they are more important. Moreover, little attention has been paid to addressing the reason why, and which, NGOs seek and mobilise the competencies, which requires further study to understand.

Another line of studies emphasised the classification of resources for exchange using the hierarchical method: according to Colaner et al. (2018), a cross-sector partnership is classified into three levels. The lowest-level partnership is the process by

which actors seek to share resources with a low level of dialogue. Mid-level collaboration occurs when actors collaborate to tackle an issue by sharing specialised competencies that one of the actors lacks. The highest level of collaboration involves shared leadership in which one leading organisation leads (i.e. hierarchical model) and others follow or collaborate to truly share leadership (i.e. non-hierarchical model). According to this model, simply providing funding for NGOs with low levels of dialogue is the lowest level of partnership between two parties comparing with task-oriented collective operations and shared leadership with longer-term benefits.

In terms of another type of collaboration, it tends to be based more on the operation-based understandings, which is the potential to assess the closeness among actors (e.g. trust) or the purposes of the partnership (i.e. short-term or long-term partnership). Again, as the highest level of collaboration, the prospect of shared leadership invites questions about how to build collective identification or shared value for better leadership among stakeholders and how to carry out collective actions across sectors toward sustainable initiatives in supply chains. In lower-level collaborations, the initial motivations for sharing resources or pursuing shared goals may be unclear. Collectively, although this view provides us with a useful framework to assess partnerships, a knowledge gap still exists among them. The next section discusses how such a partnership can be conducted.

2.4.3.3 How Business–NGO Partnership Works

In the reviewed literature, a number of works have explored how such partnerships work. Gray (1989) suggests that implementing a shared or common vision among independent actors typically means developing a common culture held together by

shared values, common interests and clear communication. On this basis, NGOs can influence business operations in several ways, including public announcements, shareholder proposals, direct negotiations with managers, and proxy contests (Guay et al., 2004) as well as through dialogue and name-and-shame activities (Ählström and Sjöström, 2005). Taken together, to carry out collective action between two parties, shared values must be built before any impacts on business operations can be generated. Thus, this section aims to explain how NGOs can collectively work with businesses.

In the existing literature, such collaboration can be led by either firms or NGOs. Leadbitter and Benguerel (2014), for instance, listed approaches available for the private sector to improve sustainability in the tuna industry with NGOs: codes of practice and environmental management plans, retailer procurement policies, supply chain agreements and supply chain certification. Considering the supply chain structure, Villena and Gioia (2018) indicated that business-NGO collaboration tends to be more successful when business is collaborating with many NGOs rather than a few NGOs. Other studies illustrate the process by which business-NGO partnerships are conducted. Seitanidi and Crane (2009) found that business-led collaboration is a three-stage process. The first stage of the partnership involves the strategic decision of a company for partnership, the exploration of potential partners and the selection of partners based on certain criteria. The second stage of partnership is implementation, which involves partnership adaptation and agreements on partnership objectives. Finally, the implementation concerns the institutionalisation of partnership.

On the other hand, the process by which NGOs collaborate with firms is that, in the early stage, NGOs lobby or pressure firms to take their views into account before they have opportunities to leverage resources (e.g. investment fund) to influence corporate behaviour (Guay et al., 2004). Thereby, taking both types of mechanisms into account, cooperation is built based on functional exchange. The major difference is that firms are motivated by value creation or risk reduction, whereas NGOs tend to be more mission-focused (Chatain and Plaksenkova, 2019), rely on voluntary contributions (Omar et al., 2014; Rivera-Santos and Rufín, 2010), and focus on societal interests (Teegen et al., 2004). Thus, in the early stage, the business-led model involved strategic selection, whereas the NGO-led model involved lobbying. However, both of them shared a common goal during the collaboration, which is to expand their functional identity and fill functional gaps without affecting core functions (Shumate et al., 2018).

Altogether, these studies mainly examined how NGOs can mobilise business to create changes under a particular institution. It was observed that the foundation of such collaboration involves lobbying from NGOs, which can be considered part of resource mobilisation or collective identification. However, the situation where the institutional conditions of business are lagging behind (e.g. developing countries), compared with those in NGOs' host countries (e.g. developed countries) is still unclear. It may require NGOs to build a shared vision in the field or certain areas when the institutions are weak. In this regard, the motivation or reason of the issues above needs to be addressed, especially in developing regions. In this study, the authors seek to answer the questions above by investigating how and why NGOs can carry out their sustainable initiatives

in an emerging economy where institutions are different from those in Western countries. To sum up, the aforementioned studies discussed how partnerships between for-profit and non-profit can be built. When such partnerships are successful, the outcomes are measurable. In the next section, the performance or outcome is presented.

2.4.3.4 Outcomes of Business–NGO Partnership

In our study, the source of the social partnership of inter-organisational relations is that businesses becomes more socially responsible for addressing stakeholder demands and developing or sustaining a competitive advantage (Selsky and Parker, 2005). Once again, motivations of partnership involve a range of self-interests (Hutchinson, 2000), which include enhancing corporate image (Alsop, 2006), obtaining social capital or gaining access to networks (Millar et al., 2004). Ultimately, as both parties are task-oriented during partnerships, the outcomes of collective actions can be referenced with their goals. From the perspectives of firms and NGOs, both firms and NGOs are motivated to either acquire resources or mitigate risks (Fontana, 2018). To sum up, the previous studies focus mainly on the process of cross-sectoral partnership, while the outcome was ignored. In the following section, based on the reviewed literature, the outcomes of the cross-sectoral partnership are presented.

The outcome of a business–NGO partnership can be measured in several ways. The first way that outcomes can be measured is by following the complementation of common goals. Johnson et al. (2018, p. 28) claimed that ‘the ability of companies and NGOs to work together on policy advocacy to solve environmental challenges at scale is one of the metrics by which the success of collaborative strategies will ultimately be

judged'. However, measurement of the outcomes can be simple or difficult as the initiation of collaboration is various. Hence, Selsky and Parker (2005) proposed a three-level measurement method, which included: direct impact on the issue and its stakeholders; impact on building capacity, knowledge, or reputational capital that can attract new resources; and influence on social policy or system change. This work specifically classified the outcome by identifying how many impacts are made.

Other studies suggest that the outcome of the business-NGO partnership could be various for different actors. Like the motivations for building cross-sector partnerships, the outcomes can also be different for different actors. From the NGOs' perspective, broadly speaking, the outcome of the partnership not only tackles environmental and social issues but also enhances the understandings of their missions. Take social sustainability, for example, it can be recognised as NGOs' efforts on driving firms to comply with more ethical standards (Salam, 2011; Klassen and Vereecke, 2012). Simply put, the first outcome of such a partnership is the higher effectiveness of completing missions. Ohanyan (2009), Boyer and Kolpakov (2018) and Schlegelmilch and Simbrunner (2019) suggest that NGOs' co-working with firms increases access to resources among other NGOs. That being said, for NGOs, partnerships across sectors not only enhance the effectiveness of completing missions but also provide opportunities to gain access to resources to sustain their operations.

Similarly, in other studies, scholars also stressed outcomes related to business actors. Steckel and Simons (1992) generated a list of business-relevant outcomes, including impact on sales, target market results, retailer and distributor response, and revenue-to-

expense results. This line of study also identified the outcome related to the accomplishment of goals. In another strand of research, scholars have also identified outcomes related to the enhancement of professionalisation. Thus, another business-related outcome may be that the business learns how to gauge public sentiment more effectively from NGOs (Carbone, 1993). One of the reasons for this may be the exchange of resources from different sectors. In line with this, from the angle of social capital perspective, NGOs can bridge the capability gap of the buying firms to enhance the relationship between the buying firm and suppliers by utilising network resources (e.g. know-how skills). In this vein, Larsen et al. (2008) and Hyatt and Johnson (2016) indicated that NGOs have a technological and relational role in supply chains, which means that NGOs may serve as activists and enablers to help companies to execute an activity, realise change and facilitate multi-party arrangements on sustainability issues.

In addition to tangible resources, prior studies also found that such a partnership can provide businesses with intangible resources. NGOs often provide resources such as customers' feedback, knowledge of customers' needs, access to local gatekeepers and networks (Dahan et al., 2010;). These provide firms with better market knowledge (e.g. customers demand environmental protection). In other studies, collaboration enhances firms' reputation (Spar and La Mure, 2003; Idemudia and Ite, 2006), employee satisfaction (Spar and La Mure, 2003; Idemudia and Ite, 2006; Kourula and Halme, 2008) and gain recognition from local communities (Kemp, 2010). In this regard, outcomes can be measured based on making before-and-after comparisons of knowledge transformation, which can be reflected by the accomplishment of

sustainability (Kong et al., 2002; Bitzer and Glasbergen, 2015) as well as economic profitability. To summarise, by obtaining intangible resources from NGOs, business actors can obtain more facilitated knowledge and techniques. With more tangible and intangible resources, firms obtain more opportunities to accomplish their goals (e.g. higher sales rate).

Moreover, in the reviewed articles, it was pointed out that collaboration across the sector can make joint impacts. Nezakati et al. (2016a), for example, suggested that NGOs can enable firms to create benefits by imposing environmentally friendly or socially regulations for themselves with an entire industry. In other words, cross-sector partnership not only improves firms' sustainability but also meets NGOs' needs. In the retailing sector, Lillywhite (2007) and Bloom (2014) found that partnership with NGOs is a way to shift the balance of power between stakeholders, while rights of the bottom of the pyramid can be better ensured. The outcome of the partnership can also be measured according to the costs (Vestergaard et al., 2020). In particular, the outcome is that NGOs and firms are capable of improving efficiency within the network. However, according to Al-Tabba et al. (2021), one of the negative effects of business–NGO partnerships is that they may face a decline in individuals' support if they consider NGOs' operations as selfish behaviour compared with direct charitable giving (Krishna, 2011). To sum up, such collaboration for competence combination leads to lower development costs, more rapid development as well as the development of novel capabilities (Bengtsson and Kock, 2000).

Altogether, in our reviewed literature, the outcomes of business–NGO partnerships can be threefold: NGOs’ impact, firms’ role in the partnership, and the outcome of their shared goals. Measurement of business-related outcomes, similarly to that of NGO-related outcomes, is largely based on critical resources directly related to firms. In particular, firms are effective to assess the outcomes of the partnership before the end by considering the aforementioned measurements and the exact role that NGOs are playing in business operations (e.g. technical role). In order to understand how a partnership can influence institutional settings to move toward facilitated ones, it will be necessary to conduct further analysis into how the changes led by NGOs on the organisational or industrial level can ultimately influence the institutional environment. Especially in context of greater tension between NGOs and current institutions, which requires more attention paid to analysing the possibilities under such an institutional environment.

In summary, such partnership enables stakeholders to address environmental and social issues based on shared benefits and concerns (Colaner et al., 2018). Combinations of these activities are often influenced by the institutions, frequently as part of comprehensive campaigns on particular issues, such as human rights, education or trade reform (Singleton et al., 2017). Because both parties are collaborating toward a shared goal (i.e. sustainable development), collective work is designed to tackle mutual concerns. As such, it can transfer ownership of CSR and ultimately make positive impacts on the environment (Stekelorum et al., 2019) or community (Fordham and Robinson, 2018), as well as mitigating pressures of NGOs and firms (Idemudia and

Ite, 2006; Mzembe and Meaton, 2014; Fontana, 2018). In the next section, another type of collaboration is discussed.

2.4.3.5 Government–Business–NGO Partnership

As mentioned in the previous section, NGOs can engage in tri-sector partnership (i.e. government–business–NGO partnership). According to Hsu and Hasmath (2014), in contrast to well-established countries, social welfare in emerging economies has been dominated by government interventions to solve market failures. Due to the increasing complexity of social issues and the limitation of resources, NGOs tend to cooperate with the private sector and build connections with multiple stakeholders (Hsu and Hasmath, 2014). Such a partnership was promoted by government agencies (Hsu and Hasmath, 2014). Over the past decade, as firms have become an integral part of the governance of global environmental issues, such as climate change, ozone depletion, and deforestation (Bäckstrand, 2008; Ménard, 2012). In this context, business operations are seeking to pursue sustainable development. In international business (IB) studies, more traditionally, business operations have been conceptualised as a two-way exchange between business and government, overlooking the critical role of the non-governmental sector (Doh, 2002). Therefore, there is a need to explore how and why business, political actors and NGOs are making joint efforts. In this section, another theme identified in the literature (i.e. government–business–NGO partnership), is presented.

Indeed, compared with the actors from other sectors, actors in the nonprofit sector have certain advantages. Once again, NGOs are non-profit and private organisations

that seek to serve specific social interests and create values by making efforts to achieve societal, political and economic goals (Teegen et al., 2004). Examples of these efforts can be improvements for better working conditions Lillywhite (2007), usage of natural resources (Tomei et al., 2010) and other specific issues. On this front, NGOs may advocate through lobbying a wide range of stakeholders, including customers, firms, national governments and inter-governmental organisations (Lambell et al., 2008). Compared with governmental organisations, NGOs have a more localised and narrow perspective on a specific issue in broader society (Frantz, 1987). More recently, Rodríguez et al. (2016) found that NGOs can transfer local knowledge by applying their experiences to conduct sustainable development programmes. Collectively, it can be seen that actors from the public and third sectors can provide resources to make joint efforts in working toward the same goal. Therefore, similar to business–NGO collaboration, the government may be another crucial actor as it has non-replaceable capacities that are absent in NGOs and firms. In the following sections, the classification, formation and outcome of such a mechanism of the government–business–NGO partnership are presented.

2.4.3.6 Classification of Government–Business–NGO Partnership

Overall, a partnership between public and private enables organisations to cut costs (Domberger and Jensen, 1997), access private resources (Reeves, 2003), reduce risks (Liu et al., 2010) and improve the quality of products services (Sullivan and Skecher, 2002). The World Bank (2017) conceptualised a public–private partnership as ‘a long-term contract between a private party and a government entity, for providing a public

asset or service, in which the private party bears significant risk and management responsibility and remuneration is linked to performance'. The definition of such a partnership differs in various social contexts. In Australia, PPP refers to 'a long-term contract between the public and private sectors where the government pays the private sector to deliver infrastructure and related services on behalf, or in support, of government's broader service responsibilities' (Infrastructure Australia, 2008). In China, the Ministry of Finance (2015) defined the PPP model as a long-term partnership established in infrastructure and public service sectors' public (i.e. political agencies) and private actors. In our reviewed works, the first type of classification of government–business–NGO partnership is classified in terms of the government's role, possibly because, as a public regulator, the government has more power to legitimate its regulations compared with actors in private actors (e.g. firms and NGOs). In general, therefore, government plays a supportive, coercive and stewardship role (Nezakati et al., 2016b).

First, as a supporting actor in a partnership, the government can influence NGOs to empower their relationship with green businesses and provide other support to green-performing companies. Second, governmental actors play a coercive role by adopting the command and control approach. An example of this may be that the government can impose taxes on companies that do not practise sustainability in their supply chain management practices (Clemens and Douglas, 2006). Third, when the government play a stewardship role, either a supportive or coercive approach can be used to encourage or enforce private actors to improve sustainability. Compared to the business–NGO

partnership, engagement with government is different because the government has more power to enforce regulations. In our reviewed articles, the classification of tri-sector partnership is largely oriented toward governments' role in the partnership, while classifications based on NGO, business and shared resources are absent. In the next section, the formation of such a partnership is presented.

2.4.3.7 How Government–NGO–Business Partnership Works

Once again, the central idea of partnership is that organisations collaborate due to a lack of critical competencies which they cannot develop on their own or in the short-term (Child and Faulkner, 1998) and uncertain environment (Selsky and Parker, 2005). In this sense, although the motivation of tri-sector partnership is similar to business-NGO partnership, the mechanism of tri-sector collaboration is different when political actors are involved. Thus, based on the reviewed literature, this section addresses how government–NGO–business partnerships work.

Similar to collaboration between businesses and NGOs, such a partnership consists of 'working arrangements based on a mutual commitment (over and above that implied in any contract) between a public organisation with any organisation outside of the public sector' (Bovaird, 2004, p. 199). However, it was pointed out that tri-sector partnership relies on more issues because actors from more sectors are engaged. In contrast to the previous type of partnership, the success of tri-sector collaboration depends upon the successful development of legal procedures, agreements, and contracts that clearly define the relationship (Pongsiri, 2002). Another influential factor may be that partnerships engaging three sectors must be better designed for the niche

market. Lodsgård and Aagaard (2017) found that NGOs can make more contributions when demands at the bottom of the pyramid market are identified. Although the government and NGOs adopt different strategies to achieve their goals, they are striving toward similar goals (Darnall et al., 2016). Compared with business and non-profits, engagement with governmental organisations is more likely to involve formal institutions or regulations, whereas firms and NGOs involve strategic consideration and mission-focused practices, respectively. These works leave gaps in the knowledge regarding how to engage with government and how to seek opportunities provided by governmental institutions. Moreover, little attention has been paid to governance style (e.g. how to collaborate with less openness for NGOs in current institutions). That being said, studies may pay more attention to the initiation of such a partnership at the early stage to provide a more holistic study. In the next section, the outcome of the collaboration is illustrated.

2.4.3.8 Outcomes of Government–Business–NGO Partnership

In contrast to the business–NGO partnership, initiatives involving actors from all three sectors tend to focus on large-scale national or international multi-sector projects (Selsky and Parker, 2005). It can be seen that the participants and impacts in such partnerships are different from those in business–NGO partnerships. In this section, the impacts and outcomes of such partnerships are discussed.

Several works viewed the business–NGO partnership as a competence combination, whereas others discussed how governmental organisations play a pivotal role in partnership with businesses and NGOs. Similar to the business–NGO partnership, in

government–NGO–business partnerships there are several different impacts on the actors from three sectors. From the governance point of view, such partnership emphasises the role of partnerships to fill national governments’ governance gap (Bäckstrand, 2006). On this front, a considerable number of works focused on the capacities provided by governmental agencies. Indeed, national and local governments are willing parties that seek the opportunity to form partnerships with other nations, organisations and the private sector as a vital process that will help them achieve their development goals (LaFrance and Lehmann, 2005).

Generally, government agencies are playing a supervisory role in the market (Cai et al., 2020). Hence, organisations engage with governments because of their power, which easily controls companies by influencing their internal and external resources through directing customers’ purchasing preferences, encouraging media to improve legitimacy for firms with greener practices and imposing taxes on firms with unsustainable practices in supply chains (Clemens and Douglas, 2006). On one hand, firms’ connections with political actors and other powerful actors help them to secure resources, such as stable funding (Johnson and Ni, 2005) and opportunities for policy advocacy (Hasmath et al., 2019). On the other hand, firms also suffer from government intervention (Siegel, 2007). Similarly, NGOs’ connections with government agencies can be twofold. On one hand, the government can be supportive of NGOs to enforce their initiatives when they were institutionalised by governmental organisations. On the other, it could be a problem in the circumstances where the power allocation among actors conflict with each other (e.g. the government is charged in NGO-led initiatives).

In terms of the influences on the operations of NGOs, politically connected or affiliated NGOs are under the supervision of the government, and thus depend on the government for funding and recruiting several government officials as staff or board of directors (Wu, 2002). By contrast, independent NGOs are more likely to respond to the interests of society without depending on state funding or building political connections (Chen et al., 2020). Simply put, past studies presented the complexity of cross-sectoral partnerships among public and private actors. Thus, how NGOs can better mobilise one another in the social network and carry out the collective initiative, especially with governmental organisations, needs to be addressed.

In terms of the business and non-profit sectors, firms strive for competitive advantage and value creation (London and Rondinelli, 2003; Chatain and Plaksenkova, 2019). They make contributions to the design, construction, maintenance of infrastructure and so on (Cai et al., 2020). Their participation in MSI can be motivated by moral motivations and sentiments (You et al., 2014). Nevertheless, NGOs and governments seek to achieve public objectives (London and Rondinelli, 2003; Chatain and Plaksenkova, 2019). In particular, partnerships with NGOs can raise awareness on issues that are relevant to the common goals of the partnership (LaFrance and Lehmann, 2005) as well as influence policy and ensure the implementation of the project (BASD, 2004). The private sector provides technical knowledge and skills in its specialised capacity (UN, 2004). Because such actors are not funded by the public, they may be attracted to invest both financially and technically when there exists a potential for a more significant return on investment compared with other investment opportunities.

That is to say, altogether, collaboration among three parties has the potential to overcome governance deficits (Bäckstrand, 2006; Pinkse and Kolk, 2012) and bridge the gap between different actors to tackle global environmental or social challenges that cannot be effectively regulated by single sector (e.g. national government) in the short term (London and Rondinelli, 2003; Selsky and Parker, 2005). Considering NGOs' capability to overcome governance deficit and environmental or social issues that cannot be effectively tackled by government alone in the short term, INGOs' role as a supply chain actor can also be expanded to the policy-making process. That being said, the outcome of the joint project is not about only how shared goals can be achieved but also how much improvement can be institutionalised in broader society when governmental organisations were engaged.

Taken as a whole, the partnership engaging with three sectors may provide collective competencies from NGOs and businesses; it also enhances the effectiveness of implementing new regulations enforced by the government when NGO-led initiatives reach an agreement with the government. In summary, collaborations between firms and governments or NGOs lead to the complementarity of capacities across sectors.

Measurement of NGO Partnership Performance

Similar to the measurements of NGO professionalisation, in the reviewed literature, a considerable number of works have explored how to measure the performance of NGO partnership. Martin and Kettner, (1996, p. 3) conceptualised performance measurement as 'the regular collection and reporting of information about the

efficiency, quality, and effectiveness of human service programmes'. In line with this, the existing works have proposed the measurement of efficiency, quality, and effectiveness. Of these, many have measured efficiency. Martinez et al. (2007), for example, argued that performance measurement involves quantifying the input, output or level of activity of an event or process. This line of works mainly focused on the effective use of measurable resources. However, due to the mission-driven nature of NGOs, these aspects of performance are difficult to measure. Thus, the measurement or assessment of NGO performance has been a concern for many years (Herman and Renz, 1999; Gill et al., 2005; Aldrich, 2009). Indeed, nonprofit performance is not easy to measure because nonprofits focus on completing social missions, rather than generating profits (Sharp and Brock, 2011). Yet, several works did explore how performance can be measured in the nonprofit sector. The most commonly used tools to measure nonprofit efficiency include administration, programme and fundraising expense ratios and the cost of fundraising percentage ratio (Ryan and Invine, 2012). In nonprofit literature, performance can be defined as project performance evaluation (Poister, 2003), evaluation of individual, group and organisation performance (Ferreira and Otley, 2009); effectiveness and efficiency (Teelken, 2008); outcome measurement (Moxham, 2009) and programme evaluation (Carman, 2007; Miller, 2007). Thus, based on the mission-driven nature of NGOs, a commonly accepted set of measurements has yet to be well-developed.

As shown above, the existing works have proposed different sets of measurements for NGO performance using a single dimension approach. However, Boateng et al.

(2016) suggested that an organisation's overall performance can be captured by a set of measurements rather than one single measurement. van der Heijden (2013b), for instance, found that smaller charities report considerably better fundraising efficiency ratios. Hsu et al. (2017) pointed out that different cities in China have different resource environments available for NGOs, which can finally influence the construction and performance of citizenship. Similarly, Jobome (2006) showed that government funding and governance requirements, and traditional charity structures, are positively related to efficiency, whereas the adoption of business-type corporate governance codes is not. In addition, prior works also discussed the influence of influential factors on a specific aspect of the operation. Sieg and Zhang (2012) found that some informal events (e.g. invitations to private dinner parties) are effective tools for fundraising. With supportive leadership, the sense of pride and respect improve the overall performance of volunteering activities (Boezeman and Ellemers, 2014) In line with these studies, other possible measurements include internationalisation (Suárez and Marshall, 2014), Workgroup climate (McMurray et al. 2012), the use of credible celebrities (del Mar Garcia de los Salmones et al., 2013), network modes (Mano, 2014), culture and trust (Manville and Broad, 2013), competition (Nunnenkamp and Öhle, 2012), diversification of funding sources (De Los Mozos et al., 2016), mission and strategy (Soysa et al. 2016), and so on. Indeed, as a complex social phenomenon, NGO performance contains many aspects (e.g. the effectiveness of human resource management and fundraising) that cannot be simply measured by one dimension. Therefore, in another line of literature, many works developed measurements using

multi-dimensional methods. In the existing literature, Cutt (1998) adopted a balanced scorecard using the cost-effectiveness method rather than measuring profitability. Likewise, a vast amount of literature has addressed the measurements for organisational performance in nonprofit sports organisations, such as Bayle and Madella (2002) and Winand et al. (2010). Similarly, Beamon and Balcik (2008) proposed a performance measurement framework for human relief NGOs using resource metrics, output metrics and flexibility metrics, viewing effectiveness as a set of interdependent relationships between various domains. In line with these, prior research has developed two approaches to measure performances in the nonprofit sector, which include internal and external measurements (i.e. measurements using indicators internal and external to the organisations). Internal measurement mainly concerns the health of the organisation (Argyris, 1972), including financial indicators such as fundraising efficiency (Aldrich, 2009), absence of repeated financial deficits, cost and growth positions and fiscal performance (Gill et al. 2005). Likewise, Hasenfeld (1983) asserted that the management structure is one of the most important internal aspects of nonprofits as employees are translating organisational inputs into outputs. In contrast, the external measurement assesses nonprofits' effectiveness of using external resources. For example, the most common external measures used by NPOs include client satisfaction and industry standards or benchmarks (Carman, 2007; Aldrich, 2009; LeRoux and Wright, 2010). To summarise, these studies proposed indicators to measure how effectively the organisation is managed. In our reviewed articles another strand of works proposed the measurement of NGOs' inter-organisational or external resources.

For example, many studies assessed the quality of NGOs' social networks. According to Lee (2019), the measurement of business ties includes the relationship with buyer firms, supplier firms and competitors.

Some of the literature we reviewed also measured NGO partnership performance in dealing with particular stakeholders. Political ties, for instance, are measured by the number of the government official in the board or management team of the organisation (e.g. Peng and Luo, 2000), the number of management team members with current or past political appointments (e.g. Liang et al., 2015) and the number of outside directors with political backgrounds (e.g. Chizema et al., 2015). Under the context of this study, funding and political ties are used as indicators of NGOs' inter-organisational resources; this is discussed in the following section. The extent to which these measurements engage with performance management practices has yet to be explored (O'Boyle and Hassan, 2014). In other words, although the measurement of performance was proposed in the nonprofit sector, the understanding of the relationship of these influential factors is not clear. Relating this to the context of this study, these questions will be explored in the discussion section. Consistent with the measurement of NGO partnership performance, the literature review identified a theme related to the techniques of performance measurement and management, which is presented below.

2.4.4 NGO Performance Measurement and Management

Under the context of this study, another theme identified from the literature review is the NGO performance measurement technique. In these studies, the definition of performance measurement has been given. Melnyk et al. (2014, p. 175) stated that 'the

performance measurement system encompasses the process (or processes) for setting goals (developing the metric set) and collecting, analysing, and interpreting performance data'. On this front, the measurement system requires: 'quantifying, either quantitatively or qualitatively, the input, output or level of activity of an event or process. Performance management is action, based on performance measures and reporting, which results in improvements in behaviour, motivation and processes and promotes innovation' (Radnor and Barnes, 2007, p. 393). These concepts were developed in the context of business organisations. In line with these, according to Moss Kanter and Summers (1994, p. 164), performance measurement for the nonprofit sector is conceptualised as follows:

The ideal performance assessment system in a nonprofit organization would acknowledge the existence of multiple constituencies and build measures around all of them. It would acknowledge the gap between grand mission and operative goals and develop objectives for both the short term and the long term. It would guard against falling into any of the traps outlined... by developing an explicit but complex array of tests of performance that balance clients and donors, board and professionals, groups of managers, and any of the other constituencies with a stake in the organization.

However, under the context of NGOs' performance management and measurement (PMM), the diversity of the organisational characteristics, social mission and stakeholder interests make the conceptualisation of PMM difficult (Micheli and Muctor, 2021; Micheli and Kennerley, 2005). A considerable number of studies have explored

the technique of performance measurement for NGOs. One of the most commonly accepted methods is the so-called 'balanced scorecard' (Kaplan and Norton, 2005). Moura et al. (2019) suggested that the design of a performance scorecard in the nonprofit sector should include the following items: social approach (i.e. NGOs' mission, goal, and social impact), accountability (i.e. the professional practice to overcome scepticism about the overall efficiency of NGOs), legitimacy (i.e. acceptable behaviour under a certain social system and value), stakeholder involvement, financial sustainability, short- and long-term planning, fairness (i.e. provide services to all citizens in an equal manner), and efficiency and effectiveness. For example, Kaplan and Norton (2004) pointed out that a balanced scorecard should include student performance, stakeholder, teaching and administration process, learning and growth, and financial performance. In addition to the balanced scorecard, the logic framework can be developed for project weakness identification and strategic decision (Urquía-Grande et al., 2021), based on a matrix of 4*4, which includes a causal relationship between inputs, outputs, purpose and goal (Seear et al., 2020). The logic framework can be used to improve the communication between managers, superiors and workers (Urquía-Grande et al., 2021). All in all, these studies discussed the technique of PMM of NGOs, which is based on a single-organisation level. In another strand of research, scholars focused on the performance measurement of MSIs. Based on a case study of the P&G and WWF partnership, Weisbrod et al. (2016) explored the life cycle assessment (LCA) under the context of MSI in supply chains. It was suggested that the LCA is a useful tool to evaluate the potential impacts of products or services, which

includes several processes, such as environmental attributes assessment, food security assessment, third-party sustainability programmes, and review of risks and strategic planning (Weisbrod et al., 2016).

Based on a multi-dimensional approach, within the existing literature, various indicators have been adopted by scholars. For example, Zhang et al. (2011) suggested that board members in the nonprofit sector are responsible for planning, fundraising, programme development, networking with stakeholders, marketing and ensuring high-quality leadership on the board. Another case in point is financial indicators. In the nonprofit sector, although financial indicators do not play a primary role, they can be used for strategic planning, such as the trade-offs between the usage of different resources (Speckbacher, 2003). Similarly, Micheli and Pavlov (2020) found that the use of information is another important aspect of performance measurement, but it is not sufficient for service improvement. In the following section, the justification of the theoretical framework used in this study literature is presented.

2.5 Theoretical Framework

After the discussion of themes in the previous section, the related theoretical findings with justifications will be identified in the following section. More specifically, both the critical evaluation of theories used in exiting works and the justification of the theoretical framework are presented.

2.5.1 Evaluation of Theories Used

In this section, before justifying the theory adopted in this study, the evaluation of theoretical frameworks used in past studies is discussed. In Table 2, the overview of theories used in the reviewed article is presented.

Table 2. Theories Used in Reviewed Articles

Theory	Number of Papers
Stakeholder Theory	4
Institutional Theory	3
Social Movement Theory	3
Resource Dependency Theory	2
Agency Theory	1
Cognitive Theory	1
Democratic Theory	1
Game Theory	1
Legitimacy Theory	1
Regulation Theory	1
Relational View Theory	1
Resource-based View	1
Social Capital Theory	1
Theory of Collaboration	1

Generally speaking, in Table 2, of the 14 theoretical frameworks, the most commonly used theoretical framework is stakeholder theory (adopted by four articles), followed by institutional theory and social movement theory (used by three articles). In

our reviewed literature, theoretical frameworks adopted by scholars can be classified into several groups. In the first group, scholars used theoretical frameworks, such as stakeholder theory (e.g. Colaner et al., 2018) and social capital theory (e.g. Rodríguez et al., 2016), to discuss relevant issues from the perspectives of how organisations increase competitive advantages by utilising inter-organisational resources. In this vein, the improvement of operational efficiency was seen as coordination among various actors or stakeholders, as well as stakeholder theory (Mzembe and Meaton, 2014; Colaner et al., 2018), were used to answer the questions, such as how NGOs can build multi-stakeholder platforms and collaborate with other stakeholders, why NGOs are influential for business operations among other stakeholders, and so on.

Theoretically, the explanation of collaborative motivation between state and NGOs can be twofold: on one hand, resource dependency theory suggests that collaborative motivation is based on the identification and exchange of organisational resources each party can provide (Guo and Acar, 2005); on the other hand, the institutional perspective suggests that collaborations can be motivated when they are viewed as a desirable behaviour (Meyer and Rowan, 1977). Indeed, in the era of globalisation, NGOs have been recognised as important institutional actors. In this context, governments and firms (especially multinationals) must reassess the potential impacts of non-governmental organisations on their day-to-day activities, such as investment plans (Doh and Teegen, 2002). In other words, NGOs have become influential actors in defining the institutional environment across sectors. In these senses, in the reviewed articles, another strand of studies adopted an institutional perspective. Among these,

North (1990) asserted that institutional settings can be divided into two categories: formal (e.g. laws and policies) and informal (e.g. norms and culture) institutions. NGO plays an influential role in all these categories of institutional settings (Keim, 2003). To sum up, based on the institutional theory, prior studies suggested that NGOs not only build multi-stakeholder platforms to accomplish their goals but also make impacts on the institutional environment. This strand of research concerns how NGOs and the external environment interact. Similarly, another line of studies addressed how they interact with other actors.

Freeman (2010) argued that managers must satisfy a range of different constituents in effectively running a business. From a stakeholder perspective, NGOs are operating in balanced stakeholder relationships to leverage advantages from various stakeholders to meet their short-term demand for human resources (Alfirevic et al., 2014). Volunteers from corporations, for instance, can be employed by NGOs to provide better services for firms as well as improving their long-term performances (Allen et al., 2011; Mencin and Jiang, 2013). Similarly, external parties can also serve as monitors that enhance NGOs' capabilities (Rehli and Jäger, 2011; Brown et al., 2012). Thus, by linking stakeholder alliance with NGOs' performance, this theoretical perspective is relevant because as a type of secondary stakeholder, NGOs not only influence other stakeholders but also jointly work with them (Perez-Aleman and Sandilands, 2008; Moosmayer and Davis, 2016). Such an influence can be either coercive or supportive, wherein NGOs not only carry out a campaign or remove sustainability barriers for companies, but also

encourage customers to boycott the products and services of those companies by market campaigning (Nezakati et al., 2016a).

In these studies, the partnership is seen as the coordination among various actors, arguing that the NGO is making impacts on business practices by making trade-offs between multiple interests. This, then, may be challenged by insufficient understandings of stakeholders' capacities to influence the market (McLachlin et al., 2009; Fordham and Robinson, 2018) and the ethical basis of collaboration. In line with this, there arise questions, such as how and why stakeholders can be mobilised to ensure firms' ethical operations, how stakeholders utilise their competencies to make an impact on in multi-stakeholder platform, and the ethical basis of multi-stakeholder collaboration. Furthermore, in our context, this perspective may also be limited to analysing the internal capacities related to organisational performance. That being said, as both intra- and inter-organisational resources are considered in this study, the stakeholder perspective provides an insufficient theoretical basis for analysis.

The second stream of literature discussed relevant issues from the perspectives of organisational legitimacy. Suchman (1995, p. 574) conceptualised legitimacy as 'a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions'. As legitimate organisations are 'more meaningful, more predictable, and more trustworthy' (Suchman, 1995, p. 575), NGOs mobilise resources and deliver services depending on organisational legitimacy (Harris et al., 2009). By doing so, they have adopted many practices to enhance organisational legitimacy. For example, the

boards of NGOs are employed to ensure that activities are in line with the organisational missions (Stone and Ostrower, 2007). In cross-sectoral partnerships, in order to be legitimate, NGOs are restricted by their social missions (Herlin, 2015). In line with this, legitimacy theory (Stekelorum et al., 2019), regulation theory (Lambell et al., 2008), and co-regulating theory (Nezakati et al., 2016a) have been used to discuss NGO legitimacy.

Collectively, these perspectives suggest that in cross-sector partnerships, actors (MSIs) can be influenced by legitimacy (e.g. norms) proposed by institutions set by other actors. Such a perspective can be suitable for evaluating organisations' legitimate status or the extent to which they can be morally judged to be valuable in society. In this study, external settings can be formal (e.g. national regulations) and informal (e.g. norms) institutions. Legitimacy theory and other regulation-related perspectives may be appropriate for exploring how institutions can make an impact on INGOs' decisions to pursue sustainability as well as better reputational outcomes in supply chains. However, this perspective emphasises the role of external institutional settings rather than the changes within organisations, which may lead to failure of explaining the motivations of carrying out MSIs initiated by INGOs in regions or areas with relatively weak institutions (e.g. developing economies).

Hyatt and Johnson (2016) and Islam and van Staden (2018) viewed such collaboration as a sustainable movement and employed social movement perspectives to analyse how NGOs and other actors create changes in current institutional environments. These studies tend to be oriented toward the process by which NGOs act

as drivers of MSIs. Indeed, the movement-related perspectives provide an angle to understand how and why the MSI is led by NGOs in supply chains, but the lenses used in these works are limited due to their inability to explain how external institutional conditions can shape the movements. However, the movement perspective provides a holistic angle to interpret how INGOs drive sustainability in supply chains, which will be justified later.

In another strand of literature, studies focused on how NGOs can create values with other partners using social capital theory (Rodríguez et al., 2016) to analyse how cross-sector partnerships can create social values. The social capital perspective is based upon the network model, emphasising the closeness among actors in partnerships seeking to achieve shared goals (e.g. environmental protection). This is similar to the institutional-based view, which suggests that organisations make strategic decisions in response to formal and informal institutions (Peng et al., 2009). For example, existing literature found that board members are required to develop social ties with multiple institutional actors. Some other scholars, such as Pappas (1996), Wolf (1999), Light (2001) and Bryson (2018), indicated that another of the boards' responsibilities is to develop effective communications with the surrounding community to promote the works.

The social capital perspective is related to the quality of ties, which includes shared beliefs, diversity of actors and value of resources embedded in networks available to actors (Johnson et al., 2018). Indeed, social capital is the 'strength of weak ties' (Granovetter, 1973, p. 1360). Putnam (1993) also pointed out that one of the pre-conditions of developing social capital is trust. The perspective of social capital

provides opportunities to bring new knowledge and ways of thinking (King, 2004). In line with this, social capital can be seen as a strategic resource that can be exchanged or combined (Tsai and Ghoshal, 1998). Such a resource is developed through the exchange of competencies (Adler and Kwon, 2002). In particular, the theoretical framework is helpful in understanding organisations in emerging markets (Khanna and Palepu, 2010). The reason is that formal institutions lack such a social context, whereas network-based strategies are more powerful (Xin and Pearce, 1996; Peng, 2003). Social networks in such a national context can fill the institutional voids to ensure access to the resources in demand (Grosman and Leiponen, 2018).

Taken as a whole, social capital theory provides a tool to assess the quality of the network among various actors. However, the social capital perspective is not free of limitations. Fukuyama (2001, p. 12) reported that ‘one of the greatest weaknesses of the social capital concept is the absence of consensus on how to measure it’. Indeed, ‘Without clear conceptualization and measurement, social capital has the risk of meaning anything social and it will be impossible to verify its worth’ (Lin et al., 2001, p. 9). However, quantitative measurement is difficult to develop as it cannot be separated from its outcomes (Coleman, 1994). Furthermore, there may be limits to its capacity to analyse how such a network can be built by different actors and why such a network is initiated. Nevertheless, given the fact that NGOs’ performance is related to both intra- and inter-organisational resources, due to its emphasis on the network, the social capital perspective is not relevant to our context as it focuses mainly on the development of social networks (i.e. inter-organisational resources). Once again,

similar to the stakeholder perspective, the social capital theory provides a framework for analysing the quality of ties (i.e. linkages between inter-organisational resources), but is limited to analysing how both types of resources make impacts on organisational performance.

In line with this, scholars can also adopt the resource-based view (RBV) as an analytical framework to explore how NGOs take advantage of resources embedded within the organisation to improve competitive advantages and achieve their goals. In particular, the RBV perspective assumes that resources contributing to organisational competitive advantage are scarce, imperfectly imitable, and cannot be easily replaced (Barney, 1991). According to the RBV perspective, organisations are ‘a function of the combined value and rarity of all firm resources and resource interactions’ (Lavie, 2006, p. 643). From a project management (PM) perspective, resources held by organisations have been divided into explicit (i.e. ‘know-what’ resources including tools and techniques) and tacit resources (i.e. ‘know-how’ resources including skills and team values) (Nanthagopan et al., 2016). Thus, NGOs can improve their organisational competitiveness by enhancing internal governance, staff training and other similar practices.

However, the RBV perspective focuses on the internal resources of organisations, rather than resources acquired from the external environment (Dyer and Singh, 1998; Das and Teng, 2000; Steinle and Schiele, 2008; Hunt and Davis, 2012). In line with this perspective, NGOs are also seen as organisations operating under uncertainty due to their dependency on external funding (Bies, 2010) and the state (Rodríguez et al.,

2012; Greiling and Stötzer, 2015) to sustain their projects. Similarly, Brown and Ebrahim (2012) argued that sustainable NGO management requires partnerships among key actors to support ongoing projects. Based on this view, RBV is limited in its ability to interpret how NGOs can sustain their operations due to its restriction to identifying external resources. Thus, although the role of resources has been identified, the RBV perspective failed to address the contribution of external resource exchange.

Generally, because NGOs demand funding, legitimate statutes and other resources, these works argued that management of NGOs is based upon the acquisition and dependency of resources external to the organisation. In this regard, a number of works also considered NGOs' operations from strategic management perspectives using resource-based theories. Among these, resource dependence theory (RDT) (Rehli and Jager, 2011; Zihnioğlu, 2019) has been employed to analyse which types of resources can be used for value creations, why such resources are influential for multiple parties, and how such resources can be mobilised. Thus, a considerable number of studies, such as Ahmed (2014) and Nie et al. (2016), have investigated NGO operations using RDT to examine the degree to which NGOs depend upon resources from external sources. From the perspective of RDT, government plays a critical role in providing resources or legitimacy for organisations, especially in countries with relatively weaker market institutions (Gao et al., 2021). In addition, RDT also suggests mutual dependence in the way that government can constrain firms' strategic choices and provide firms with opportunities to influence political actors (Okhmatovskiy, 2010; Grosman et al., 2016). In our context, although this issue was addressed mainly by business studies, as

mentioned earlier, non-profits are relevant to our context due to their function of social value-creation. Therefore, the RDT perspective may be able to analyse what, how and why resources in the partnership can be used in the context of NGO. Within the context of NGO operations, the theory is suitable for discussing why and to what extent NGOs depend on external parties (e.g. donors). The theory views organisations as embedded in – and interdependent with – the environment (Hillman et al., 2009). In other words, NGOs are not able to survive without inter-organisational exchange with the environment in which they operate. However, different from the RBV perspective, RDT focuses mainly on the mobilisation of intra-organisational resources, which is limited to examine the influence of inter-organisational resources.

Once again, from a resource exchange perspective, although resources can be exchanged in the marketplace, many resources relating to organisational competitive advantages are not completely tradable as they are embedded in organisations (Chi, 1994). Hence, mergers and acquisitions (M&A) or strategic alliances are employed by organisations to obtain access to resources in other organisations (Das and Teng, 2000). Based on this logic, to improve operating capacities, NGOs seek to acquire resources external to the organisation. Yet, the contributions made by the resources internal to the organisation are not adequately understood.

Lastly, some other theoretical frameworks, including benefits theory (Stühlinger and Hersberger-Langloh, 2021), cognitive theory (Darmall et al., 2018), democratic theory (Mena and Palazzo, 2002), game theory (Chatain and Plaksenkova, 2018), institutional theory (Doh and Teegen, 2002; Hahn and Pinkse, 2014), multitasking

theory (Young, 2017), relational view theory (Stekelorum et al., 2019; Al-Tabbaa et al., 2021) and the theory of collaboration (Staden, 2018) have also been used.

To summarise, echoing the irrelevance of legitimacy and social capital theory due to ignorance of organisational resources, this study concerns only resource-based perspectives. RBV suggests that the organisation obtain more competitive advantages through the improvement of resources embedded in organisations. However, critics have argued that this analytical framework overlooks inter-organisational exchange. Levine and White (1961, p. 588) define organisational exchange as ‘any voluntary activity between two or more organisations which has consequences, actual or anticipated, for the realisation of their respective goals or objectives’. Following this notion, institutional theory, stakeholder theory and RDT perspectives indicate that the survival of an organisation relies on inter-organisational exchanges within social networks. In the context of NGOs, for instance, the dependency on funding is positively associated with its contribution to the operations (Kluvers and Sbister, 2015). However, these perspectives tend to focus on influential factors external to the organisation. Management control involves not only controlling internal factors (e.g. the relationship between management and workers as well as the division of labour among different levels of management) but also influencing the external environment, which is crucial to the viability of the organisation (e.g. relationships with the state, customers and suppliers). Thus, to close these gaps, a theoretical framework is needed that analyses the roles of both intra- and inter-organisation resources. In the following section, the justification of ERBV is presented.

2.5.2 Justification of the Use of Extended Resource-based View

In past studies, RBV has explained how organisations can achieve sustainable competitive advantages by acquiring valuable, rare and non-substitutable resources (Barney, 1991; Peteraf, 1993; Wan et al., 2011). In other words, the traditional RBV perspective assumed that value-creating resources are internally controlled by the focal firm (Barney, 1991). However, RBV is an incomplete framework that fails to identify the direct sharing of resources as well as the indirect impact associated with the external resources (Lavie, 2006). Likewise, Xu et al. (2014) claimed that RBV is not a perfect theoretical framework as human resources are not considered. In other words, the RBV perspective is limited in examining the influences of external resources and part of the internal resources. In line with the RBV perspective, the ERBV perspective provides suggestions for practitioners to deploy internal and external resources to reach better capacities (Xu et al., 2014). Xu et al. (2014) empirically investigated the relationship among external (i.e. supplier and customer integration), internal resources (i.e. top management support and information technology), and competitive advantage, suggesting that more external resources can increase the capacities of external resource acquisition. Additionally, both external and internal resources can improve business performance. Similarly, by adopting the ERBV, Arya and Lin (2007) provided empirical support for the logic of the theory that suggested organisations can improve their performance and obtain greater financial and non-financial rewards by collaborating with others. In a similar vein, Squire et al. (2009) found that buyer performance can be improved by building a stronger connection with suppliers. This,

in contrast to the RBV perspective, ERBV holds that essential value-creating resources can be also obtained through alliances with external partners (Ireland et al., 2002). In this regard, scholars suggested that firms must simultaneously consider their internal (e.g. organisational structure) and external resources (e.g. partners) to sustain competitive advantages (Lavie, 2006). In this section, the justification of the theoretical framework used in this study is presented.

Insead and Chatain (2008) suggested that the ERBV perspective indicates the resources obtained externally contribute more competitive advantage when a firm obtains better resources than its competitors. Consider buying firms in supply chains, for instance: it has been argued that they face more challenges to create competitive advantages if they compete with suppliers' best resources (Dyer and Hatch, 2006). This situation also occurs even when a firm participates in a supplier development programme (i.e. competitors still have access to more resources) (Mesquita et al., 2008). In line with this, Lewis (2010) suggested that firms' unique competitive advantages may depend on their network partners. As a key determinant, collaboration provides organisations access to resources due to the enhancement of interactions (Hansen, 1999). In our context, considering that NGOs are relevant to business studies, the question about the definition and formulation of their 'competitive advantage' is not clear. Taken as a whole, this study suggests that better NGO operating capacities are required to simultaneously take intra- (e.g. staff with professional qualifications) and inter-organisational resources (e.g. access to funding from government) into account. Unlike for-profit organisations, NGOs collaborating with other organisations seek to

acquire board members, volunteers and reputation rather than monetary inputs (Brody, 1995). By adopting this theoretical framework, the authors proposed five hypotheses to be tested, which will be discussed in the next section.

Constructs of Extended Resource-based View

In many cases, NGOs tend to leverage firms' market power to mobilise the entire industry and influence customers' consumption tendencies (O'Rourke, 2005; Schlegelmilch and Simbrunner, 2019; Konefal, 2013). Given that firms are required to comply with self-regulation developed by private actors (NGOs), they are also 'seeking to move beyond regulatory compliance to include green operations and supply chain practices often found that required resources were lacking in the firm's strategic core' (Hyatt and Johnson, 2016, p. 3). In line with this, there is a need to understand how different types of resources influence NGOs' competitive advantage.

Once again, RBV assumes that organisational competitive advantage relies on the resources held by the organisation itself, whereas the stakeholder and institutional theories emphasise influences from external actors. The perspectives mentioned above are incomplete to examine organisational competitiveness. Thus, traditional RBV has been expanded to include external entities to close the gap (Son et al., 2014). More specifically, based on traditional RBV, ERBV introduces a dyadic network between focal firms and actors in partnership with the firm. In particular, the central idea of ERBV is that organisations' strategic resources come not only from within organisations' boundaries but also from outside (Mathews, 2003). In other words, organisations can improve their competitive advantages by integrating internal and

external resources (Teece et al., 1997). Nevertheless, this view asserted that organisations' ability to acquire external resources can be enhanced by building internal capacities (Lai et al., 2012). However, as discussed in the previous section, a limited number of existing studies have discussed the influences of internal and external resources in the nonprofit sector. In this sense, resources held by both the organisation and its social network are taken into account. Under this context, in this section, the justification of ERBV is presented.

4.3.1 Intra-organisational Resources

The resource-based perspective can be used in both for-profit and non-profit contexts, in part because a not-for-profit organisation is also competing for revenues sources (Castaneda et al. 2008). In terms of intra-organisational resources, the resource-based perspective involves a range of strategic management practices. In other words, intra-organisational resources are the strategic management skills used to improve internal governance within organisations. Once again, these resources can be those used to enhance organisational governance efficiency, including financial management skills (Kluvers, 2013; Aldashev et al., 2017), accountability (Baur and Schmitz, 2012; Crawford et al., 2018; Krawczyk, 2018), transparency (Burger and Owens, 2011), strategic leadership (Latif and Williams, 2017) and human resource management mechanisms (Rodwell and Teo, 2004; Okorley and Nkrumah, 2012). These studies revealed that the internal management of organisational resources consists of the skills embedded in the organisation. In our context, the intra-organisational resource is NGO professionalism, which will be justified in Chapter 5.

4.3.2 Inter-organisational Resources

By exploring the benefits created by employee voluntary activities, Liu and Ko (2011) found that companies and nonprofits can both benefit from non-monetary exchange. In this regard, drawing on ERBV, external resources can be used by NGOs to build their capacities. Generally, inter-organisational resources are provided by NGOs' network participants. Collaboration across the sector has the potential to overcome governance deficits (Bäckstrand, 2006; Pinkse and Kolk, 2012) and bridge the gap between different actors to tackle global environmental or social challenges that cannot be effectively regulated by a single sector (e.g. national government) in the short term (London and Rondinelli, 2003; Selsky and Parker, 2005).

Specifically, the central idea of business-NGO partnership is that both parties would pursue the shared goals beyond their initial plans by combining their resources, skills and sharing common potential risks (Pedersen and Pedersen, 2013; de Lange et al., 2016). In line with this, such partnerships can be adopted to pursue economic values as well as tackling environmental (e.g. deforestation) (Tomei et al., 2010; Rausch and Gibbs et al., 2016) and social challenges (e.g. child labour) (Islam, 2019) by overcoming the limitations of two types of organisations. Similarly, organisations engage with government, for instance, because of its power that easily regulate the companies by influencing its internal and external resources by directing customers' purchasing preferences, encouraging media to improve legitimacy for firms with cleaner production and imposing taxes on firms with unsustainable practices (Clemens and Douglas, 2006).

To summarise, by collaborating with actors across sectors, NGOs can overcome their governance deficit by obtaining resources (e.g. funding source, legitimacy, technical support and human resource) to support their programmes. However, ERBV also states that internal resources can nurture external resources or capabilities and further improve competitive capability and firm performance (Lai et al., 2012). In a more specific vein, organisations may improve their structure by implementing cross-functional coordination and joint decision-making, which lead to better performance (Dyer and Singh, 1998; Stank et al., 2001; Leuschner et al., 2013). By doing so, for instance, firms can reduce conflicts between departments and help their manufacturers' process information more effectively, allowing them to improve their abilities to identify external resources (Lai et al., 2012). Thus, in this regard, the strategic integrations of organisations' external and internal resources play a strategic role in improving their competitive advantages. However, in the context of the not-for-profit sector, the current understanding of this issue is inadequate. Specifically, the relationship between intra- and inter-organisational resources remains unclear. Thus, in our context, there is a need to deepen the understanding regarding the degree to which NGO professionalism and external actors interact with each other. Following this framework, the selection of variables will be justified in the following sections.

2.6 Research Gaps and Research Questions Once again, by collaborating with actors across sectors, NGOs can overcome their governance deficit by obtaining resources (e.g. funding source, legitimacy, technical support and human resource) to support their programmes. However, ERBV also states that internal resources can nurture external

resources or capabilities and further improve competitive capability and firm performance (Lai et al., 2012). In a more specific vein, organisations may improve their structure by implementing cross-functional coordination, joint decision-making and lead to better performance (Dyer and Singh, 1998; Stank et al., 2001; Leuschner et al., 2013). By doing so, for instance, firms can reduce conflicts between departments and help their manufacturers' process information more effectively, which allow them to improve their abilities to identify external resources (Lai et al., 2012). Hence, in this regard, the strategic integrations of external and internal resources of organisations play a strategic role in improving the competitive advantages. However, in the context of the not-for-profit sector, the current understanding of this issue is not sufficient. In this, the relationship between intra and inter-organisation resources remain unclear. Thus, in our context, there is a need to deepen the understanding regarding the degree to which NGO professionalism and external actors interact with each other. Following this framework, the selection of variables will be justified in the following sections.

In this study, it is sought to systematically analyse the related works in the existing study and provide a conceptual framework based on the proposed theoretical framework. In doing so, the authors reviewed 82 papers and proposed a conceptual framework for this study. In the course of the literature review, the authors also identified knowledge gaps in the reviewed articles.

First, it was observed that most of the reviewed literature addressed NGO operational efficiency in the Western social context, whereas developing countries, transitioning nations and socialist countries received less attention from scholars.

Therefore, further studies need to reinforce understandings of non-Western contexts, seeking to answer questions regarding the indicators (especially external influential factors) of NGO performance or effectiveness in a non-Western context and practical implications in a non-Western context.

Second, in terms of the theoretical frameworks mentioned earlier, RBV and RDT address how internal resources influence organisational competitive advantage. Once again, these analytical frameworks focus on either the external or internal aspects of organisational resources. A theoretical perspective combining both intra- and inter-organisational resources is therefore needed to deepen the understandings of organisational performance. In a similar vein, from the resource dependency perspective, influences from external institutions were discussed less than the influences of internal resources. Engagement with government, for instance, may be a problem when the power allocation among actors conflicts with that of other actors (e.g. the government is leading NGO-led initiatives). Altogether, these theories merely addressed the influence of either external or internal resources on the competitive advantage of organisations. Therefore, more studies ought to be carried out to investigate how internal and external resources can influence the performance of organisations and what the linkages are between resources both internal and external to the organisations.

Third, as stated earlier, ERBV suggests that intra-organisational resources can nurture inter-organisational resources or capabilities and further improve competitive capability and firm performance (Lai et al., 2012). Yet, the review identified a dearth

of studies addressing the linkage between intra- and inter-organisational resources and organisational performance. In this regard, there is a need to test the degree to which internal and external influential factors influence each other. Furthermore, in the reviewed articles, ERBV was used to analyse the operational issues in a for-profit context; however, it was rarely adopted in the context of NGOs. Thus, there is also a need to extend the theoretical framework in a not-for-profit context.

Finally, as mentioned previously, a number of studies have proposed sets of indicators to measure NGO operational efficiency. In particular, the measurement of NGO productivity is determined by NGOs' ability to accomplish social missions, which includes input, output, outcome and impact levels (Sanzo-Perez, 2017). In general, the performance measurement for the nonprofits should focus on social, environmental and financial values (Gamble and Beer, 2017). Sanzo-Perez (2017), for instance, used two sets of indicators (i.e. the quotient of the nonprofit ation's total assets and the number of beneficiaries reached during a year, and the quotient of the nonprofit organisation's total annual revenues and the volume of human resources) to measure NGO productivity. However, a commonly accepted set of performance indicators has yet to be defined, owing to the broad variety of performance assessment methods (Liket et al., 2014; Beer and Micheli, 2017; Beer and Micheli, 2018; Beer et al., 2021). To fill these gaps, in this study, we aim to employ ERBV to analyse internal and external influential factors of NGOs' performance and to answer the research questions listed below:

RQ1: What are the internal and external influential factors affecting domestic NGOs' operating performance in China?

RQ2: How do intra- and inter-organisational resources interact to affect operating performance?

2.7 Development of Hypotheses and a Conceptual Model

In the following section, the authors develop 5 hypotheses and a conceptual framework for the interpretation of regression models.

2.7.1 NGO Professionalism and Resource Mobilisation

NGOs face many challenges, such as funding, high staff turnover and retention of qualified employees (Bayalieva-Jailobaeva, 2014). As a result, according to Chan (2004), approximately 5 per cent of registered social organisations in China (e.g. charities and religious bodies) mainly rely on donations as the membership fee is the most important source of revenue. Therefore, Chinese NGOs must develop capacities to tackle these challenges to sustain their operations. In this regard, to provide higher qualified services and mobilise more resources, NGOs are required to be more professional in terms of organisational structure, effective management and expertise personnel training (Pereira et al., 2007). Salgado (2013) reported that a higher degree of professionalisation helps NGOs make greater impacts on resource mobilisation. Generally, resources can be classified as human, financial, physical and social (Walters, 2020). In a more specific vein, the existing studies pointed out that a higher degree of professionalisation allows NGOs to attract tangible resources. Pereira et al. (2017) claimed that, with a higher degree of professionalisation (e.g. adaptation of more expertise in administrative and fund-raising strategies), NGOs can become less dependent on the state for funding and increase the volume of private donations. The

management of volunteer labour, for example, is one of the vital ways to manage other resources in NGOs (Handy and Mook, 2011). When performing the same activity, volunteers are more agreeable (Elshaug and Metzger, 2001) and empathic (Mitani, 2014) than paid staff. Therefore, compared with paid staff, volunteers are more capable of providing informal care (Fine, 2015). Likewise, Guo (2007) reported that the professionalisation of the board can be improved by attracting more government funding. In addition to the professional management of human resources, the management use of other techniques can be used to attract more resources. For example, Zorn et al. (2013) found that the professional use of the internet and social media can improve NGOs' capacities of resource mobilisation.

In general, Chinese NPOs lack professional capacities. Wang and Liu (2009, p. 30) state that, “[c]omparatively speaking, China’s NGOs generally exhibit deficiencies in talented professionals, resource mobilization capacity, organizational management, coordination of interactive [collaboration] capabilities and crisis response capacity.” Again, as mentioned above, a higher degree of professionalisation allows NGOs to develop trust and mobilise more financial resources from stakeholders. Therefore, numerous studies have called for improving professionalisation in the Chinese nonprofit sector. For example, as the state has significant gatekeeping powers over the resources NGOs need (Hsu and Jiang, 2015), nonprofits are difficult to be competitors (Ru and Ortolano, 2009). In this sense, nonprofits in China are also required to be more professionalised to deal with political actors to mobilise more resources.

Thus, professional NGOs have multiple funding sources, such as membership

fees, regular project-based donor funding social entrepreneurship and occasional support from businesses (Bayalieva-Jailobaeva, 2014). This may be because professional NGOs are capable of maintaining good relationships with multiple parties. Dolhinow (2005) pointed out that a more professionalised and formalised NGO may depend on government funding and maintain good relationships with other members of the community. NGOs with a higher degree of professionalisation can attract more funds from elite members and foundations (Staggenborg, 1988), allowing them to hire professionals to sustain their operations (Stapleton, 2013). In contrast, without sufficient financial resources, NGOs cannot provide regular salaries to their staff and hire professionals (Bayalieva-Jailobaeva, 2014).

As discussed earlier, as a form of professionalisation, a higher degree of accountability enhances the recognition and trust of – and thus, connections with – stakeholders. Shen and Yu (2017) suggested that, in China, governmental organisations are more willing to collaborate with professionalised NGOs and provide them with more opportunities to institutionalise their proposed standards. Another strand of research suggested that NGO professionalism is positively related to the capacities of developing social networks. For instance, a professionalised NGO can increase the participation rate of grassroots participation and keep working on the project, even when the grassroots participation rate is low (Staggenborg, 1988; Lehrner and Allen, 2008). Based on the discussion above, relating these to our context, the proposed hypotheses are as follows:

Hypothesis 1: NGOs with more intra-organisational resources are better at

mobilising external resources;

Hypothesis 1a: A higher degree of NGO professionalism enables NGOs to attract more funding from external entities; and

Hypothesis 1b: NGO professionalism enhances NGOs' capacities to build connections with the government.

2.7.2 NGOs' Political Ties and Fund-raising In General, in Chinese society, the guanxi network is one of the guiding structures in economic and social organisations (Lin, 2011). Such a type of network is based on implicit norms rather than written rules. By building informal networks, organisations can access and exchange social resources (Judd, 1997). In China, due to the mutual needs of the association and the state, grassroots NGOs grow rapidly (Chen, 2020). Ho (2007), likewise, investigated the official support for ENGOs, which was accounted as a process that helped shape the gradual development of ENGOs in China. Thus, it can be seen that NGOs' ties with political actors in China are one of the crucial factors for their success. Political ties are defined as connections between NGOs' leadership and current or former government officials and/or legislative body members (e.g. People's Congress) (Xin and Pearce, 1996; Johnson and Ni, 2015) for economic or political benefits (e.g. approval of registration and political protection) (Shue, 1998; Chan, 2010; Johnson and Ni, 2015). Sun et al. (2012) also asserted that the first type of linkage encompasses the organisational linkages established between firms and political institutions through affiliation, ownership or structural connection. The second type of connection involves interpersonal relationships between firms and governmental agencies (e.g. personal–

organisational linkages and board and management-level political ties). Thus, to some extent, political connections not only determine the survival of NGOs but also their success in conducting activities.

In the existing literature, the relationship between political connection and organisational performance was discussed. In nonprofit literature, it was suggested that trust plays a pivotal role in the fund-raising process. In Western countries, NGOs are relatively independent from the state system (Dentoni et al., 2016), whereas governments in emerging countries lack the experience to provide social services but are also hesitant to allow full development of independent NGOs (Hasmath et al., 2019). In an authoritarian state such as China, due to the significant power differential between the political and nonprofit actors, NGOs face significant challenges when building partnerships with government (Hsu and Hasmath, 2014). That is to say, in Chinese society, those without connections with government agencies are disadvantaged in competition and the government–NGO relationship is unequal (Zhao et al., 2016). For example, there is a greater likelihood that independent NGOs will be monitored by political agencies to limit their potential for confrontation with political authorities (Ljubownikow and Crotty, 2014). Indeed, through connections with government agencies, NGOs can avoid monitoring from political authorities (Zheng et al., 2019). Furthermore, compared with independent NGOs, NGOs with political ties can access a wider and deeper pool of resources but face more risks from business partners (Chen et al., 2020). In particular, NGOs in China with stronger political connections are more likely to receive stable funding sources and have a more developed management system

(Zhan and Tang, 2016). One of the examples is the Red Cross Society of China, a politically connected NGO, which was criticised by its business partners for financial misconduct in 2011 (Chen et al., 2020). However, empirical research found that NGOs with political connections face the risks of loss of professionalisation, the bureaucratisation of internal governance, and the tendency to provide short-term and irregular services (Li et al., 2012). Nevertheless, they may also lose part of their autonomy as they do not have the power to negotiate with the government (Zhu et al., 2021).

In China, NGO founders without party-state experience usually avoid state and government attention. In contrast, if they have experience in the party-state system, their organisations usually utilise resources that focus on partnerships with party-state agencies (Hsu and Jiang, 2015). For example, Green Zhejiang (an environmental NGO founded by experts from Zhejiang University in 2000) overcame such disadvantages by mobilising citizens to report water pollution to attract the attention of government agencies, thereby borrowing informal power from political connections and providing high-quality information and solutions for local government (Gao and Teets, 2021). Gao and Teets (2021) also noticed that, through its political ties, Green Zhejiang was able to obtain official endorsement without having to apply for legal registration. In particular, they indirectly developed connections with political actors through the founder's connections with the Youth League of the College of Environmental and Resource Sciences at Zhejiang University, which provided them with a trusted channel to leverage the power of the party-state and reduce uncertainty when conducting

activities (Gao and Teet, 2021). In contrast, NGOs with close relationships with the party-state system can directly work with state actors to leverage other governmental agencies (Hsu and Jiang, 2015). Like NGOs in other countries, Chinese NGOs' difficulties in mobilising resources have limited their opportunities to sustain services (Zhan and Tang, 2013, Mmaitisi, 2020). Thus, NGOs seek external funding sources to sustain their operations. As there is no tradition of giving to strangers in China, the concept of donors contributing to NGOs is relatively new for the public (Johnson and Ni, 2015).

Traditionally, NGOs should be private and non-profit-making organisations that provide a particular type of social service, such as disaster relief and poverty reduction (Clark, 1991; Carroll, 1992). Yet, in Mandarin, the term 'NGO' (Fei Zhengfu Tuan Ti) can be translated as 'anti-government organisation' (Liang and Zhu, 1974). Like in many post-communist countries, in China 'the NGO sector is in a nascent stage and citizens lack prior experiences with NGOs as activist organisations and providers of public goods and services' (Lee et al., 2009, p. 9). Within this context, citizens lack recognition of the nonprofit sector and express limited interest in participating in volunteer activities (Howard, 2002). As a result, Chinese citizens may mistrust NGOs as they represent 'selfish' interests (Shi, 2008). However, surveys of citizens have found that NGOs are seen as more credible if they are supervised by the state (Dickson, 2016). If NGOs are not in cooperation with the state, it is very hard for them to work in the local area as people prefer to listen to the state (Farid and Song, 2020). NGOs with stronger connections are more likely to attract donations from political institutions

(Spires et al., 2014). That being said, in China, NGOs with more political connections obtain more donations because of the traditional institutionalised role of the state as an actor addressing social needs (Young and Shih, 2003). From the donors' perspective, funding provided by the government can be used as a predictor of a high-performing legitimate organisation (MacIndoe, 2008; Suarez, 2011). That is to say, private funds for NGOs with staff from the public sector may be used by donors as a means to build their political ties (Wang and Qian, 2011; Johnson and Ni, 2015). Likewise, another strand of studies (e.g. Jing (2015) suggested that connections with governmental entities not only allow NGOs to gain more recognition from donors but also increase their opportunities to acquire funds from the public sector. However, some studies also reported that Chinese donors prefer NGOs with fewer connections to political institutions as they are more independent and legitimate compared to those with more political ties (Spires et al., 2014).

For these reasons, Chinese NGOs are more likely to build alliances with the government rather than maintain their autonomy (Hsu, 2010). To summarise, as the Chinese government does not have enough capacity to control all NGOs (Zhan and Tang, 2013), the state has applied strategies to empower nonprofits (Jing, 2015). In this sense, part of the nonprofits in China is allowed to access more resources and participate in policy advocacy, especially those with leaders who are social, economic and political elites (Ru and Ortolano, 2009). Similar to other authoritarian countries, the state plays a critical role in shaping the nonprofit sector in China as this sector is at

a very early stage of development (Zhan and Tang, 2016). In other words, Chinese NGOs are more capable of mobilising funds from both public and private sources when they have stronger political ties. Therefore, considering how NGOs' perceived legitimacy and donors' interest are affected by political ties, the authors argue that NGOs' political ties are positively related to their capacities to mobilise funds from the public. Therefore, another hypothesis is developed as follows:

Hypothesis 2: NGOs with more political ties in China are more successful in mobilising funds from the public.

2.7.3 Funds and NGO Professionalism

'The difference between "amateurs" and "professionals" raises issues that are at the heart of nonprofits' identity and culture'. (Hwang and Powell, 2009, p. 282). Although there is no universally accepted definition of 'NGO professionalisation', the term encompasses aspects of transparency (Rodríguez et al., 2012), human resource management (Kellner et al., 2017) and other facets of the organisation. Accordingly, professionalisation is typically associated with as having functionally specialised and well-paid staff (Zihnioğlu, 2019). Peteraf (1993) suggested that financial resources can be used to enhance the competitive advantages of organisations. That is, firms with greater financial resources can invest more to hire professionals (Hoegl et al., 2008) and create new products (Santoro, 2000). Demirkan (2018) found that the availability of financial resources is not related to firm innovation.

According to Sanzo-Perez et al. (2016, p. 11), 'One of the distinctive characteristics of human resources in NPOs is that they usually combine both paid staff and volunteers'.

In the context of non-profit entities, on one hand, professionalisation means to employ more paid staff and improve volunteers' qualifications (Sanzo-Perez et al., 2017). On the other hand, professionalisation in non-profit entities refers to the empowerment of human resources. For example, the professionalisation of human resources can increase work satisfaction, reduce turnover rate and improve service orientation (Bennett and Barkensjo, 2005), ultimately leading to better performance (Selden and Sowa, 2015).

Yet, it is a paradox that 'despite the expanding number of graduates in the labour market – with many graduates unemployed or underemployed and not using their skills – the voluntary sector has difficulties attracting graduate labour' (Hurrell et al., 2011, p. 350). Indeed, similar to the for-profits, NGOs' competitive advantages in the job market are often limited by financial constraints, as professionals are less likely to be attracted to organisations offering low financial incentives. In response to such constraints, as the number of qualified staff is limited, NGOs are competing with each other to attract them by offering higher salaries. Additionally, NGOs with more financial resources can hire external consultants and provide a more developed internal training programme for their staff to improve professionalisation (Ossewaarde et al., 2008; Hwang and Powell, 2009; Andreassen et al., 2014) and organisational structure (Maloney et al., 2018). In contrast, financial restrictions often limit NGOs' competitive advantages in the job market as professionals are less likely to be attracted. In response to these, as the number of qualified staff is limited, NGOs are competing with each other to attract them by offering higher salaries. To sum up, more financial resources held by NGOs are positively associated with improved internal governance. Thus, the fourth

hypothesis is developed as follows:

Hypothesis 3: NGO funding is positively associated with NGO professionalism.

2.7.4 Intra-organisational Resources and NGO Operational Efficiency

Overall, from the knowledge-based perspective, knowledge is the only resource that provides a sustainable competitive advantage (Roberts, 2000; Storey and Quintas, 2001). Professionalisation examines the extent to which an NGO has a division of labour and the specification of responsibilities and positions (Hwang and Powell, 2009). Similarly, as Suárez (2011, p. 321) points out, ‘professionalization is an important management approach for achieving the mission, yet the effects of professionalization on performance are not always clear’. Overall, organisational capacities have been conceptualised as the abilities that enable organisations to mobilise resources, build competencies, sustain competitive advantages, and effectively allocate internal and external resources (Lahiri and Kedia, 2009). Specifically, the professionalisation of an organisation includes the introduction of specialised technical knowledge, ethical responsibility, and full-time or career employees (Perry, 1997).

Dyer (1989) and Chittoor and Das (2007) identified the positive relationship between professionalised human resource management and firm performance. In line with this, López-Cabarcos et al. (2019) asserted that firms’ product innovation and performance of depend on robust knowledge management. Thus, in some studies, human resource management is seen as one of the indicators of organisational professionalism. Gahlawat (2019), for instance, asserted that progressive management of human resource practices is more suitable for countries with high individualism, low

power distance, low uncertainty avoidance, and high masculinity (e.g. India). As strategic management of human resources is relevant to the acquisition and development of employees' capacities (Datta et al., 2005), it therefore has a positive impact on firm performance (van Esch et al., 2018).

Many prior studies have identified the role of human resources in organisational performance. In business firms, to increase productivity, another practice is to manage human capital as a core competence of the firm and to treat employees as a source of competitive advantage (Barney, 1991). Koch and McGrath (1996) revealed that the extent to which an organisation invests in the development of its employees is one of the most critical predictors of productivity (Rodwell and Teo, 2004). Relating these to the context of the non-profit sector, Ni et al. (2017) found that professionalised human resource and accounting practices help private foundations to reduce internal management costs, improve fund-raising efficiency and achieve efficiency goals. In the non-profit sector, human capital encompasses the knowledge and skills of employees and volunteers (Rodwell and Teo, 2004). For example, Randle and Dolnicar (2012) found that in the recruitment and selection of volunteers, one of the main challenges is to identify the people who meet the specific requirement of the positions.

In line with these findings, Wuthnow (1998) argued that the term 'non-profit professionals' is appropriate for those with special skills, access to desirable resources, and commitment and devotion to full-time efforts (Wuthnow, 2001). In particular, human resource plays a critical role in enhancing operational performance. Many studies have investigated the role of board members in the nonprofit sector, including

Axelrod (2005). According to Saidel and Harlan (1998, p. 255), 'a board that is highly regarded by funders and the community at large has connections that can provide staff with access to important decision-makers, which in turn enhances the nonprofit's capacity for political advocacy'. They generalised a board's role as encompassing the following responsibilities: determining the organisation's mission and purpose, selecting and supporting the chief executive, reviewing the executive's performance, planning for the future, approving and monitoring the organisation's programmes and services, providing sound financial management, enlisting financial resources, advancing the organisation's public image, and strengthening its own effectiveness as a board. Hence, the efficiency of the board in nonprofits can make impacts on the overall organisational performance. Similarly, another strand of research has explored how employees influence operations. According to Schwartz (2004), compared with GONGOs, semi-NGOs (e.g. university-affiliated NGOs that rely on international funding and indirect ties to the government) are more efficient as they recruit trained people (e.g. professors and graduate students). Two examples of such a type of organisation are the Beijing Environment and Development Institute (BEDI) and the Centre for Legal Assistance to Pollution Victims (CLAPV).

Moreover, Heylen et al. (2020) pointed out that in CSOs (e.g. NGOs), professionalism relies not only on the recruitment of professional staff but also on the organisational structures to decide how resources (e.g. volunteers) should be deployed. Generally, normalised and professionalised social movement organisations (e.g. NGOs) are those with established procedures and clear divisions of labour (Staggenborg, 1988).

When NGOs are more formalised, their impacts can be more powerful Staggengborg (1988). In line with this, one of the most important things is to consider the division of specification dealing with specific tasks (Albareda, 2018; Albareda and Braun, 2019). Zald and Ash (1966) pointed out that the influence of organisational structure varies. For instance, the bureaucratic structure enables organisations to expertise in institutional change, whereas the decentralised structure allows organisations to maximise personal transformation or human resource mobilisation. Likewise, Hollman (2018) found that such a task-specific structure may lead to more transaction costs.

Gamson (1975) suggested that with centralised decision-making mechanisms and reduced internal conflict, a formalised structure with a clear division of labour can maximise efficiencies in their activities. In contrast, however, Gerlach and Hine (1970) argued that decentralised NGO activities with a minimum division of labour, an overarching ideology, and that are integrated by informal networks, are more effective. Once again, more professionalised NGOs are more likely to adopt an effective internal governance mechanism (e.g. efficient organisational structure) and mobilise external resources (e.g. qualified staff with extensive social connections). In other words, professionalisation not only allows NGOs to improve their governance but also creates a balanced relationship with stakeholders and reduces conflicts of interest to carry out joint projects to improve efficiency. Therefore, the following hypothesis is developed:

Hypothesis 4: NGO professionalisation (intra-organisational resources) improves NGOs' operational efficiency.

2.7.5 Inter-organisational Resources and NGO Operational Efficiency

In social organisations (e.g. NGOs), people are the resources that support the development of the organisations' objectives (Batti, 2013). In many studies, organisational performance relies on not only organisations' internal resources but also their social networks. In the context of business studies, many studies have found a positive association between the quality of social capital and firm performance. More specifically, the network can be either political ties (i.e. informal connections with government officials and organisations) (Peng and Luo, 2000) and business ties (i.e. informal connections with other business organisations) (Luo et al., 2012). In China, approximately one third of all billionaires have political connections with the government (Economist, 2014). Not coincidentally, a positive linkage can be found between having connections with former politicians and firm performance (Hillman, 2005). In other words, firms are more likely to operate effectively by cultivating boards whose members have political experience and by recruiting directors who also have strong political experiences (Yarbrough et al., 2017). More recently, Lee (2019) investigated the operations of Chinese family businesses and found that the connections between families and other firms are more likely to enhance firms' networks and performances. However, political connections negatively impact the performance of family businesses (Lee, 2019). In particular, especially in the Chinese context, scholars have identified the impacts of political connections on organisational performance. The predominant understanding is that, in the not-for-profit sector, political ties can contribute to operational efficiency.

From a sociological perspective, collective actions cannot occur when it was not allowed by political actors (Watanabe, 2007). Indeed, without approvals from formal institutions, organisations would not be able to operate. Studies have found that in China, political connections increase firms' financial performance and organisational survival, as well as their access to a wide range of resources (Claessens, 2008). In our context, political alignment makes impacts on NGOs' operational efficiency. Shue (1998), for instance, argued that political alignment increases NGOs' opportunities to carry out collective actions, even beyond the bounds of current regulations. Additionally, as discussed earlier, greater financial resources allow NGOs to attract professionals and recruit external consultants to improve their internal governance, which can improve their service delivery quality. In line with this, political ties provide NGOs with a more stabilised environment and resources to carry out activities. In this sense, the next hypothesis is developed as follows:

Hypothesis 5: NGOs with more inter-organisational resources provide more capacities to operate;

Hypothesis 5a: The strength of NGOs' political ties are positively related to their operational efficiency;

Hypothesis 5b: NGOs with greater funding can improve their operational efficiency.

Based on the hypotheses above, a conceptual model is proposed as follows:

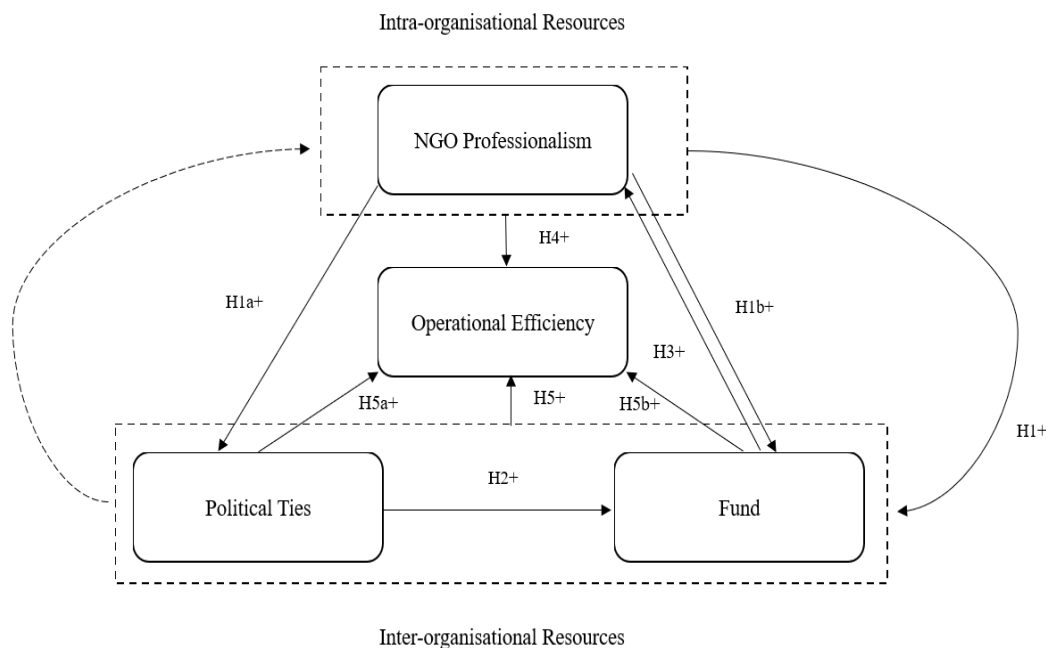


Figure 5. Proposed Conceptual Model

In the model above, the arrows illustrate the hypotheses proposed in the previous section. Although there is no hypothesis regarding the relationship between inter- and intra-organisational relationships, the authors hypothesised that NGO funding is positively related to NGO professionalism. That is to say, inter-organisational resources partly influence intra-organisational resources. A dotted arrow from the inter-organisational resources to the inter-organisational resources was therefore used to show the link. In the next section, the method used in this study is presented.

2.8 Summary

In general terms, this chapter reviewed the relevant literature using an SLR method, through which several themes were identified. the authors then examined the theoretical frameworks used in prior works, justified the theoretical framework used in this study, developed hypotheses and proposed a conceptual framework.

By using keywords related to sustainability and NGOs, at the first stage, 3,497

potentially relevant articles were identified on the database. After applying the proposed inclusive and exclusive criteria, 82 articles were finally identified for review. After reviewing the full texts, the following themes were identified: (1) NGOs in China, (2) NGO professionalisation, (3) cross-sectoral partnership and (4) NGO performance measurement.

In addition, before justifying the theoretical framework used in this study, an evaluation of the theories used in the existing study has been proposed. Overall, theoretical frameworks are either not suitable for the context of this study or else suffer from limitations. Social capital theory, for example, discussed the impact of the social network, which does not fully fit with the objective of this study (i.e. to identify the internal and external influential factors of NGO operational efficiency).

As mentioned earlier, the ERBV perspective indicates that the resources obtained externally contribute a greater competitive advantage when a firm obtains better resources than its competitors (Insead and Chatain, 2008). That is to say, the competitive advantage of organisations relies not only on internal management but also on their network partners (Lewis, 2010). In particular, it was suggested that the success of NGOs depends on the resources internal and external to the organisations (e.g. professional board members and volunteers).

After the justification of the theoretical framework used in this study, the authors then focused on the research gaps and research questions. First, as noted, most of the reviewed articles have discussed NGO operations in the context of the West, whereas attention to the Chinese context has been lacking. Moreover, in previous sections, it

was suggested that RBV and RDT addressed the role of resources in enhancing organisations' competitive advantages. However, they are not free from limitations: the former largely focuses on how resources internal to the organisations affect the development of competitive advantages, while the latter focuses on the impacts of external resources. That being said, a more holistic theoretical framework has yet to be applied. Finally, there are no commonly accepted indicators for NGO performance measurement. In light of these considerations, the following research questions were proposed: (1) What are the internal and external influential factors affecting domestic NGOs' operating performance in China; and (2) How do intra- and inter-organisational resources interact to affect operating performance?

Based on the literature review and research questions, by the end of this chapter, five hypotheses have been developed. The following hypothesis is proposed: NGO professionalisation (intra-organisational resources) improves NGO operational efficiency. Based on these hypotheses, a conceptual framework was proposed in Figure 5.

Chapter 3 Methodology

3.1 Introduction

This chapter presents the research approach adopted in this study. In particular, the justifications for the study's research philosophy and methodology are discussed. First, this chapter begins by introducing the research philosophy and the author's philosophical position. In general, a research philosophy involves either a subjective or an objective approach to research; these approaches are in turn divided into several core assumptions, such as ontology (i.e. what is reality?), epistemology (what is the nature of knowledge?) and methodology (Holden and Lynch, 2004). In these senses, the researcher's view of ontology affects their epistemological assumption, which affects their choice of methodology (Holden and Lynch, 2004). Thus, the first and second sections of this chapter comprise this debate, concluding with the justification of the author's philosophical position and choice of methodology.

Nowadays, the utilisation of existing data for research is becoming more prevalent (Schutt, 2011; Smith, 2008; Smith et al., 2011). Indeed, by following the particular research method (e.g. structural equation modelling), the utilisation of such a data type saves researchers time and resources in carrying out empirical research (Johnson, 2017). In particular, using secondary data for analysis concerns the questions regarding data collection, analysis and interpretation (Creswell and Creswell, 2017). In our context, this study adopts regression analysis as the method to analyse the datasets. In theoretical terms, Skyes (1993) described regression analysis as a statistical tool for the discussion of the causal relationships and 'statistical significance' between variables (e.g. money

supply and inflation rate). In our context, several causal relationships are tested, such as the relationship between NGO professionalisation and operational efficiency. As such, multiple regression is applied to test the relationships between multiple variables. Taken as a whole, the third section of this chapter aims to justify the adaptation of the secondary data analysis in this study, which involves data collection, data analysis and ethical considerations. Additionally, at the end of this section, the validity and reliability of the data analysis are discussed. The last two sections also address the ethical issues and potential risks of the research.

3.2 Research Philosophy

In the social sciences (including management studies), epistemology and ontology are represented by two extremes: positivism and constructivism/interpretivism (Brustad 2002). Once again, Lincoln et al. (2011), Holden and Lynch (2004) and Antwi and Hamza (2015) suggested that the subjective and objective approaches are two major philosophical approaches with three core assumptions: ontology (i.e. the nature of knowledge or reality), epistemology (i.e. how we know what we know) and methodology (i.e. the methods for researchers to investigate social phenomena). Axiology, another philosophical paradigm, concerns the questions regarding how to identify the value of research participants (Thornhill et al., 2009).

Once again, ontology refers to a branch of philosophy concerning the nature and structure of the world (Wand and Weber, 1993). Ontology can be further classified into two dimensions: positivism and interpretivism. Positivism asserts that reality can be measured using independent instruments, whereas interpretivism holds that reality is

consistent with people's subjective experiences (Mutch, 2005). Going further, positivism asserts that social reality is based on empirical facts that exist apart from personal ideas and are governed by laws of cause and effect (Neuman, 2003).

Epistemology questions how we know what we know (Hirschheim et al., 1995) and is usually divided into objectivism and subjectivism. Of these, objectivism holds that reality is independent in nature or society, whereas interpretivism assumes that reality is the product of social processes (Neuman, 2003).

Finally, axiology is another philosophical assumption that refers to the role of values and ethics within the research process (Thormhill et al., 2009). In this sense, it is most relevant during the data collection. The positivist researcher holds that the data collections should be free of value, whereas the interpretivist prefers a value-bounded strategy to identify key people and information (Thormhill et al., 2009). Collectively, the positivist paradigm requires a research methodology that is objective, whereas the interpretivist paradigm requires a subjective approach.

Hence, methodologically, positivists often perform theory-testing in experimental studies (Antwi and Hamza, 2015). In other words, positivists adopt quantitative methods in their research. Furthermore, interpretivists or constructivists believe that the world is constructed, interpreted and experienced by people, which is a perspective often linked with qualitative methods (Bogdan and Biklen, 2007; Maxwell, 2012). Qualitative researchers' goal is to obtain insiders' views. By doing so, methodologically they observe people and their interactions, participate in activities, interview key people, carry out case studies or analyse existing documents without controlling the context or

in a natural context (Antwi and Hamza, 2015). In line with this, qualitative methodology is associated with interpretivist epistemology and constructionist ontology (Antwi and Hamza, 2015). By contrast, positivists use validity, reliability, objectivity, precision and generalisability to judge the rigour of quantitative studies (Ulin et al., 2004), whereas qualitative studies are judged by trustworthiness (Lincoln, 2007). In summary, quantitative studies are linked with objectivist ontology and empiricist epistemology in the positivist paradigm, which emphasises the measurement of variables and testing of hypotheses to generalise causal relationships (Marczyk et al., 2005). In Table 3, the comparisons of both philosophical paradigms are illustrated.

Table 3. Differences between Quantitative and Qualitative Approaches

(Source: Antwi Hamza, 2015)

Philosophical Paradigm	Positivist	Interpretivist
Ontology		
Epistemology	Dualist/Objectivist	Subjectivist
Axiology	Value-free	Value-bound
Methodology	Quantitative approach	Qualitative approach
Research Methods	Hypothesis-testing	Case studies
Nature of Data	Detective approach (theory-testing)	Inductive approach (generation of theory)
Instruments		
Data Analysis	Identify statistical relationships among variables	Use descriptive data, search for patterns, themes and holistic features, and appreciate variations

3.3 The Author's Philosophical Choice

Like the positivist in the natural sciences, a positivist researcher in the social sciences holds that reality can be measured by using independent instruments (Mutch,

2005), collecting value-free data (Thormhill et al., 2009) and relying on empirical facts separate from personal ideas (Neuman, 2003). For these reasons, positivist research often performs theory-testing in experimental studies (Antwi and Hamza, 2015). Once again, this study aims to answer the following questions: (1) What are the internal and external influential factors affecting domestic NGOs' operational efficiency in China, and (2) How do intra- and inter-organisational resources interact to affect operational efficiency? The answers to these research questions are based on a theory-testing approach to verify and measure the causal relationship between variables (i.e. test the ERBV and identify the causal relationship among variables). Thus, the positivist paradigm (in other words, the quantitative method) has been chosen for this study, which requires an objective approach and a value-free data collection process. In the following section, the research approach (i.e. secondary data analysis) is presented.

3.4 Secondary Data Analysis

The method of secondary data analysis involves the re-use of pre-existing data, which can be used to verify previous research and address new or additional research questions that may emerge during the literature review process (Heaton, 2008; Johnston, 2017). In our context, our research questions (e.g. to what extent the intra- and inter-organisational resources influence NGOs' operational efficiency) emerged after reviewing relevant literature and datasets. In the next paragraph, the advantages and disadvantages of such a method in our context are presented.

According to Johnston (2017), to carry out secondary data analysis, researchers must utilise the existing dataset and answer the research questions by applying

theoretical knowledge and conceptual skills. Many studies discuss the advantages of using such a method. For example, Smith (2008) found that the advantages of using secondary data analysis are cost-effectiveness and easy access. In the context of this study, the collection of first-hand data from the nonprofits in China was challenging in the lockdown during the Covid-19 pandemic. In this sense, secondary data provides an alternative opportunity to do research. Similarly, Doolan and Froelicher (2009) asserted that the use of such a dataset is less time-consuming than collecting first-hand data because the processes of measurement development and data collection are skipped. By selecting the proper dataset, the authors reviewed different high-quality databases, such as the China Stock Market and Accounting Research (CSMAR) database (<http://www.gtarsc.com>) and the WIND Economic (WIND) database (<http://www.wind.com.cn>). After reviewing the datasets and the objectives of this study, the dataset used in this study was collected from the Chinese Research Data Services Platform (CNRDS) database (<http://www.cnrds.com>) in March 2018 and transformed as the cross-sectional dataset, which was less time-consuming than other methods of data collection would have been. Another advantage is that secondary data often contains a large sample size with greater validity and generalisability compared to primary data (Smith, 2008; Smith, 2011). In our study, the number of samples contained in the dataset is more than 2,100 after ‘cleaning’ the original dataset. So much information has been collected in the past, which can be re-used to make new and significant contributions to existing knowledge (Pederson et al., 2020). In many cases, secondary data can be used either for inductive research that focuses on theoretical

exploration (Bholat, 2015) or for deductive research to test a theory (Sarkar et al., 2020). Additionally, as the dataset is already available, it can be used to carry out studies in a more timely manner without spending a long time submitting proposals and collecting first-hand data (Pederson et al., 2020). However, the method of secondary data analysis is not without limitations. First, because secondary data was originally collected for the purposes of previous researchers (Boslaugh, 2007a), the dataset may be unfit to answer the current researcher's specific questions (Doolan and Froelicher, 2009). In this regard, additional data cannot be collected as there is a lack of access to participants (Heaton, 2008). To assess the fitness and quality of the dataset, it is necessary to determine the objective of the original study, the information included in the dataset, the data collection process, and who collected the dataset (Stewart and Kamins, 1993). Likewise, because the current researchers (in most cases) did not participate in collecting the original data, they cannot be certain of its quality (Johnston, 2017). To address these issues, the authors have conducted an evaluation of our dataset, which is justified in the following sections.

3.5 Regression Models and Variables

In the following section, the regression model and variables are discussed. First, the description and justifications of the variables used in this study are presented. Next, based on 5 hypotheses, the proposed regression models are presented.

3.5.1 Definitions of Variables

Appendix 2 shows the full list of the variables in the original data set. Predominantly, Chinese scholars have explored NGO governance using two types of

indicators. On one hand, in terms of the external indicators, scholars tend to highlight the influence of resources and the institutional environment. Regarding internal indicators, scholars focus on the influences of human resources and processes (Zhang et al., 2011). In addition, in line with the research gaps and research questions, some of the indicators have been selected as measurements. Next, this section presents the justification of the variables used in this study. This study considers 14 variables divided into three groups: (1) intra-organisational resources (e.g. NGO professionalism), (2) inter-organisational resources (e.g. funding and political ties), and (3) NGO operating performance. In Table 4, the descriptions and classifications of variables are presented.

Table 4. Variables and Definitions

Name	Variable	Attribute	Definition
Panel A: Intra-organisational resources			
Yr	Number of years since the organisation was founded	Continuous	Number of years since NGO's starting date
Evaluegra	The score obtained from performance feedback	Categorical	NGO's rating in the national evaluation
Barea	Scope of operation	Binary	Regional scope for NGO's operation (i.e. whether the NGO is operating nationally or locally)
BodSup	Total score for the board of supervision	Continuous	Qualification of NGO's board of supervision
BodMgt	Total score for the board of management	Continuous	Qualification of NGO's board of administration
Nfem	Number of staff	Continuous	Total number of full-time and part-time staff
Nvolun	Number of volunteers	Continuous	Total number of volunteers

Nvolun_x_Nfem	Interactions between volunteers and paid staff	Continuous	Additional explanatory variable for testing leadership on volunteering activities.
Panel B: Inter-organisational resources			
Redepart	Registration level	Categorical	Whether the NGO is affiliated to a low-, middle- or high-level governmental agency
Nproper	Number of senior managers who have worked in the provincial official institutions	Continuous	Total number of NGO managers who have worked for the provincial governmental organisation
Nstaper	Number of senior managers who have worked in the national official institutions	Continuous	Total number of NGO managers who have worked for the national governmental organisations
Orifund	Startup capital	Continuous	The total amount of funds at NGO's starting date
YrIn	Annual income	Continuous	NGO's total amount of annual income from private sources
Govgra	The total amount of governmental subsidies	Continuous	NGO's total amount of funding from governmental organisations
Panel C: NGO operational efficiency			
Pwelexp	Funds consumed by projects per staff	Continuous	Staff's average amount of funds used to carry out project

As presented in Table 4, fourteen variables were used in this study. Overall, all of the variables were selected based on guidelines established in existing studies. For example, Wang and Yao (2016) pointed out that an organisation's age can function as a measurement of its links to the community and capacities of service delivery. Relating this to our context, organisation age is therefore used to measure NGO professionalism. In a similar vein, *Pwelexp* stands for the total funding for NGOs' projects per staff,

which is used as an independent variable to measure NGO service output (i.e. operational efficiency). The dependent variables, as mentioned earlier, include intra-organisational resources (i.e. NGO professionalism) and inter-organisational resources (i.e. funding and political ties).

Measurement of NGO professionalism aims to measure the degree to which NGOs operate as formalised organisations. The following variables (shown in Panel A) are used to measure the degree of NGO professionalisation: *Yr* (number of years since NGO started operations), *Evaluagra* (performance feedback given by government agencies), *Barea* (whether NGO is operating nationwide or locally), *Orifund* (NGO startup capitals), *BodSup* (qualification of NGO supervisory board), *BodMgt* (qualification of NGO management board), *Nfem* (number of staff) and *Nvolun* (number of volunteers). In these, it is assumed that the number of volunteers is negatively associated with NGO professionalism (i.e., the more volunteers, the less professionalisation).

Similarly, in terms of inter-organisational resources, *YrIn* (NGO total income) and *Govgra_Nimit* (NGOs total funds from the government) are used to represent NGOs' funding. Moreover, NGOs' political ties are measured by *Redepart* (NGO registration level), *Nproper* (number of staff who have worked in provincial governmental organisations) and *Npraper* (number of staff who have worked in national governmental agencies). In these, *Redepart* is classified by the index of governmental organisations developed by the Chinese central government. Likewise, the total benchmark of the board of supervision and administration was calculated in line with

the official standard (e.g. staff who worked as senior officials in central government are marked as 3, while those who worked as senior staff in provincial government are marked as 2).

3.5.2 Regression Model

According to Gálvez Rodríguez et al. (2016), the measurement of NGO efficiency is based on the input–output model (i.e. the ratio of resources collected from the public to the resources used to carry out projects). More specifically, the inputs include operating cost, number of contracted employees, and funding from the public, while the outputs include the amount of funding invested in projects, the total number of projects carried out, and the total number of people associated with social programmes. Below, in Models 1 through 3, the link between external and internal resources are investigated.

In past studies, NGO professionalism has been related to various measurements. For instance, longer organisational age is associated with increased NGO professionalism as defined by the development of reputation and online transparency (Merino et al., 2008; Rodríguez et al., 2012). Thus, this study adopted the number of years since the organisation was founded as one of the indicators to measure NGO professionalism. Likewise, the legitimate status was considered as another aspect influencing the internal control of the organisation (Marcuello and Salas, 2000). In our context, it is measured by the level of governmental agencies that NGOs affiliated with. In other studies, indicators such as the number of qualified staff (Kluvers and Isbister, 2015) and gender distribution of board members (AbouAssi et al., 2016) have been

used to measure NGO professionalism. Therefore, the qualifications of human resources is another dimension to measure professionalism. Thus, in Models 2 and 3, the independent variables are the number of years since the NGO was established, the feedback given by governmental agencies, the geographical scope that the NGO operates in, the number of full-time staff and volunteers, and the qualification of the board of supervision and board of administration.

$$\text{InterOrg} = \alpha_0 + \beta_0 \text{IntraOrg} + \varepsilon_0 \quad (1)$$

$$\text{Fund} = \alpha_1 + \beta_1 \text{Yr} + \delta_1 \text{Evaluagra} + \zeta_1 \text{Barea} + \eta_1 \text{Nproper} + \theta_1 \text{Npraper} + \iota_1 \text{Nfem} - \gamma_1 \text{Nvolun} + \iota_1 \text{BodSup} + \kappa_1 \text{BodMgt} + \lambda_1 \text{Nvolun_x_Nfem} + \varepsilon_1 \quad (2)$$

$$\text{Pol} = \alpha_2 + \beta_2 \text{Yr} + \delta_2 \text{Evaluagra} + \zeta_2 \text{Barea} + \eta_2 \text{Nproper} + \theta_2 \text{Npraper} + \iota_2 \text{Nfem} - \gamma_2 \text{Nvolun} + \iota_2 \text{BodSup} + \kappa_2 \text{BodMgt} + \lambda_2 \text{Nvolun_x_Nfem} + \varepsilon_2 \quad (3)$$

Following the definition of political ties, measured by the number of senior managers who serve or served as government bureaucrats in Fan et al. (2007), this study measures political ties by the following indicators: the number of staff who have past work experience in governmental organisations, the number of staff who are currently working for governmental agencies, and the level of governmental organisation (e.g. provincial, national) that NGOs are affiliated with. Thus, as presented below, these indicators are used as the independent variable in Model 4.

$$\text{Funding} = \alpha_3 + \beta_3 \text{Redepart} + \gamma_3 \text{Barea} + \delta_3 \text{Bodsup} + \varepsilon_3 \text{BodAdmin} + \varepsilon_3 \quad (4)$$

In addition to these indicators, other studies also considered external factors as indicators to measure NGO professionalism. Among them, public funding is seen as the reflection of good reputation, societal trust (Okten and Weisbrod, 2000) and

organisational efficiency (Frumkin and Kim, 2001). In this study, funding is measured by the amount of funds available when the organisation was established, annual income, and the amount of funding provided by government, which is presented as the independent variable in Model 5.

$$\text{Pro} = \alpha_4 + \beta_4 \text{Yrin} + \gamma_4 \text{Orifund} + \delta_4 \text{NvolunGovgra_Nimit} + \varepsilon_4 \quad (5)$$

As described previously, García-Sánchez (2010) conceptualised operational efficiency as the rational use of resources to maximise benefits. In contrast to for-profit organisations, in the NGO sector, efficiency measurements are based on improvements in social welfare (Epstein and McFarlan, 2011). Therefore, to measure efficiency, the number of funds used to carry out projects is adopted as the indicator to measure social welfare. Thus, in this sense, the dependent variable in the following regression models is efficiency as measured by the number of funds used to carry out projects. In Model 6, the relationship between operational efficiency and NGO professionalism is discussed, while Models 7, 8 and 9 address the linkage between operational efficiency and inter-organisational resources.

$$\text{Efficiency} = \alpha_5 + \beta_5 \text{Yr} + \delta_5 \text{Evaluagra} + \zeta_5 \text{Barea} + \eta_5 \text{Nproper} + \theta_5 \text{Npraper} + \iota_5 \text{Nfem} - \gamma_5 \text{Nvolun} + \iota_5 \text{BodSup} + \kappa_5 \text{BodMgt} \lambda_5 \text{Nvolun_x_Nfem} + \varepsilon_5 \quad (6)$$

$$\text{Efficiency} = \alpha_6 + \beta_6 \text{InterOrg} + \varepsilon_6 \quad (7)$$

$$\text{Efficiency} = \alpha_7 + \beta_7 \text{Redepart} + \gamma_7 \text{Barea} + \delta_7 \text{Nproper} + \varepsilon_7 \text{Nstaper} + \varepsilon_7 \quad (8)$$

$$\text{Efficiency} = \alpha_8 + \beta_8 \text{Yrin} + \gamma_8 \text{Orifund} + \delta_8 \text{Govgra_Nimit} + \varepsilon_8 \quad (9)$$

3.6 Data Collection and Sampling

The basis of secondary data collection involves data searching, data sharing and

data selection. One of the commonly accepted ways to collect secondary data is to access datasets stored in public or institutional archives and re-use them in secondary research, as these datasets are well-documented and meet ethical requirements (Heaton, 2008). Thus, in this study, data used for analysis was collected from the CNRDS.

Specifically, CNRDS is a high-standard and open access research database providing high-quality quantitative data. It contains over 100 sets of data for business, management and social science research, which was collected and reviewed by academics from elite research institutions. By using the data collected from this database, the authors identified a considerable number of relevant articles that have been published in peer-reviewed journals, such as the *Journal of Banking & Finance* and the *Journal of Accounting and Public Policy* (CNRDS, 2021). In particular, our study used the Chinese NGO (CNGO) dataset from the CNRDS database, which contains 16 datasets (e.g. the overview of NGOs, data collected from NGOs' financial reports, the statistics regarding NGOs' stakeholders and donations) collected from 2005 to 2016. The author accessed the database during March 2018 and August 2021 through public access. A number of studies using this set of data have been published in international peer-reviewed journals, such as *Accounting, Organization and Society*, *Journal of Accounting and Public Policy*, and *Journal of Accounting, Auditing and Finance* (CNRDS, 2021).

Our raw dataset contained 6,589 samples. However, the raw dataset cannot be directly used for analysis due to numerous problems (e.g. missing data). Thus, before conducting the analysis, it is necessary to evaluate and 'clean' the dataset (Bibb, 2007).

During this process, more than 4,000 samples were excluded, of which 422 were excessive samples (i.e. no match with other variables), 1,748 were missing data (i.e. at least one of the variables is blank), 2,285 were problematic statistics (e.g. NGOs with no full-time employees) and the rest of samples lacked complete records on total income or spending (e.g. one of the annual income records was missed). Next, an outlier test has been conducted using R to exclude samples with extreme values and reduce bias. Finally, 2,134 samples were considered valid.

When planning research, deciding the sample size is one of the critical processes because resources are often limited (Cohen, 1992). Thus, it is suggested to follow a systematic method (i.e. power analysis) to calculate the sample size required in this study. Marks (1966) suggested a minimum of 200 subjects for any regression analysis, whereas Schmidt (1971) argued in favour of a minimum subject-to-predictor ratio ranging in value from 15:1 to 25:1. For their part, Nunnally (1978, p. 180) posited that ‘if there are only 2 or 3 independent variables and no preselection is made among them, 100 or more subjects will provide multiple correlations with little bias. In that case, if the number of independent variables is as large as 9 or 10, it will be necessary to have from 300 to 400 subjects to prevent substantial bias’. Ultimately, Nunnally (1978) asserted that a sample size of 300 to 400 is necessary for multiple regression analysis. This practice is based on the common rule of thumb that the ratio of subjects to predictors be at least 10:1 (Maxwell, 2000). In short, these studies proposed a ‘one-size-fits-all’ method for sample size prediction. However, the differences in different contexts are ignored.

Thus, we follow methods to estimate the minimum sample size for each regression model. First, abiding by Cohen’s (2013) definition (i.e. the required sample sizes must have a power of .80) and Maxwell’s (2000) notion (i.e. *F* distribution can be used for hypothesis testing in the general linear model), the minimum sample size for each model is calculated by using the *F* distribution in *G*Power* with a 0.15 effect size, 0.05 error possibility and 0.8 power level. Furthermore, in power analysis, Green (1991) suggested a test of multiple correlations with a medium effect size of approximately 0.8, which requires a sample size of more than 50 + 8m. The authors then calculated the sample size for each model using this method. Simply put, the required sample sizes for each model are presented in Table 5. As shown in Table 5, the minimum sample size for each model ranged from 74 to 106. In our context, the sample size is 2,134, which indicates that the sample size exceeds the minimum requirement for rigour analysis.

Table 5. Proposed Sample Size

Sample Size	H1	H1a	H1b	H2	H3	H4	H5	H5a	H5b
Method 1	103	103	103	77	77	103	98	77	77
Method 2	106	106	106	74	74	106	98	74	74

3.7 Data Analysis

After data collection, data were analysed using the regression analysis method. In this section, we discuss the coding scheme followed by the data analysis method. As stated previously, this study aims to measure the degree to which influential factors impact NGO performance. In this regard, the quantitative method must be employed to test the relationship between indicators, while regression analysis is a statistical tool for the investigation of causal effects between variables (Sykes, 1993). Thus, a regression analysis method is introduced to test the relationship between variables.

3.8 Validity and Reliability of this Study

To reiterate, following the positivist philosophical assumption, this study seeks to develop quantitative indicators to measure the relationship between resources and NGO operational efficiency. This involves the selection of variables, development, and application of the data analysis method. It is essential to ensure that these processes are solid and reliable; thus, the rigour of data analysis, reliability and validity must also be ensured. Specifically, construct validity, internal validity, external validity and reliability need to be discussed (Yin, 2009).

Validity in quantitative studies has been defined in many prior works. Joppe (2000, p. 1), for example, argued that validity in quantitative research addresses the following question: does the research instrument allow you to hit ‘the bull’s eye’ of your research object? Researchers generally determine validity by asking a series of questions and will often look for the answers in the research of others. In this, it can be classified as construct validity, internal validity, and external validity. To ensure construct validity,

the researcher uses the strategy of triangulation to look for multiple types of sources of evidence for discussion (Jick, 1979). In quantitative research, ‘construct validity’ refers to ‘the extent to which a research instrument (or tool) measures the intended construct’ (Heale and Twycros, 2015, p. 66). In other words, construct validity ensures the correct selection of the measurements in each construct. Thus, among more than 50 variables, the selected variables were reviewed by uninvolved senior academics (i.e. supervisors) until there was no disagreement (e.g. the amount of startup capital, annual income and grants from the state are adopted to measure NGO fund).

‘Internal validity’ refers to the degree to which principles are causally connected by following the research design (Chen, 2015). Similarly, Gay and Airasian (2000, p. 345) describe internal validity as ‘the condition that observed differences on the dependent variable are a direct result of the independent variable, not some other variable’. Thus, internal validity is the extent to which systematic bias (e.g. selection bias) is present (Gowda et al., 2019). Threats to internal validity are present throughout the research process. For example, during data collection and analysis, one such threat exists when researchers have insufficient knowledge, which ultimately leads to the misuse of techniques (Tashakkori and Teddlie, 1998). In this study, to ensure internal validity, the authors designed and followed a structured data analysis scheme and further developed propositions. Furthermore, the dataset has been collected from an authorised database (i.e. the dataset has been used to develop high-quality publications), while robustness checks have been conducted for the results.

Johnson and Christensen (2000, p. 200) define ‘external validity’ as ‘the extent to

which the results of a study can be generalised to and across populations, settings, and times'. Thus, external validity is the degree to which findings in specific research can be generalised to different settings (e.g. larger population). In other words, external validity examines whether a study's findings can be generalised to other contexts (Egger et al., 2008). External validity may be threatened by population, time and environmental validity (Ryan et al., 2002). For example, it may be threatened by the bias of sample selection. In this study, this study uses approximately 2,100 registered Chinese NGOs as data, thus reducing bias. Additionally, if the research design is followed, similar insights can be generalised across different populations and times.

'Reliability' is 'the extent to which results are consistent over time and an accurate representation of the total population under study' (Joppe, 2000, p.1). In the context of secondary data analysis, according to Pollack (1999), reliability concerns the accuracy and consistency of data arrangement, and mainly addresses the degree to which the dataset contains all of the research questions (Pollack, 1999). One important criterion for reliability is that the study can be repeated using a similar methodology. Threats to reliability may occur when clear and standard instructions are lacking (Kerlinger, 1986). For these reasons, the constructs were selected to identify the influential factors and the relationship between external and internal organisational resources (i.e. the research questions). Collectively, the applications of validity and reliability are illustrated in Table 6.

Table 6. Validity and Reliability of the Study

Tests	Applications in this study
Construct Validity	<ul style="list-style-type: none">· Select variables to address research questions· Review of findings by uninvolved senior academics
Internal Validity	<ul style="list-style-type: none">· Develop hypotheses based on a structured analysis method· Collect data from authorised secondary sources
External Validity	<ul style="list-style-type: none">· Use a larger number of registered NGOs as data to reduce bias· If the research design was followed, similar insights can be generalised across different populations and times
Reliability	<ul style="list-style-type: none">· The constructs were selected to identify the influential factors and the relationship between external and internal organisational resources

3.9 Ethical Considerations and Ethical Approval

Research ethics is about ensuring that research behaviours, such as data collection, analyse, interpretation, and the relationship between researcher and others are conducted responsibly (Letiche, 2012). Accordingly, the following potential ethical issues were taken into account as part of this study.

Once again, as our study uses secondary data for analysis, the dataset has been published on the database, which has low potential risks in terms of consent (i.e. dataset is available online can be accessed by everyone). Finally, ethics forms required by the university were submitted and approved before data was collected and used for this study. Potential harms in this study are relatively low. Specifically, no children, prisoners or other sensitive participants are engaged in our study. Because this study is a quantitative study using secondary data analysis, there are no potential risks regarding

the conflict of interests with participants (i.e., no sensitive participants will be involved). However, the only potential risk may be that identifying information (i.e. names of organisations, the board of administration and supervision) disclosed in the original dataset might cause inconvenience to participants if they were identified. To mitigate this risk, identifying information has been removed or replaced by codes before analysing the dataset, and the original dataset is stored in a password-protected device (i.e. university file storage). Furthermore, although the dataset can be found on the CNRDS database, it would not be shared with others without the researcher's permission.

3.10 Potential Risks and Research Requirements

Although the dataset for this study was obtained from a qualified database, it is not free of risks. In this section, the potential risks and requirements of the research are discussed.

In secondary data analysis, data fit is one of the major issues to consider, as the new research questions must be sufficiently different from those of the original study. That is to say, one of the risks of using secondary data is that secondary datasets may not have been collected to answer the new study's specific research questions (Boslaugh, 2007b). Thus, one of the most common ways to use secondary data for research is to begin with a research question and find a specific dataset to fit the questions. Alternatively, research questions can be developed after selecting variables from the dataset (Boslaugh, 2007a). In this study, the author identified 14 variables among more than 50 variables in the dataset after reviewing relevant literature. More specifically, in

this process, it was found that some of the variables in the dataset could be used to measure NGOs' operating performance and organisational resources used for operations. Moreover, it was found that there is a gap in current knowledge concerning how NGOs enhance their operating capacities by combining both inter- and intra-organisational resources. The research questions in this study emerged from that process.

Next, in secondary data analysis, the quality of the data can be a potential risk as it was not collected by the researcher in person. The quality of the dataset should be ensured by avoiding the most common and severe data quality issues (e.g. large quantities of missing data) (Whiteside and McCalman, 2012). After removing missing data, the sample size is sufficient as a large number of samples (more than 6,000) were collected in the dataset. Moreover, in terms of requirements, in this study, although the author has access to experts in quantitative research and R programming, training sessions in quantitative methods (e.g. R) may be required to improve researchers' ability to work out results during data analysis.

3.11 Summary

In the first two sections of this chapter, the rationale of the adopted methodology were presented. In line with the research questions, the research philosophy and the author's choice of philosophical assumption have been discussed. As illustrated in Table 3, this study requires an objective approach and a value-free data collection method for hypothesis testing purposes. For these reasons, the quantitative method was selected for this study.

Next, in the third and fourth sections of this chapter, the justifications of the methods (i.e. quantitative secondary data analysis and regression analysis) were presented. Several advantages were illustrated to justify the use of a secondary data source, including cost-effectiveness and easy access (Smith, 2008) and less time consumption (Doolan and Froelicher, 2009). In the subsequent section, the authors also justified the fitness of the dataset and the use of regression analysis to address common concerns. In Table 4, a total number of 14 variables have been selected in this study, which was selected to measure four constructs (i.e., operational efficiency, fund, political tie and NGO professionalism).

Following the previous sections, the justification of data collection and sampling were demonstrated. The dataset used for analysis was collected from the Chinese Research Data Services Platform (CNRDS), a high-standard research database providing high-quality quantitative data. Next, the authors discussed the data analysis method adopted in this study (i.e. regression analysis). Because this study aims to explore influential factors of NGO operational efficiency, which requires testing the relationship of the hypothesis, regression analysis has been adopted. To ensure validity and reliability, as shown in Table 6, construct validity, internal validity, external validity and reliability were defined in turn, and it was shown how the methods of this study addressed each. At the end of this chapter, issues related to ethical issues and potential risks were addressed.

Chapter 4 Empirical Results and Initial Analysis

4.1 Introduction

In this chapter, following the methodology mentioned above, the initial results of the data analysis using the multiple linear regression model in R are presented. More specifically, to begin with, the first section of this chapter illustrates the descriptive statistics, which include means, data distribution and the correlation matrix. In addition, to test the reliability of the selected variables, the variance inflation factor (VIF) was adopted to measure the degree of multicollinearity (Thompson et al., 2007). In the rest of this chapter, the author focuses on the interpretations of the regression models (i.e. the outputs). Robustness checks are also included in this chapter.

4.2 Empirical Results

First, before the discussion of the empirical results, Table 7 displays the descriptive statistics, in which NGOs' political ties are measured by the level of the governmental organisation providing the NGO license (*Redepart*), the number of staff who have worked for the government (*Nproper*), and the number of staff who are currently working for the government (*Nstaper*). It is found that a few staff in our sample NGOs have worked or are currently working for the government, as the mean for both is 0.01.

Moreover, as previously described, an NGO's funding is measured in terms of its starting capital (*Orifund*), annual income (*YrIn*) and funding provided by the government (*Govgra*). Specifically, most of the sample NGOs have been operating for nearly 8 (7.95) years on average. Furthermore, *Orifund* shows that our sample NGOs started their operations with 2,766,197 Chinese yuan on average. Additionally, NGO

annual income (*YrIn*) shows that most of the sample NGOs have funds to sustain their services as the mean is 4,312,518 yuan.

As discussed earlier, NGO professionalism is measured by the number of years since the organisation was founded (*Yr*), assessment of NGOs by the government (*Evaluegra*), number of full-time staff (*Nfem*), number of volunteers (*Nvolun*), qualification of the board of supervision and management (*BodSup* and *BodMgt*) and the regional scope in which NGOs operate (*Barea*). Generally, the descriptive statistics reveal that the sample NGOs have operated for an average of 7.95 years. In terms of assessment given by the government (*Evaluegra*), although some of the NGOs were certified with a 5A rating ('AAAAA'), most of them remain at 0.47A level (i.e. certified by the government at only a half 'A'). Most of the NGOs have more than two full-time staff and five volunteers. Lastly, the qualification of the supervisory board and management board shows that most NGOs have a more qualified management board as the means are 4.08 and 22.74, respectively.

Finally, this study aims to measure the operational efficiency of NGOs, which is measured by the amount of funding used to support their services (*Pwelexp*). The descriptive statistics in Table 7 show that most NGOs can spend a certain amount of funds to carry out activities as the mean is 1,975,846 Chinese yuan.

Table 7. Descriptive Statistics and Correlations

	Mean	SD	Yr	Evaluegra	Redepart	Nproper	Nstaper	Barea	Nvolun	Nfem	BodSup	BodMgt	Pwelexp	Yrin	Orifund	Govgra_Nlimit	Nvolun_x_Nfem
Yr	11.48	7.40	1.00														
Evaluegra	1.32	1.79	0.30**	1.00													
Redepart	3.00	0.52	0.20**	0.10**	1.00												
Nproper	0.08	0.35	0.14**	0.09**	0.16**	1.00											
Nstaper	0.35	1.14	0.06*	-0.01	-0.01	0.08**	1.00										
Barea	1.05	0.21	0.14**	0.04*	0.69**	0.21**	-0.02	1.00									
Nvolun	85.74	367.07	-0.03	0.05*	0.02	-0.02	0.01	0.04*	1.00								
Nfem	3.81	3.23	0.21**	0.26**	0.23**	0.12**	0.00	0.28**	0.14**	1.00							
BodSup	8.63	10.95	0.15**	0.16**	0.03	0.05*	0.01	-0.01	0.00	0.07**	1.00						
BodMgt	75.64	69.52	0.37**	0.22**	0.12**	0.10**	0.04*	0.04*	0.00	0.10**	0.21**	1.00					
Pwelexp	6.09	0.74	0.32**	0.33**	0.24**	0.07**	-0.01	0.17**	0.02	0.03	0.24**	0.23**	1.00				
Yrin	6.96	0.77	0.24**	0.34**	0.20**	0.09**	-0.01	0.19**	0.07**	0.33**	0.22**	0.18**	0.64**	1.00			
Orifund	6.56	0.55	0.30**	0.15**	0.23**	0.12**	0.14**	0.24**	0.02	0.177**	0.19**	0.19**	0.31**	0.32**	1.00		
Govgra_Nlimit	1.71	2.78	0.20**	0.17**	0.02	0.12**	0.13**	-0.01	0.01	0.12**	0.134**	0.16**	0.14**	0.20**	0.303**	1.00	
Nvolun_x_Nfem	490.98	2925.54	-0.01	0.07**	0.02	-0.01	0.01	0.06**	0.80**	0.27**	-0.01	-0.01	0.03	0.11**	0.02	0.00	1.00

Note:**, and * denote significance at the 1% and 5% levels, respectively.

According to Robinson and Schumacker (2009), the multicollinearity of variables must be tested when a regression model is developed. ‘Multicollinearity’ inflates the variances of the variables, which leads to a problematic regression due to little new and independent information that can be added by the variables (Belsley et al., 2005). In this regard, very commonly, the VIF can be used to detect the degree of multicollinearity (i.e. the degree of multicollinearity of the independent variable with the other independent variables) (Thompson et al., 2007). O’Brien (2007) asserted that a VIF of 10 (sometimes 5) should be used as the rule to indicate excessive multicollinearity. As shown in Table 8, the VIF of all our variables is close to 1 or 2 (*Redepart* in H5 is no more than 5), contraindicating the presence of multicollinearity in our regression models. The next section discusses the results based on the regression statistics.

Table 8. Multicollinearity Test of Independent Variables

Variables	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
Yr	1.26	1.26	1.27			1.27			
Evaluegra	1.18	1.18	1.18			1.18			
Orifund					1.13		1.24		1.13
Redepart				1.03			1.16	1.03	
Nproper				1.03			1.05	1.03	
Nstaper				1.01			1.02	1.01	
Barea	1.10	1.10	1.10			1.10			
Nvolun	2.83	2.83	2.83			2.84			
Nfem	1.28	1.28	1.28			1.28			
BodSup	1.06	1.06	1.07			1.07			
BodMgt	1.21	1.20	1.20			1.21			
YrIn					1.16		1.18		1.16
Nvolun_x_Nfem	3.00	3.00	3.00			3.00			
Govgra_Nlimit					1.06		1.09		1.06

In addition to the multicollinearity test, the normality test of variables is performed before discussing the regression statistics. Theoretically, linear regression models without normality distributed errors are valid. However, in some cases, regression models with normality errors are acceptable. Normality violation affects the estimation of the standard error and the confidence interval (Li et al., 2012). In theory, based on the law of large sample numbers and the central limit theorem, the regression technique will be rough approximately normally distributed (Li et al., 2012). Yet, with a large sample size (i.e. a ratio of 10 observations per parameter), linear regression models are robust to violations of the normality assumption and the data transformations are usually unnecessary (Schmidt and Finan, 2018). In the context of this study, 2,134 samples have been used for analysis, which is more than the ratio of 10 observations per parameter. In other words, due to a large number of samples was used in this study, the normality assumption maybe not essential. In a similar case, the violation of the normality assumption may be affected by the nature of the dependent variable (Li et al.,

2012). In this study, some of the variables (e.g. the performance feedback from government agencies) are not naturally distributed. Therefore, in these senses, although the normality tests of variables in Table 9 are not significant (i.e. the variables are not naturally distributed), the regression models are still valid.

Table 9. Normality Test of Variables

Variables	Shapiro-Wilk Test Statistic	Sig.	Anderson-darling Test Statistic	Sig.
Yr	0.79	0.00	170.78	0.00
Evaluegra	0.70	0.00	300.56	0.00
Orifund	0.78	0.00	146.96	0.00
Redepart	0.39	0.00	624.79	0.00
Nproper	0.24	0.00	706.62	0.00
Nstaper	0.35	0.00	556.08	0.00
Barea	0.21	0.00	774.72	0.00
Nvolun	0.23	0.00	581.70	0.00
Nfem	0.75	0.00	123.77	0.00
BodSup	0.76	0.00	120.99	0.00
BodMgt	0.88	0.00	73.56	0.00
YrIn	0.95	0.00	8.35	0.00
Govgra	0.60	0.00	436.31	0.00
Pwelexp	0.98	0.00	8.31	0.00
Nvolun_x_Nfem	0.15	0.00	643.4	0.00

4.2.1 Intra-organisational and Inter-organisational Resources

Table 10. Regression Statistics

Panel A: Regression Statistics									
Results	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
Yr	0.01**	0.02**	0.01**			0.02**			
	(0.01)	(0.01)	(0.01)			(0.01)			
Evaluegra	0.04**	0.07**	-0.01			0.11**			
	(0.01)	(0.01)	(0.01)			(0.01)			

Orifund					3.36		0.12**		0.16**
					(3.72)		(0.04)		(0.04)
Redepart			0.26**				0.19**	0.53**	
			(0.07)				(0.04)	(0.05)	
Nproper			0.38**				-0.04	0.07*	
			(0.07)				(0.03)	(0.05)	
Nstaper			0.10**				-0.01	-0.01	
			(0.02)				(0.01)	(0.01)	
Barea	0.24**	0.10	0.39**			0.59**			
	(0.06)	(0.10)	(0.04)			(0.07)			
Nvolun	0.01	0.01	0.01			-0.01			
	(0.01)	(0.01)	(0.01)			(0.01)			
Nfem	0.02**	0.04**	0.01			-0.03**			
	(0.01)	(0.01)	(0.01)			(0.01)			
BodSup	0.01**	0.01**	0.01			0.01**			
	(0.01)	(0.01)	(0.01)			(0.01)			
BodMgt	0.01**	0.01**	0.01**			0.01**			
	(0.01)	(0.01)	(0.01)			(0.01)			
YrIn					9.14**		0.69**		0.70**
					(1.77)		(0.02)		(0.02)
Govgra					0.29		-0.01		-0.01
					(0.43)		(0.01)		(0.01)
Pwelexp									
Nvolun_x_Nfe	-0.01	-0.01	-0.01			0.01			
m	(0.01)	(0.01)	(0.01)			(0.01)			
Adjusted R ²	0.14	0.14	0.06	0.04	0.02	0.23	0.48	0.06	0.46
P-value	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
N	2134	2134	2134	2134	2134	2134	2134	2134	2134

Panel B: Regression Statistics of Environmental NGOs

Results	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
Yr	0.01	0.02	-0.01			0.04**			
	(0.01)	(0.02)	(0.01)			(0.01)			

Evaluegra	0.02 (0.02)	0.02 (0.05)	0.02 (0.02)			0.11** (0.04)			
Orifund					57.93** (18.62)		-0.39** (0.19)		0.10 (0.16)
Redepart				0.39 (0.27)			0.40 (0.19)**	0.66** (0.24)	
Nproper				0.12 (0.24)			-0.03 (0.15)	0.10 (0.22)	
Nstaper				-0.12 (0.13)			0.13 (0.08)	-0.09 (0.12)	
Barea	0.36** (0.15)	0.17 (0.30)	0.55** (0.10)			0.70** (0.20)			
Nvolun	0.01 (0.01)	0.01 (0.01)	-0.01 (0.01)			0.01 (0.01)			
Nfem	0.02* (0.01)	0.03 (0.02)	0.01 (0.01)			-0.05** (0.02)			
BodSup	0.01 (0.01)	0.17 (0.30)	0.01 (0.01)			0.02** (0.01)			
BodMgt	0.01** (0.01)	0.01** (0.01)	0.01* (0.01)			0.01 (0.01)			
YrIn					24.46** (10.18)		0.89** (0.09)		0.85** (0.09)
Govgra					3.25 (2.91)		0.02 (0.02)		0.01 (0.02)
Pwelexp									
Nvolun x Nfem	0.01 (0.01)	0.01 (0.01)	0.01 (0.01)				-0.01 (0.01)		
Adjusted R ²	0.40	0.24	0.27	0.03	0.23	0.30	0.58	0.06	0.56
P-value	0.01	0.01	0.01	0.41	0.01	0.01	0.01	0.06	0.01
N	117	117	117	117	117	117	117	117	117

Panel C: Regression Statistics of Social NGOs

Results	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

Yr	0.01**	0.02**	0.01**			0.02**			
	(0.01)	(0.01)	(0.01)			(0.01)			
Evaluegra	0.04**	0.07**	-0.01			0.11**			
	(0.02)	(0.01)	(0.01)			(0.01)			
Orifund					-1.01		0.14**		0.18**
					(3.77)		(0.04)		(0.04)
Redepart				0.26**			0.19**	0.53**	
				(0.07)			(0.04)	(0.50)	
Nproper				0.40**			-0.04	0.08*	
				(0.07)			(0.04)	(0.05)	
Nstaper				0.10**			0.01	-0.01	
				(0.02)			(0.01)	(0.01)	
Barea	0.23**	0.08	0.38**			0.57**			
	(0.06)	(0.11)	(0.05)			(0.07)			
Nvolun	0.01	0.01	0.01			-0.01			
	(0.01)	(0.01)	(0.01)			(0.01)			
Nfem	0.02**	0.04**	0.01			-0.01**			
	(0.01)	(0.01)	(0.01)			(0.01)			
BodSup	0.01**	0.01**	0.01			0.01**			
	(0.01)	(0.01)	(0.01)			(0.01)			
BodMgt	0.01**	0.01**	0.01**			0.01**			
	(0.01)	(0.01)	(0.01)			(0.01)			
YrIn					8.37**		0.68**		0.69**
					(1.78)		(0.02)		(0.02)
Govgra					0.32		-0.01		-0.01
					(0.43)		(0.01)		(0.01)
Pwelexp									
Nvolun_x_Nfem	0.01	-0.01	-0.01			0.01*			
	(0.01)	(0.01)	(0.01)			(0.01)			
Adjusted R ²	0.14	0.13	0.05	0.04	0.01	0.23	0.48	0.06	0.47
P-value	0.01	0.01	0.01	0.41	0.01	0.01	0.01	0.01	0.01
N	2017	2017	2017	2017	2017	2017	2017	2017	2017

Note:**, and * denote significance at the 1% and 5% levels, respectively.

As explained previously, the first hypothesis suggested that inter-organisational resources (i.e. funds and political ties) can be facilitated by intra-organisational resources (i.e. NGO professionalism measured by the number of years since the organisation began operations, evaluations by government, number of full-time staff, the qualifications of supervision and management, and the regional scope of NGOs' operations). According to the results displayed in Table 10, our model suggests a strong link between inter-organisational resources and NGO professionalism (i.e. intra-organisational resources). That said, in China, a more professional NGO is better off engaging with the government and mobilising financial resources to improve its performance. It is worth noting that all of the independent variables are significantly and positively associated with the dependent variable. In particular, compared with other indicators, the number of volunteers (*Nvolun*) and the interactions between paid staff and volunteers (*Nfem_x_Nvolun*) had a weaker link with NGOs' mobilisation of inter-organisational resources, as the p-value is 0.1. Finally, the adjusted R square is 0.14, suggesting that the fitness of the model is 14 per cent.

4.2.2 NGO Professionalism and Funding

To reiterate, Hypothesis 1a posited that a more professionalised NGO has more access to financial resources. In the results presented in Table 10, generally, a significant linkage between NGO professionalism and the capacities of financial resource mobilisation can be found. In a more specific vein, it is seen that most of our indicators are significantly and positively related to the independent variable. Similar to the

outputs of Hypothesis 1, the geographical scope that NGOs operate (*Barea*), the number of volunteers (*Nvolun*) and the interactions between paid staff and volunteers (*Nfem_x_Nvolun*) has a weaker association with NGOs' efficiency of financial resource mobilisation compared with other indicators. Finally, the adjusted R square is 0.14, suggesting that the fitness of the model is 14 per cent.

4.2.3 NGO Professionalism and Political Ties

As presented in Table 10, Hypothesis 1b, it was suggested that NGOs' political ties are positively associated with NGOs' professionalism. According to our findings, the tendency is indeed significant, which is mainly influenced by the geographical scope for NGO operations and the qualifications of the management board. In particular, although the number of volunteer (*Nvolun*), the number of paid staff (*Nfem*), and qualifications of supervision board (*BodSup*) are slightly associated with NGOs' political connections, they do not play a key role in building political connections as the p-value is lower than 0.1. In addition, the adjusted R square is 0.06, which indicates that 6 per cent of the data can be predicted by the model.

4.2.4 Political Ties and Funding

Hypothesis 2 proposed that NGOs' ability to mobilise financial resources can be enhanced by building more political connections. As can be seen from the results in Table 10, although the model cannot be used to predict the exact changes, there is nevertheless a significant link between NGOs' fundraising and political ties. This link is primarily influenced by the registration level (*Redepart*), the number of staff who are currently working for the government (*Nstaper*), and the number of staff who have

previously worked for the government (*Nproper*) negatively influences NGOs' ability to mobilise financial resources, but the impact is not significant. Finally, the adjusted R square is 0.04, suggesting that the fitness of the model is 4 per cent

4.2.5 Funding and NGO Professionalism

It was also hypothesised that NGOs' ability to improve professionalism is positively related to the funding available to them. As presented in Table 10, overall, the annual revenue of NGOs (*YrIn*) has a significant and positive impact on NGOs' professionalisation. In addition, the adjusted R square is 0.02, which indicates that 2 per cent of the data can be predicted by the model.

4.2.6 NGO Professionalism and Operational Efficiency

As described previously, NGOs' performance was assumed to be related to their intra-organisational resources (i.e. NGO professionalism). Overall, in the result presented in Table 10, a significant relationship can be identified, as most of the indicators are significantly and positively related to the dependent variable. However, a non-significant link can be seen between the number of volunteers (*Nvolun*), and the interactions between paid staff and volunteers (*Nfem_x_Nvolun*), respectively, and the performance of NGOs. In addition, the adjusted R square is 0.23, which indicates that 23 per cent of the value can be predicted by the model.

4.2.7 Inter-organisational Resource and NGO Operational Efficiency

Hypothesis 5 proposed that NGOs' operating performance can be enhanced by mobilising more inter-organisational resources. The results presented in Table 10 indicate that a significant relationship can be found in our proposed model. Specifically, most of the indicators (e.g. the amount of startup capital and registration level)

significantly influence NGOs' operational effectiveness. Moreover, it is worth noting that the adjusted R-square is approximately 0.48, which indicates that the model fits well with the dataset and that approximately 48 per cents of the values can be predicted.

4.2.8 Political Ties and NGO Operational Efficiency

To reiterate, in this study, inter-organisational resources include funding and political ties. Accordingly, it is first assumed that NGOs' operating performance can be improved when more political connections are obtained. As predicted, the results in Table 10 show a strong link between NGOs' operating performance and political ties. Specifically, the registration level (*Redepart*) and the number of staff who have worked for government (*Nproper*) have strong links with NGOs' operating efficiency. In addition, the adjusted R square is 0.06, which indicates that nearly 6 per cent of the value can be predicted by the model.

4.2.9 Fund and NGO Operational Efficiency

Finally, in terms of the relationship between NGOs' operating efficiency and funds, it was assumed that NGOs' performance can be improved when they have access to more financial resources. According to the outputs illustrated in Table 10, all of the indicators adopted in this study are significantly related to the dependent variable. Surprisingly, though, the results indicated that grants provided by government agencies (*Govgra*) are not significantly related to NGO operational efficiency. In addition, the adjusted R square is 0.46, which indicates that 46 per cent of the value can be predicted by the model.

Table 11. Hypotheses Summary

Hypothesis	Description of Hypothesis	Results
H1	NGOs with more intra-organisational resources are better at mobilising external resources.	Supported
H1a	A higher degree of NGO professionalism enables NGOs to attract more funding from external entities.	Supported
H1b	NGO professionalism enhances NGOs' capacities to build connections with the government.	Supported
H2	NGOs with more political ties in China are more successful in mobilising funds from the public.	Supported
H3	NGO funding is positively associated with NGO professionalism.	Supported
H4	NGO professionalisation (intra-organisational resources) improves NGOs' operational efficiency.	Supported
H5	NGOs with more inter-organisational resources provide more capacities to operate;	Supported
H5a	The strength of NGOs' political ties are positively related to their operational efficiency;	Supported
H5b	NGOs with greater funding can improve their operational efficiency.	Supported

4.3 Robustness Checks

In the following section, robustness checks of the empirical results are presented. Alternative variables are adopted in each regression model to test whether the predicted results are consistent with the empirical results.

Table 12. Robustness Tests of Regression Statistics

Results	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
Yr	0.01** (0.01)	0.02** (0.01)	0.01** (0.01)			0.02** (0.01)			
Evaluegra	0.04** (0.01)	0.09** (0.01)	-0.01 (0.01)			0.04** (0.01)	0.04** (0.07)		
Orifund					7.10 (3.74)		0.16** (0.04)		0.58** (0.05)
Redepart			0.35** (0.03)	0.25** (0.07)	5.15 (3.83)	0.27** (0.03)			
Nproper	0.30** (0.03)	0.26** (0.06)					-0.04 (0.03)		0.06 (0.04)
Nstaper	0.21** (0.01)	0.09** (0.02)					-0.01 (0.01)	-0.01 (0.01)	
Barea	0.17* (0.05)	-0.01 (0.10)					0.01 (0.06)	0.60** (0.07)	
Nvolun	0.01 (0.01)	0.01 (0.01)	0.01 (0.01)			-0.01 (0.01)			
Nfem	0.02** (0.01)	0.04** (0.01)	0.01 (0.01)			-0.07** (0.01)			
BodSup			0.01 (0.01)	0.01** (0.01)	0.34** (0.11)	0.01** (0.01)		-0.02** (0.01)	0.01** (0.01)
BodMgt				0.01** (0.01)					
YrIn						0.70** (0.02)	0.65** (0.02)		
Govgra_Nlimit			0.01* (0.01)						
Pwelexp									
Nvolun x Nfem	-0.01 (0.01)	-0.01 (0.01)	-0.01 (0.01)			0.01 (0.01)			
Adjusted R ²	0.33	0.13	0.06	0.07	0.02	0.57	0.48	0.03	0.46
P-value	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
N	2134	2134	2134	2134	2134	2134	2134	2134	2134

Note:**, and * denote significance at the 1% and 5% levels, respectively.

In each model, one of the variables was replaced by an alternative variable. Generally, according to Table 12, all of our outcomes are robust. In particular, for models 1 and 2, the professionalisation of supervisory board and management board members (BodSup and BodMgt) was replaced by the number of staff who were previously working for government agencies (Nproper) and have past work experiences in government agencies (Nstaper) respectively. In model 3, the geographical scope that NGOs operate (Barea) was replaced by NGOs' registration level (Redepart), while the professionalisation of management board members (BodMgt) was replaced by Govgra. Similarly, in model 4, the number of staff who has past (Nproper) and current work experiences (Nstaper) has been replaced by the professionalisation of the supervisory board (BodSup) and management board (BodMgt). In addition, the amount of fund government provided by government agencies (Govgra) and NGOs' annual revenue

(YrIn) in model 5 was replaced by registration level (Redpart) and the qualification of the supervisory board (BodSup) respectively. Likewise, in terms of model 6, the professionalisation of the management board (BodMgt) and the geographical scope that NGOs operates (Barea) have been replaced by annual revenue (YrIn) and registration level (Redpart) respectively. Similarly, the number of funds provided by government agencies (Govgra) and registration level (Redpart) were replaced by the geographical scope that NGOs operates (Barea) and NGOs' official performance assessment (Evaluegra) respectively. In model 8, NGOs' registration level (Redpart) and the number of staff who has past work experience in government agencies (Nproper) have been replaced by the geographical scope that NGOs' operate (Barea) and the professionalisation of the supervisory board (BodSup). Finally, NGOs' annual revenue (YrIn) and the number of funds provided by government agencies (Govgra) were replaced by the qualification of the supervisory board (BodSup) and the number of staff who has past work experiences (Nproper).

In addition, all of the p-values and adjusted R squares remain stable. The results demonstrated that the significance of the models remained the same, indicating that the regression model is robust.

4.4 Summary

This chapter presented the initial results of the proposed regression models as well as the complementary robustness checks. The first section of this chapter presented the initial results. More specifically, the first part of the first section provided an overview of the dataset (i.e. descriptive statistics, multicollinearity of the variables and normality

tests), which suggested that no multicollinearity exists in the regression models. Next, the empirical results were illustrated, suggesting that all results of the regression models are significant; some of the variables did not significantly support the hypotheses. To perform the robustness checks, two of the variables was replaced in each model to see whether the results were consistent. Broadly speaking, after the replacements, each model remained consistent, indicating that the regression model is robust.

Chapter 5 Discussion

5.1 Introduction

In general terms, this chapter will discuss the statistical results presented in the preceding chapter. More specifically, this chapter seeks to discuss the influences of each factor in the proposed regression models, in line with the hypotheses and conceptual framework proposed in the previous section, in order to develop specific descriptions and deeper interpretations of the outputs that will yield more profound insight into the

findings of this study. Overall, the regression statistics show significant links in each model, although not all of the variables make significant contributions. This chapter is organised as follows: in sections 5.2, 5.3 and 5.4 the in-depth interpretations of models 1, 2 and 3 (i.e. hypotheses 1, 1a and 1b) are presented; in sections 5.5 and 5.6, the interpretation of models 4 and 5 (i.e. hypotheses 2 and 3) are illustrated; in sections 5.7, 5.8, 5.9 and 5.10, the impacts of internal and external resources on NGO operational efficiency are presented. By the end of this chapter, the summary of the interpretations is demonstrated. In subsequent sections, each variable will be identified and discussed in turn to yield deeper insights. First, the relationship between inter- and intra-organisational resources will be discussed.

5.2 Intra-organisational and Inter-organisational Resources

Intra-organisational resources are those that exist internally within the organisations. For the purposes of this study's NGO-specific context, intra-organisational resources have been defined as NGO professionalism, which comprises NGO transparency (Rodríguez et al., 2012), human resource management (Kellner et al., 2017; Ridder et al., 2012) and many other aspects of organisational governance. However, as stated in the previous section, it remains unclear how these intra-organisational resources influence NGO operational efficiency, despite numerous past studies that have sought to investigate their effects. Some emphasised their impact on NGOs' internal governance. For example, Pereira et al. (2017) suggested that NGOs' ability to mobilise resources is positively associated with NGO professionalism (e.g. a professionalised organisational structure to improve managerial efficiency) to meet stakeholders'

requirements (Baur and Schmitz, 2012). To measure NGO professionalism, several indicators have been proposed in the regression model. As illustrated in the outputs of Hypothesis 1, the first indicator used to measure NGO professionalism is the number of years since the organisation began operations (*Yr*). Although the influence of organisational age is not as significant as that of some other indicators, our results revealed that it is positively and significantly associated with NGOs' ability to mobilise external resources. Indeed, to some extent, longer organisational age is also associated with NGOs' reputation (Merino et al., 2008; Rodríguez et al., 2012), which may garner higher levels of trust from the public and provide more channels to mobilise financial resources. In particular, Chinese NGOs face challenges to mobilise resources from donors due to donors' hesitancy to invest in NGOs (Gent et al., 2015). Donors are more willing to donate time, money and other resources to support NGOs that they trust. However, the results also show that this finding is not consistent with environmental NGOs.

Furthermore, the regression model also pointed out the positive influences of political actors in NGO operations. First, it was found that the performance feedback from the governmental actors (*Evaluegra*) also makes a significant impact on NGOs' ability to mobilise inter-organisational resources. Such a link was rarely discussed in previous studies, which is why it was addressed by this study; our findings suggest that the development of political connections can enhance trust from stakeholders (e.g. donors), which in turn improves NGOs' fundraising capacities and operational efficiency. In addition to performance feedback, this study shed light on the influence

of financial support from governmental agencies in China. For instance, Hallock (2002) stated that Chinese donors perceive the amount of government funding as a reflection of organisational quality and a guarantee of close government monitoring – this perception is closely associated with donor trust and, thus, with donors’ willingness to provide funding. Indeed, our findings supported this notion. In Chinese culture, the ‘official rank standard’ (*guan ben wei*) plays a pivotal role in decision-making. Lan (2005) argued that government officials have always been considered as the representation of power, fortune and fame. Therefore, in China, NGOs with better government feedback and more financial support given by state agencies are more likely to be trusted by the stakeholders, which leads to higher efficiency. However, such a linkage is not consistent with the context of environmental NGOs.

In a similar vein, the regression model also presented the influence of the resources internal to NGOs. First, the impact of human resources on external resource mobilisation is discussed. Atia and Herrold (2018) found that professionalised mechanisms allow NGOs to attract qualified staff. However, financial restrictions often limit NGOs’ competitive advantages in the job market as professionals are less likely to be attracted to NGOs that cannot offer attractive financial compensation. As a result, the pool of qualified staff is limited; thus, NGOs must compete with one another to attract qualified professional staff by offering higher salaries. Accordingly, our results showed a strong link between NGOs’ ability to mobilise intra-organisational resources and the number of full-time staff (*Nfem*) and volunteers (*Nvolun*). Altogether, the number of full-time staff and volunteers can be used to measure the size of an

organisation, which reflects a positive relationship with NGO professionalism (Rodríguez et al., 2012). The numbers of full-time staff and volunteers alike are significantly and positively related to NGOs' mobilisation of inter-organisational resources. However, compared with volunteers, full-time staff have a stronger association with NGOs' inter-organisational resource mobilisation – possibly because, compared with volunteers, full-time staff are more qualified or sophisticated in dealing with external resource collection as they are higher-skilled rather than trained in a short-term period. In China, a common practice among NGOs is to hire retired senior government officials as a retirement gift; in exchange, the NGOs have the opportunity to build connections with the government, donors and other stakeholders for better access to resources (Ma, 2006). Also, compared with volunteers, paid staff are better-trained in their specific area (e.g. fundraising). Therefore, professionals (i.e. paid staff) hired by NGOs contribute more than volunteers in terms of resource mobilisation. Simply put, the numbers of full-time employees is significantly and positively associated with NGO resource mobilisation, while the number of volunteers did not present a statistical significance with NGO resource mobilisation. Similar to these findings, the role of full-time employees and volunteers are the same as these findings.

Additionally, to measure NGO professionalism, the qualification of supervisory and management boards were introduced as indicators. In existing studies, the size of the board of directors (Saxton and Guo, 2011) and board activity (Lorca et al., 2011;) were both considered influential factors in measuring NGO professionalism. According to the outputs of our model, the qualifications of the board of supervision (*BodSup*) the

board of management (*BodMgt*) are significantly related to NGOs' resource mobilisation. This implies that NGOs' capacities of resource mobilisation are influenced by different board characteristics. Indeed, a vast number of past studies have found a relationship between board characteristics and resource mobilisation. Abdulsamad et al. (2018), for instance, found negative influences between the board's characteristics (e.g. board meeting and CEO duality) and the firm's financial performance. Relating this to the NGO context, it was proposed that the professionalisation of board members has linkage with operational efficiency and capacities for resource mobilisation. More specifically, management board and supervisory board members play significant roles in contributing to NGO resource mobilisation (i.e., more qualified management and supervisory board in NGOs positively influence NGOs' capabilities of mobilising external resources). The same results can be found under the context of social NGOs, while the influence of supervisory board in environmental NGOs are not statically significant.

Moreover, the authors also used the location to measure NGO professionalism. As discussed earlier, the regional scope of NGO operations (*Barea*) (i.e. NGOs are conducting projects nationally or locally) was introduced to measure NGO professionalism, arguing that an NGO with more effective resource mobilisation skills is more likely to carry out its projects nationwide. In China, some NGOs (especially foreign NGOs) have obtained special approval from the central government to open an officially recognised office to carry out activities. The Ford Foundation, for example, was approved to establish a representative office and operate in China in 1980 (Yin,

2009). That said, social organisations (e.g. NGOs) enjoy a more flexible and variable legitimacy and have greater autonomy (Yin, 2009). Stronger long-term connections with the government enable NGOs to more effectively advance themselves (Xie and Mol, 2006) by gaining access to more markets than those operating in smaller regions. Our regression statistics support these notions by suggesting that NGOs with a higher degree of professionalisation (e.g. human resources) can conduct activities in more places and collect more external resources, which is the same for both environmental and social NGOs. Collectively, it can be found that NGOs with a higher degree of professionalisation or greater access to intra-organisational resources are more likely to gain access to external resources. In the following section, this link will be discussed to specify the impact of each influential factor.

5.3 NGO Professionalism and Funding

From the perspective of resource dependency theory, as NGOs become more professionalised, they tend to become less dependent on resources (financial or otherwise) provided by the state and tend to increase private donations (Pereira et al., 2007). This notion implies that there is a link between the level of NGO professionalism and fundraising capacities. Past studies have also discussed the influence of the resources internal to NGOs on performance. Rodwell and Teo (2004) measured strategic human resource management among both for-profits and non-profits in the health service sector and found that better management of human resource capital significantly contributes to organisational performance. One of the reasons may be that NGOs with more professionalised human resources are more efficient in mobilising

financial resources. In contrast, limited human resource capacities in local NGOs become a hindrance to attracting the funding (especially from foreign sources) NGOs need to support their initiatives (Okorley and Nkrumah, 2012). In addition to the professionalisation of human resources, several other measures have been developed to assess organisations' professionalism. For example, organisational size (total revenues or donations) provides information about organisations' operational efficiency (Furneaux and Wymer, 2015). Accordingly, past studies have considered organisational professionalisation in terms of organisations' capacity to deal with day-to-day tasks (e.g. attracting professionals) and well-trained human resources. Generally, our results demonstrated the number of full-time staff (*Nfem*) and volunteers (*Nvolun*), as well as the qualifications of the board of supervision (*BodSup*) and the management board (*BobMgt*), are significantly associated with NGOs' capacity for financial mobilisation. However, it can also be seen that management boards' qualifications make fewer contributions to NGOs' financial resource mobilisation, compared to supervisory boards. This implies that supervisory and management boards are playing different roles in Chinese NGOs, which will be discussed further in this section. Taken as a whole, the results revealed that the effects of different types of human resources on fundraising are varied.

In past research, scholars have distinguished between the operations of old and young NGOs, respectively, arguing that the role of financial resources varies depending on the age of the organisation. An organisation's age reflects its trustworthiness as it provides stakeholders with information as to well established it is (Wiedmann et al.,

2011). For instance, Cooper et al. (1991) found that the availability or scarcity of financial resources often determines whether new firms survive or fail. The reason is that organisational age can be the reflection of the high performance and professional governance of organisations. In the existing business literature, the number of years since the organisation is founded is considered as a factor that improves the financial reporting of publicly listed companies (Owusu-Ansah, 2000). To sum up, in the for-profit sector, organisation age is positively correlated with overall performance. However, in the nonprofit literature, the influence of organisational age is mixed. In line with the positive effects of organisation age, Merino et al., (2008) demonstrated that the reputation of an NGO implies greater public visibility. Likewise, according to Wei (2009), young organisations tend to mobilise more resources for survival and growth, whereas older, more established organisations are more likely to pay more attention to controlling overhead costs. Yet, several works suggested that organisational age has negative or indirect impacts on NGO operations. Although organisational age is often perceived as an important factor in NGOs, no significant results have been found (Saxton and Guo, 2011). Thus, age is one of the indicators that reflect the quality and reputation of nonprofits (Weisbrod and Dominguez, 1986), which include the positive impact on raising funds from the public (Calabrese, 2011; Lu, 2016). These works revealed that organisational age can be one of the determinants of changing the ways of utilising resources and goals. However, in this study, the above-mentioned assumptions are only partly supported. The regression statistics demonstrated that the organisational age of NGOs has a direct, significant and positive association with the

capacity for financial resource mobilisation. Such a linkage can be found under the context of social NGOs, while the impact of organisational age in environmental NGOs is not statistically significant.

Because performance feedback is considered a dimension of professionalism in our regression model, the relationship between the level of performance feedback from government and NGO fundraising capabilities was presented. Once again, it was found that NGOs with a higher level of performance rating from the government have greater access to financial resources. As discussed earlier, due to Chinese cultural influences, Chinese donors may contribute more to NGOs with more political connections because they are more likely to trust them (Johnson and Ni, 2015). Indeed, those organisations that have more interaction with government enjoy greater access to resources (i.e. perceived market knowledge) to sustain their activities. In this, superior performance feedback from political actors is a reflection of efficiency and high-quality services. In past studies, performance feedback from governmental agencies have been used as one of the important indicators of professionalism, and this phenomenon has been explored by business scholars. Wu et al. (2018) pointed out that performance assessment is one of the most important practices for reducing a targeted environmental pollutant. For instance, evidence has shown that the GreenWatch rating initiative is a cost-effective practice to make improvements in environmental performance and make a significant reduction in environmental damage (Wang et al., 2004). Such studies have demonstrated how the performance rating system monitors the behaviour of business actors and contributes to the programme outcome (e.g. environmental protection). As a

reflection of historical performance, performance feedback can be also used to measure the fulfilment of the outcome of other activities. Ding et al. (2019) indicated that organisations with better historical performance can mobilise more financial resources (e.g. loans). Indeed, donors' trust can be enhanced when they are already familiar with the name and nature of the organisation (Sargeant and Lee, 2002; Lee and Chang, 2007). Relating these observations to our context, positive performance feedback from political actors could be used as a signal of good historical performance that enhances public trust. Indeed, public trust plays an important role in economic theories concerning the existence and legitimacy of the charitable sector (Greiling, 2007). This is because nonprofits are supposed to be trustworthy to meet public needs, provide a public good, and spend funding wisely and effectively (Hansmann, 1987). In China, positive feedback from political actors can be the reflection of formalisation and high quality. By earning such positive feedback, NGOs are more likely to be recognised by the public as a brand. In addition, it was found that nonprofits that are more brand-oriented are more successful (Napoli, 2006), partly because people are more willing to donate money and time to nonprofits with good reputations (Sarstedt and Schloderer, 2010). Collectively, consistent with the existing works, the regression statistics identified the direct associations between performance feedback and fundraising capacities and extended these into the context of NGO fundraising capabilities. This result confirmed the findings of the previous studies indicating that those with more positive feedback from the government are more likely to obtain financial resources from the public. However, different from environmental NGOs, performance feedback

does not significantly influence the fundraising capacities of social NGOs.

As previously described, to measure NGO professionalism, the influence of location was also taken into account. Grønbjerg and Paarlberg (2001, p. 689) argued that ‘like all other organisations, non-profits must secure resources from their environment to survive, suggesting that they will be most prevalent where resources needed for their survival are plentiful’. Mano (2010) claimed that location can be used to measure the potential to increase resources. Therefore, for NGOs, Carroll (2020) pointed out that location plays a significant role in programme survival and success. For instance, NGOs can access more resources when they are close to the community they serve (Brass, 2012). Taken as a whole, our regression statistics confirmed that NGOs operating in a wider geographical scope can attract more financial resources. In particular, this finding indicates that national NGOs are more capable of attracting financial support from the public than local NGOs. Yet, according to our results, different from environmental NGOs, location does not significantly influence the fundraising capacities of social NGOs.

Based on the discussions above, it is evident that fundraising in the nonprofit sector involves much more than simply collecting money. Andreasen and Kotler (2008) define ‘fundraising’ as an activity of collecting financial resources and identifying the main sources of funds. In addition to securing monetary resources, it is also about the exchange of values to meet donors’ needs (Andreasen and Kotler, 2008). Some scholars, therefore, argue that financial resource mobilisation requires professional skills. In this sense, according to Weinstein, (2017, p. 4), ‘successful fundraising is the right person

asking the right prospect for the right amount for the right project at the right time in the right way'. To do so, some NGOs have professionalised staff who are responsible for fundraising activities, whereas others rely on programme and executive staff, volunteers, or board members to pursue the same goals (Hager et al., 2002). The majority of human resources in the nonprofit sector are paid employees and volunteers who play various roles in NGOs' day-to-day operations (Batti, 2013). In nonprofits, more specifically, paid staff can be responsible for organising fundraising activities, preparing fundraising materials, and bookkeeping – in other words, collecting financial resources from stakeholders. In this study, it was found that the professionalisation of paid staff is positively associated with NGOs' success in fundraising. As described, volunteers also contribute to the NGO fundraising capacities, and although they are not necessarily experts in raising funds, volunteers in NGOs make significant contributions in fundraising activities. In this regard, O'Connor (1997) found that volunteers can raise more funds than paid staff due to the higher level of trust (e.g. volunteers may have a stronger linkage with communities through their social network). However, it is worth noting that, compared to volunteers, paid staff are shown by the regression statistics to have a more significant impact on NGO fundraising, which is supported by the existing works that have found the paid staff at NGOs to be more specialised in a particular aspect of work. However, such a linkage was yet to be found in environmental NGOs in China. Moreover, in terms of the interactions between paid staff and volunteers (Nvolun_x_Nfem), a significant impact was not found.

However, scholars have also identified challenges in managing volunteers and paid

professionals as resources in the nonprofit sector. Lindenberg and Dobel (1999, p. 16) argued that ‘volunteerism, not chequebook writing, forms the core of much of the passion and commitment they generate’, referring to the conflict of hiring volunteers in professionalised NGOs. Indeed, volunteers can be effective in financial resource mobilisation and other aspects of works in NGOs that overlap with the work done by paid staff. One of the reasons is that, unlike paid work, volunteering is a feminised form of labour characterised by emotional and caring behaviours, which can be easier trusted by the public (Ganesh and McAllum, 2012). Another example in point is that they make more efforts to take administrative roles and grant applications, rather than spending time directly engaged with issues (Ganesh and McAllum, 2012). Thus, in the nonprofit sector, volunteers help organisations as ‘unpaid staff’ (EMT Group, 1988) that NGOs employ in their day-to-day operations, such as building strategic partnerships, developing marketing plans, project delivery and fundraising (Eisner et al., 2009). In other words, there are many advantages to NGOs hiring volunteers to deal with specific types of work.

For example, in many cases, volunteers are the best persons to be involved in different levels of fundraising, which include organising fundraising efforts, asking for donations, record keeping and evaluating the fundraising efforts (EMT Group, 1988). This is because fundraising is not only about asking for money, but also about developing the climate for potential donors. Indeed, local volunteers have been proved to be the best group of people to mobilise financial resources as they know their communities’ assets, key stakeholders and underlying challenges better than paid staff,

build stronger connections with the community and help to promote the NGOs (Eisner et al., 2009). In other words, compared with paid staff, volunteers are better at developing trust and developing linkages with donors in fundraising activities. Furthermore, because they are unpaid, their use can ease financial pressures for NGOs while still being more effective than paid professionals due to their commitment to the organisation (Eisner et al., 2009). However, in contrast to the existing literature, the model suggested that, compared with volunteers, more professionalised paid staff can mobilise more financial resources for NGOs. Such a phenomenon may be caused by China's national context, in which NGOs and volunteerism are different from Western countries (i.e. volunteering activities in China is dominated by the public sector, rather than the nonprofit sector) (Xu and Ngai, 2011).

In another line of research, scholars have explored the role of board members in the nonprofit sector. In the corporate governance literature, many studies have found a positive relationship between board effectiveness and organisational performance (e.g. Forbes and Milliken, 1999; He and Huang, 2011; Pugliese et al., 2015). Relating this in our context, the board members of NGOs in China can make contributions that give access to financial resources. Indeed, effective fundraising involves effective planning and rigorous execution (Seiler, 2003), meaning that an efficient organisation must have effective management. In this regard, based on the characteristics of the board, past studies also identified that board members may contribute to successful corporate decision-making by providing advice to executive directors (Zahra and Pearce, 1989; Huse, 2007). However, in many countries (e.g. China), registered NGOs are required

to implement a dual board system, which means that the role of board members is more varied than in Western contexts. Overall, in a dual board system, one board plays a supervisory role while the other plays an advising or management role (Adams and Ferreira, 2007). In a more specific vein, the management board is responsible for the everyday operations of the firm, whereas the supervisory board is responsible for the supervision of management and providing advice (Hooghiemstra and Van Manen, 2004). Forbes and Milliken (1999, p. 492) conceptualised boards of directors as ‘large, elite, and episodic decision-making groups that face complex tasks pertaining to strategic-issue processing’. They play key roles in organisations, including monitoring management and providing access to resources (Hillman and Dalziel, 2003). Because the board members can be a major organising force for fundraising campaigns (e.g. by determining the budget and identifying funding sources) they have impacts on fundraising activities (Hager et al., 2002). Based on the discussions above, it can be seen that the roles of board members are diversified in NGOs’ fundraising activities. Siciliano (1996) claimed that efficient fundraising depends on the diversification of board members. In contrast, Wagner (1994) found no significant relationship between board participation and fundraising success. In line with these studies, our model confirmed that the professionalisation of the supervisory board is related to NGO fundraising, whereas the management board is not correlated. One of the reasons may be that each board plays different roles in the nonprofit sector. In the two-tier board system, the management board is responsible for the day-to-day operations, while the members of the supervisory board are more likely to care about the supervision of

operations and provide advice (Hooghiemstra and Van Manen, 2004). Thus, in our context, the supervisory board member may make efforts to the strategies in fundraising activities, whereas the management board cannot be directly involved in such an activity. In the nonprofit sector, the board's role can be linked with the organisation's environment and the coordination of stakeholders, whereas the board in for-profit organisations is linked with the access to capital and coordination among firms (Miller-Millesen, 2003). Our study, consistent with the literature, suggested that the professionalisation of supervisory and management board members in the nonprofit sector are also positively and significantly related to access to capital. However, different from social NGOs, supervisory board members in environmental NGOs are not statistically related to fundraising capacities. In the next section, the impact of NGO professionalism on NGOs' development of political ties is presented.

5.4 NGO Professionalism and Political Ties

Past research has discussed the importance of networking with external stakeholders to acquire social capital and why organisations are motivated to develop social networks. In general, according to Nahapiet and Ghoshal (1998) and Yli-Renko et al. (2001), social capital can be divided into three dimensions: structural (i.e. network connections between actors), relational (i.e. the quality and nature of social ties), and cognitive (i.e. shared representations, interpretations and systems between actors). Similarly, from a process perspective, the development of social capital includes four factors: stability, interaction, interdependence and closure (Nahapiet and Ghoshal, 1998). The development of social capital is the consequence of networking, which

contains the 'resources individuals obtain from knowing others, being part of a network with them, or merely being known to them and having a good reputation' (Nahapiet and Ghoshal, 1998, p. 107). By developing social capital, firms obtain more opportunities to survive (Bruderl and Preisendorfer, 1998). In many cases, strong social ties are characterised by a relatively higher degree of interaction (March, 1991) and trust with detailed private information (Gulati et al., 2002). In this sense, the linkage between NGO professionalism and political ties development was explored.

In the existing literature, it has been acknowledged that NGOs cannot develop professionalism without building partnerships with actors in both the public and private sectors. In some cases, professionalisation occurs when the nonprofits engage in social service in partnership with government and consequently become instruments of government in the implementation of public policy (Smith, 2003; Hwang and Powell, 2009; Kreutzer and Jager, 2011). Seeking to obtain these advantages, many NGOs are in partnerships with governmental agencies that grant legitimacy through licensing professional activities, standard-setting, and enhancing the reputations of their NGO partners (Evetts, 2003). When building connections with other stakeholders, to meet the requirements of political actors, NGOs must enhance their internal governance practices, thereby enhancing the level of professionalisation. For example, to be more effective, NGOs must meet government expectations of transparency and accountability in managerial procedures, plan development, development of evaluation tools and employment of professionals (Ossewaarde et al., 2008; Hwang and Powell, 2009). In this way, to meet the expectations of external organisations, non-profits can

further develop their legitimacy and performance (Minkoff and Powell, 2006). Thus, professionalisation is not only about non-profits meeting the requirements of important stakeholders but also goal-oriented behaviour that increases organisational legitimacy in the external environments (Staggenborg, 1988). In this sense, given these advantages, it can be seen that building connections with stakeholders (e.g. political actors) can influence NGOs' day-to-day operations and performance outcomes. That is to say, the outcome is to improve NGOs' operational effectiveness with various actors, which enables actors from various sectors to carry out collective actions to identify new ways of service delivery (Mitchell et al., 2015).

As discussed before, influenced by traditional culture, political connections in China play a different role compared with those in Western countries. In this vein, Shen and Yu (2017) found that the Chinese governmental organisations are more willing to collaborate with professionalised NGOs, providing NGOs with more opportunities to institutionalise their outcomes. Likewise, according to Horton et al. (2003), a professionalised NGO not only improves its standard of behaviour and internal governance but also benefits from more social capital. In other words, in China, political actors are more willing to work with a more professionalised NGO. This was corroborated by our results, which found that NGO professionalism has a strong link with NGOs' political connections with government. As several measurements for NGO professionalisation was proposed, their influences on the development of political tie are presented in this section.

In China, one of the strategic governance practices of NGOs is to build political

guanxi (i.e. political connection) with the state (Johnson and Ni, 2015). One way to do so is to hire people with political ties. Thus, a common practice is to recruit former senior government officials to serve as board members, presidents or part-time employees at NGOs (Shue, 1998; Ma, 2006; Chan, 2010). As displayed in our results, the number of full-time staff (*Nfem*) is positively but not significantly related to NGOs' political ties. This may indicate that, in many cases, individuals with political connections are not recruited as full-time employees, but rather as part-time staff or even on a volunteer basis. Similarly, the number of years since the organisation was founded (*Yr*) is a positive and significant influence on NGOs' political connections with the state. These findings are consistent with the results presented in social NGOs, while the organisation age of environmental NGOs is not statistically related to NGO political tie development.

Networking with actors in the external environment is one of the most important tasks for new organisations. In business literature, Tornikoski and Newbert (2007) pointed out that networking activities help new firms access more resources and increase their opportunities for survival. Indeed, for new ventures, developing relationships with stakeholders play a key role in their success. For instance, a good market relationship provides contact with customers, suppliers, sales channels, and other business opportunities (Batjargal and Liu, 2004). Simply put, it can be seen that the development of social capital or network is a key issue for organisations. In prior works, scholars have explored the elements that affect the development of social networks, identifying organisational age as one of the influential factors. Overall, it was

suggested that young firms face greater difficulties in obtaining social capital compared with older ones. Existing entrepreneurship literature has described reasons for the difficulties young firms encounter in mobilising resources. In particular, new firms suffer from low market recognition rates, economics of scale and a lack of alliances with stakeholders that may provide essential resources. In addition, new firms also suffer from a shortage of labour force and internal governance (BarNir et al., 2003). Moreover, the appropriate use of social capital is difficult for new firms (Tötterman and Sten, 2005) and the motivation for accessing resources is low (Shaw, 2006). In sum, organisation age is one of the key aspects of developing social networks, and the authors therefore investigated the relationship between organisation age and NGO political tie development.

In many studies, scholars have investigated the relationship between organisational age and the development of social networks. Overall, Machirori and Fatoki (2013) pointed out that age, size and legal status have positive and significant impacts on firms' networking capacities. One of the cases in point is that resource heterogeneity of teams provides new firms more opportunities to enhance their profitability during the start-up period (Muñoz-Bullon et al., 2015). In new ventures, team members can be a potential source of scarce resources, such as social connections with access to essential resources (Ucbasaran et al., 2003). Similarly, Harvie (2010) concluded that, compared to older ones, young SMEs are more often engaged in production networks. During the creation and maturity periods, firms with stronger market ties can obtain a higher degree of legitimacy (Wang and Gao, 2014). In contrast, in the early growth stage, firms with

strong political connections can obtain legitimacy, whereas those with market ties cannot (Wang and Gao, 2014). Likewise, Andreosso-O'Callaghan and Lenihan (2008) reported that more established firms are less constrained by financial issues and time, allowing them to mobilise more resources (e.g. knowledge and information exchange). To some extent, firm age can be treated as an indicator of the external legitimacy of the firms' social relationships (Kalyanaram and Wittink, 1994). For their part, Huang et al. (2003) found a positive link between firm age and networking. Age can also reflect the appropriate leverage of resources. However, BarNir et al. (2003) found that new firms are more willing than old firms to adopt new technologies to save costs. In short, due to the limitation of organisational legitimacy and other resources, younger organisations face more difficulties in mobilising resources (e.g. social networks) compared with older ones. However, another line of research found that new ventures are more likely to develop social networks. For example, King (2007) argued that new firms are more willing to network compared with established firms. In particular, these new firms are established by individuals who are in the 'digital generation' with more personal networks.

In summary, organisational age (i.e. the number of years an NGO has existed) has been used as an indicator of organisations' experience (i.e. professionalisation) and reputational capital (Okten and Keisbrod, 2000). Organisational age is a reflection of the organisation's ability to mobilise the essential resources to sustain itself over time (Trzcinski and Sobeck, 2012). That is to say, older organisations tend to engage in more external partnerships than younger ones (AbouAssi et al., 2016). In China, in terms of

the experiences of mobilising financial resources, Spires et al. (2014) also pointed out that older grassroots NGOs are more likely to receive funding. Moreover, Shen and Yu (2017) suggested that in China, governmental organisations are more willing to collaborate with professionalised NGOs and provide them with more opportunities to institutionalise their proposed standards. In this regard, the outputs showed that regional scopes of NGOs' operation (i.e. NGOs carry out activities locally or nationwide) (*Barea*) is significantly related to NGOs' political ties, which may support assumptions in the literature (i.e. a more professionalised NGO has more access to support from national and local governments to carry out their projects). Likewise, regional scopes of NGOs' operation is positively and statically related to social and environmental NGOs' political tie development.

Next, impact of performance feedback on NGO political tie development is tested. Past studies of business and politics have addressed the influences of social images. In business literature, social image was considered 'word of mouth'. When people discuss a product or service, they usually describe its attributes, costs and benefits (Chowdhury and Naheed, 2020). Such behaviour, called 'word of mouth sharing' (Silverman, 2011), is 'the individual's perception of the general estimation in which a firm is held, good or bad' (Helm, 2006, p. 190). It can be positive or negative (Allsop et al., 2007), and can have impacts on the outcomes of business operations. At the organisational level, reputation is strongly influenced by word of mouth (Balmer and Greyser, 2002). Compared with commercial advertisements, word of mouth is more effective in persuading people to buy a product or service (Maisam and Mahsa, 2016). In this sense,

firms with a better image can positively influence new customer acquisition (Rogerson, 1983), customer commitment (Richard and Zhang, 2012) and stakeholder relationships (Dowling, 2004). By contrast, negative word of mouth negatively influences customer acquisition (Sharp, 2010), customer retention and loyalty (East et al., 2006), profitability (Reichheld and Teal, 1996) and organisational reputation (Wangenheim, 2005). Similar to for-profit organisations, word of mouth or reputation is also important for not-for-profit organisations. Nonprofits' negative word of mouth (e.g. negative media comments) may threaten financial incomes and relationships with key stakeholders (Williams and Buttle, 2014).

In political studies, candidates are considered much in the same way that products are considered in business studies (Kotler, 1999). That is to say, scholars in politics view the influences of word of mouth at the individual level, in which social images are influenced by past performance. Candidates' qualifications, for example, can be measured by their past political record, personal characteristics, and their stance against corruption (Niffenegger, 1988). Likewise, Hodge and Kress (1993) suggested that a candidate's image relies on their level of education and persuasive ability. Similar measurements include leadership ability (Argan and Argan, 2012), professional background (Osuagwu, 2008), relationship with party headquarters (Savigny, 2010) and the image of the people working for the candidate (Niffenegger, 1988).

Unlike for-profit organisations, non-profits' reputations are linked with donations (File et al., 1994). As word of mouth has a strong influence on customer decisions (Iyer et al., 2017), it was found that customers rely more on information from trusted sources

(Dias et al., 2019). Thus, for non-profits, stakeholders may change their decisions when negative comments or images are identified. In some cases, such a trusted source may be an evaluation by government agencies. Without performance feedback from government agencies, actors can judge the trustworthiness of others by collecting the information they voluntarily adopted (Carilli et al., 2008). Marshment (2001, p. 692) stated that ‘political marketing is about political organisations adapting to business marketing concepts and techniques to help them achieve their goals’. However, differently, our regression statistics showed that the performance feedback from government agencies is negatively but not significantly influence NGOs’ political connection development. In particular, as shown by the coefficient, the impact of performance feedback on NGO political tie development is weak. Therefore, it may imply that the level of performance feedback may not negatively influence the development of NGO political frequently, which can be also applied to the context of social and environmental NGOs in China

In addition to the performance feedback and organisation age, the impacts of human resources in Chinese NGOs were examined. Scholars who study non-profits have recognised full-time employees as an important input factor because they carry out the organisation’s day-to-day functions and missions (Trzcinski and Sobeck, 2012). Again, *guanxi* can be translated as “relations,” “connections,” “social networks,” “social capital” or even “reciprocal obligations” in English (Luo et al., 2012, p. 142). It can help to reduce uncertainty: ‘once *guanxi* is established between two people, each can ask a favour of the other with the expectation that the debt incurred will be repaid

sometime in the future' (Yang, 2016, p. 2). In China, the dominant position of the government grants it gatekeeping power over the resources NGOs need (Hsu and Jiang, 2015). Thus, in such a social context, one of the strategies for organisational development is to build ties with government agencies. In the existing works, mixed outcomes have been identified for such ties. Park and Luo (2001) found that political connections contribute to market expansion and sales growth, although it does not improve internal operations. However, Wei (2020) concluded that political connections do not have a significant impact on foundations' capacities to mobilise resources, which may imply that the Chinese government no longer directly intervenes in resource mobilisation. This study illustrated the role of full-time employees in developing political connections, which showed the number of that full-time employees positively but do not significantly influence NGOs' political tie development.

In China, overall, approximately three to five per cent of organisational operation costs are been spent on *guanxi* investment (Szeto et al., 2006). Without a 'public affairs culture' in China (Harsanyi and Schmidt, 2012), organisations prefer to develop informal personal government relationships (e.g. *guanxi*), which requires organisations to improve their networking ability. In line with this, several scholars suggested that political skills are useful. In particular, 'political skill' is conceptualised as 'the ability to effectively understand others at work and to use such knowledge to influence others to act in ways that enhance one's personal and/or organizational objectives' (Ferris et al., 2005, p. 127). In other studies, such as Ahearn et al. (2004) and Perrewé et al. (2005), defined political skill similarly as the ability to effectively understand others and use

such knowledge to influence others to act in line with personal or organisational objectives. This skill contains four sub-domains: social astuteness, interpersonal influence, networking ability and apparent sincerity (Ferris et al., 2007). Politically skilled employees create more interpersonal influence, which allows them to generate more ideas and take effective implementation (Grosser, 2013). Moreover, those with political skills make several impacts, such as influencing leader effectiveness (Douglas and Ammeter, 2004), team performance (Ahearn et al., 2004), and the relationship between role conflict and strain (Perrewé et al., 2005). Collectively, employees with political skills can be hired to develop social networks (e.g. connections with a government agency). However, this type of human resource does not make a strong impact on the development of political ties. More specifically, our results in hypothesis 1b suggested that the number of full-time staff is positively but not significantly influence the development of political ties for environmental and social NGOs in China. Moreover, according to the coefficient, the influence is weak. Moreover, it was not found that the interactions between volunteer and full-time employees are statistically related to the development of political connections (i.e. with more professional leadership, volunteers cannot be hired to develop networks with political actors)

In line with the prior works, this study also explored the role of volunteers in developing political connections. For many nonprofits, volunteers are an integral part of the labour force who are regarded as co-producers alongside paid employees (Brudney, 1990). Cheung et al. (2016) asserted that social identification is one of the elements of developing trust for volunteers. With trust, volunteers can provide high-

quality social services to obtain social trust. To be trusted by society, volunteers are required to illustrate their identity, which includes the acceptance of the meaning and importance of volunteering (Callero et al., 1987). In these senses, volunteers in the nonprofit sector can be used as a means to build trust in order to deliver services.

The contributions or values of volunteers have been demonstrated by past studies; these include economic and social values. The economic value of volunteers can be defined by calculating the number of full-time positions that are equal to the volunteer hours or by calculating the monetary value of the volunteering activities (Ross, 1994). Salamon et al. (2011), for example, proposed three basic valuation strategies for measuring the value of volunteers: replacement cost, opportunity cost and societal benefits.

However, in some cases, the value of volunteering activity is difficult to measure economically. As noted by Mayer and Silva (2017, p. 100), ‘volunteering is a complex process with many potential outcomes, many stakeholders, and many possible metrics’. Similarly, Mook et al. (2007) found that the indirect outputs (e.g. human capital contributed by volunteers) are difficult to measure. A number of studies have pointed out that this difficulty is attributable to the social nature of volunteering activities. In public administration studies, volunteers can be seen as a driver to enhance the social and cultural capital of the association through their educational and artistic abilities (Lindström, 2016). Similarly, the social networks of volunteers can be used by organisations to develop and enhance contacts in the nonprofit sector (Lindström, 2016). Furthermore, as stated by Smith (1999, p. 169), ‘Volunteerism can create social

capital—that is, social networks of trust and cooperation—that can then promote greater political involvement and citizen participation in public affairs.’ The participation in Earthwatch expeditions, for instance, can expand social networks through the interactions with other volunteers, residents and researchers via their shared experience (McGehee, 2002). Thus, another line of study measures the value of volunteers using social indicators.

Doherty and Misener (2008, p. 120) stated that ‘volunteerism is an expression of social trust and reciprocity. It is a form of social citizenship that involves active participation in the life of a community’. In many cases, volunteer plays a pivotal role in community development and building links within communities and with organisations that share a common purpose (Onyx et al., 2004; Harvey et al., 2007; Doherty and Misener, 2008). In particular, volunteers can develop and enhance connections with communities by contributing to the wellbeing of communities without reward (Onyx et al., 2004). The creation of social capital exists not only at the community or local level but also at the regional or national level. In Western societies, volunteering can also be considered a form of active citizenship that provides an opportunity for people to be actively engaged in society. During volunteer work, people from different backgrounds can be engaged together by the common interest of the association (Kaunismaa, 2000). In this regard, volunteering activities can be seen as a means of social capital creation. In the Finnish context, for example, registered volunteering associations have characterised their role as a means to mobilise collaborative action between active individuals and their surrounding communities

(Siisiäinen, 2003). At an international level, Randel et al. (2004) argued that international volunteering can create social capital in developed and developing countries by extending community and global networks, providing greater international understanding and stronger links between organisations and communities, promoting partnerships among volunteers and local citizens, and so on. Volunteering provides opportunities for host organisations to access local and global as well as individual and international networks (Lough et al., 2014). For instance, international volunteers may use their contacts abroad to coordinate humanitarian aid projects, international exchanges (Perold et al., 2011) and access additional resources (Thomas, 2001; Hudson and Inkson, 2006). Relating this to our context, it was proposed that volunteers in Chinese environmental and social NGOs can not be hired to develop political connections as volunteers play a negative and not significant role. Yet, as shown by the coefficient, the influence made by volunteers is weak. Our finding is not consistent with most of the past studies in the context of NGO political tie development in China.

Similar to hypothesis 1a, this hypothesis also tested the influence of different types of board members on NGO political tie development. In political studies, connections with government agencies can be considered as political capital. Bourdieu's (1991, p. 192) pioneering work defined 'political capital' as 'a form of symbolic capital, credit founded on credence or belief and recognition or, more precisely, on the innumerable operations of credit by which agents confer on a person (or on an object) the very powers that they recognize in him (or it)'. Those with a particular type of social capital enjoy more opportunities to be selected as event volunteers (Zhang and Girginov, 2012).

Volunteers with political capital, for instance, can be selected to ensure more positive political outcomes (Zhang and Girginov, 2012). In other words, human resources with political connections or skills is a critical resource. Similarly, another line of research discussed the role of NGO board members. As discussed earlier, more sophisticated leadership not only improves NGOs' team effectiveness but also brings more advanced connections with parties external to the organisation. In other words, NGOs not only hire professionals to make contributions to the fulfilment of their missions but also develop formal or informal connections with other actors through personal social networks. In this vein, professionalised NGOs are more likely to leverage social networks to acquire diversified funding sources to support their operations by building stronger connections with the government and other institutions in a complex environment (Suárez and Marshall, 2014). Thus, it is suggested that NGOs are more capable of building social networks when they hire professionalised leaders. On the other hand, the results indicated that the qualifications of the management board (*BodMgt*) is significantly associated with NGOs' political connections, while the supervisory board (*BodSup*) has no statistical relationship with political tie development. In particular, similar results can be found in the context of environmental and social NGOs in China. This may imply that cultivating and exploiting political connections is not part of the role of NGO boards in China.

Indeed, a board member with political connections provides unique information about the public policy process (Hillman, 2005), channels of communication with political actors, the potential for access to political decision-makers that may influence

political decisions (Pfeffer, 1972), and legitimacy (Galaskiewicz and Wasserman, 1989). In our context, the professionalisation of board members is not related to the development of political connections in NGOs, which implies that the development of political ties is associated with other aspects of professionalisation. In other words, the board members in NGOs are more apt in dealing with issues other than developing political connections. In a two-tier board system, the management board and supervisory board have different responsibilities. The management board members manage human resources, coordinate tasks, control the strategic focus of the organisation (Witt, 2009) and provide strategic direction for the organisations (Kodex, 2006). The role of the supervisory board is more complex. First, they play a supervisory role in the decision-making process, such as conducting reviews of the management, delivering reports to the general meetings, and so on (Benrrar, 2001). In addition, the members of the supervisory board mainly deal with the connections with stakeholders (Hopt and Leyens, 2004). However, in the nonprofit sector, these expectations were not supported by our models. Again, as suggested by Sen (1987) and Arshad and Rehli (2013), better organisational leadership not only contributes to organisational productivity but also improves the quality of NGOs' social connections with other parties. Yet, our results particularly support these, as only weak and nonsignificant links were displayed in the outputs in an NGO context.

5.5 Political Ties and Funds

The previous sections discussed the role of political actors in enhancing professionalisation and obtaining resources from the public. Overall, many scholars

have acknowledged that governments have a significant effect on how firms create values in developing countries (Shi et al., 2014; Zhou et al., 2017). This phenomenon was discussed by business scholars, who found that, in China, for example, many firms are affiliated with governmental agencies at different levels – national, provincial, city, country or lower (Wang et al., 2012; Li et al., 2014). Indeed, connections with government are beneficial because governments control a wide range of resources (Musacchio and Lazzarini, 2014; Clegg et al., 2018), provide access to resources at lower costs (Wang et al., 2012; Zhou et al., 2017; Wang et al., 2018), offer financial support below market rates (Khwaja and Mian, 2005) and possess specific knowledge about the market (Sun et al., 2010). In a similar vein, according to Claessen (2008), in China, political connections can increase firms' access to information, boost financial performance and improve reputations. Thus, Chinese firms build relationships with government officials to improve their organisations' future opportunities (Wank, 1995). Similar to the positive impact of political ties in the for-profit sector, a considerable number of studies have highlighted the importance of political connection development in the nonprofit sector. Chinese donors may contribute more to politically connected NGOs in order to build their own political connections. Therefore, a link between political connection and NGOs' capacities of financial resource mobilisation can be found in the non-profit sector. In China, NGOs receive limited donations from the public (Hsu, 2008). Accordingly, NGOs seek to build connections with government officials to increase access to resources because donors may consider NGOs with high-status political officials on their staff as more able to provide future favours than those

without connections – and thus, more deserving of donations (Johnson and Ni, 2015). Therefore, similar to for-profit organisations, NGOs in China are seeking ‘extra’ channels to obtain more opportunities to access essential resources. Collectively, as discussed above, it can be seen that political connections can positively influence NGOs’ resource mobilisation capacity as they provide more channels for obtaining resources. In this section, this link will be discussed further.

Generally speaking, the findings of this study preliminarily indicate that, for NGOs in China, political *guanxi* (connection) has a statistically significant relationship with the number of private donations an NGO receives. Studies suggest that in China, political *guanxi* increases a firm’s access to information, improves reputations, and increases financial performance (Chen et al., 2013; Claessens, 2008; Faccio, 2006; Luo et al., 2011; Wang and Qian, 2011; Wu et al. 2012). Firms connected with governments have a better chance of obtaining funds from multiple sources (Tong and Xiao, 2018). Such connections may lead to good reputations, financial performance and fast reactions to the changes in the institutional environment (i.e. they obtain more information from government agencies), which allows NGOs to obtain more trust from the public. Indeed, trust is an important aspect of organisational development in the non-profit sector. Sargeant and Lee (2004) asserted that a higher degree of trust in non-profits is associated with the capacity to attract potential donors and collect more donations. Similarly, Bendapudi et al. (1996) claimed that trust helps organisations maintain a good social image, which may contribute to their fundraising and to their ability to conduct day-to-day activities. Under the dual registration system, NGOs’

governmental affiliation helps to obtain public trust, especially those registered at central governmental agencies (Yang et al., 2015). Trust in government in China is significantly higher than in Western countries (Chen, 2004; Chen and Shi, 2001; Li, 2004; Shi, 2001; Tang, 2005); this is especially true of the central government (Liu and Raine, 2016). Due to China's history and political culture, NGOs in China have closer relationships with the state compared with those in Western countries (Yang et al., 2015). Taken as a whole, the support of political actors in China can be seen as an 'accelerator' of public trust and resource mobilisation.

Considering these factors, this study investigated how relationships with different levels of governmental agencies affect NGOs' fundraising activities. In organisational studies, the first task organisations must accomplish in order to survive is to secure access to resources for operations (Hsu, 2010). According to Wei (2009), connections with the government do not have a significant impact on an NGO's capacity to mobilise resources. However, our results indicated that NGOs' political connections are indeed highly relevant to the mobilisation of financial resources, which is reflected by the significant and positive influences caused by the registration level (*Redepart*) and the number of staff who are working in state agencies (*Nstaper*). Specifically, the ability of Chinese NGOs to mobilise resources is relevant to connections with governmental entities (Hsu, 2010) because, as a new kind of organisation in China, NGOs face challenges in establishing legitimacy and access to resources (Hagar et al., 2004). In response, various strategies are introduced to mobilise resources. If NGO funders have substantial experience in the party-state bureaucracy, a strategy focused on the

relationship with the state will be used as the state has significant gate-keeping power on resources (Hsu and Jiang, 2015). Therefore, connections with governmental entities not only allow NGOs to gain more recognition from donors but also increase NGOs' opportunities to acquire funds from the public (Jing, 2015). This is because a strong connection with the public sector can be used as a predictor of a high-performing legitimate organisation (MacIndoe, 2008; Suarez, 2011).

In the past research, a considerable number of studies have discussed the impact of political entities at different levels. From the perspective of state capitalism – as it exists in China – the impact of the government level varies as each is associated with different institutional prescriptions and has different priorities (Wang et al., 2020). More specifically, governments at higher levels (e.g. national level) have access to key resources and industries and aim at improving national security and global competitiveness (Li et al., 2018), whereas local government aims to tackle unemployment and local productions (Jin et al., 2005). However, although the government is more powerful at higher levels, particular initiatives are implemented by governments at lower levels (Wang et al., 2020). Thus, political actors at different levels are playing different roles in NGOs' financial mobilisation activities (e.g. the support of political actors at higher levels represents higher service quality and performance). In this vein, Chinese donors are more likely to trust and contribute to NGOs with political connections, especially those connected with high-level state institutions (e.g. central government agencies). Hence, Chinese donors may contribute more money or time to politically connected NGOs to build their political *guanxi* (Johnson and Ni,

2015). In the context of NGOs in China, our findings support these notions by indicating that political connections provide more chances for NGOs to raise funding to sustain their operations. In our context, once again, it was suggested that the registration level is positively and significantly associated with financial resource mobilisation. Yet, according to the regression statistics, such a finding was not supported by the context of environmental NGOs.

In addition, in line with the existing literature, our finding also highlighted how NGO staff with political ties contributed to the capacities of raising funds. To reiterate, NGOs enjoy more benefits when their leaders have stronger government ties at higher government levels; these benefits include more opportunities to obtain stable resources, build a more developed management system (e.g. hire more professional board members), develop activities and make other improvements to their organisation (Tong and Xiao, 2018). However, this study also indicated that staff who have worked for the government provide NGOs with more opportunities to mobilise financial resources. In research exploring the role of human resources, the term ‘political tie’ is commonly defined as an NGO leader who is a current or former government official and/or member of a legislative body (e.g. the People’s Congress and the People’s Political Consultative Committee). Compared with NGOs in other countries, Chinese NGOs are more likely to build alliances and collaborations with the government rather than maintaining their autonomy (Hsu, 2010). Such alliances are crucial for NGOs in China because most of them face difficulties in mobilising financial resources, as opportunities for raising funds are limited (Zhan and Tang, 2013). In response, human

resources (especially senior officials), can provide access to governmental funding, contracts and policy-making processes related to their organisations' activities (Johnson and Ni, 2015). Many examples show how human resources with political connections contribute to the development of organisations. For example, party membership of firm leaders is an indicator of their personal connections with government, which help firms to obtain more loans from banks and other state institutions (Bai et al., 2005; Li et al., 2008). This is important for firms to improve their performances, especially in regions with less developed markets and legal systems (Li et al., 2008). In our context, the number of staff who are working for the government (*Nstaper*) and the number of staff who have work experience for the government (*Nproper*) positively and significantly affects NGOs financial resource mobilisation. Yet, these findings are not supported by the context of environmental NGOs as no statistically significant relationship was displayed in the results. Based on the discussions above, overall, it can be seen that NGOs with more political ties can mobilise more financial resources. In the following section, the relationship between the availability of financial resources and NGO professionalism are discussed.

5.6 Fund and NGO Professionalism

Professionalism has been conceptualised by a considerable number of previous studies. Based on a multi-dimensional conceptualisation, McCarthy (2017, p. 375) states that a professionalised non-state actor is one with:

- 1) a leadership that devotes full time to the association with a large proportion of resources originating outside the constituency the group claims to represent, 2) a very

small or non-existent membership base or chapter membership where membership implies little more than allowing the use of one's name upon membership rolls, 3) an attempt to represent or to speak in the name of a potential constituency and 4) attempts to influence policy towards that same constituency.

Likewise, Impact Initiative (2006, p. 91) suggested that there are three components of NGO professionalisation: 1) the professional competencies of individual staff, particularly those whose work benefits from specialised knowledge and experience; 2) the institutional capacity to deliver services effectively including the strengthening of the institutional capacity of the local actors; and 3) governance and management structures, systems and policies that ensure that it operates professionally, transparently and effectively.

In contrast, another line of research identified not only the component of a professional organisation but also the relationship among these components. Lang et al. (2018), for instance, classified professionalisation into three dimensions: the professionalisation of 1) strategies, structures, and processes (e.g. hierarchy, allocation of competencies); 2) people; and 3) position (e.g. the employment of paid staff and the relationship between paid staff and voluntary boards). A professionalised NGO requires professionalised human resources, organisational structure, and competencies, as well as financial resources to hire professionals, assess management efficiency, and so on. From these definitions, it can be seen that NGO professionalism includes the professionalisation of human resources and the practices implemented by workforces, which require funds to sustain. Hence, in this regard, this section seeks to address the

link between funds and the professionalisation of NGOs.

Indeed, more financial resources allow NGOs to attract professionals and recruit external consultants to improve their internal governance, which can improve their service delivery quality. Generally, our results support the notion, found in existing literature, that the assistance provided by the government helps NGOs to survive and grow (Suk, 2002). Our regression statistics provide evidence for these assumptions for NGOs in the Chinese context, arguing that the availability of financial resources can be critical to improving NGO operations. In a more specific vein, it was further suggested that the annual incomes (*YrIn*) make positive and nonsignificant impacts on NGO professionalisation. Compare with social NGOs, the impact of annual incomes in environmental NGOs are stronger.

Although start-up capital is an important aspect of organisational success. According to Carpenter and Petersen (2002), entrepreneurs often struggle to acquire the financial resources they need. Firms that started with more financial resources were more likely to survive due to benefiting from a longer period in which to fund their activities and gain access to additional sources (Coleman et al., 2013). Similarly, Klier et al. (2017) found that the firms' access to financial resources can affect the establishment mode choice, which improves firms' financial performance. In for-profit organisations, especially for microenterprises, lack of access to adequate start-up capital has been considered one of the most important obstacles to sustainable development (Schreiner and Woller, 2003). This is because inadequate financial resources restrict entrepreneurs' ability to acquire strategic resources (Nabi, 1989;

Heino and Pagán, 2001). In the context of social enterprise, the start-up capital determines the entry of the market (Scarlata et al., 2012) and final success (Andersson, 2018). Relating these to our context, this study found a positive but not significant link with NGO professionalism (i.e. NGOs with more starting capital can not significantly improve their professionalisation). This finding was not found in the context of environmental NGOs as a strong and significant linkage was displayed. In business literature, it is suggested that firms starting with higher levels of capital are significantly more likely to survive (Coleman et al., 2013). Hence, in this regard, this linkage could be confirmed in further studies. Also, those who start with larger amounts of capital are more likely to have higher expectations of performance (Caves, 1998). Some other scholars found that the most critical determinant of long-term success is product and professionalisation rather than start-up capital. For example, Ahmed and Cozzarin (2009) claimed that financial resources are important for firms' sustainable development, but that firms with longer histories and more mature products are more likely to be accepted by the market.

Similarly, past research has highlighted the significant impacts made by grants provided by government. For example, Doh and Kim (2014) revealed that government financial assistance plays a key role in improving technological innovation in local SMEs. In our context, it was confirmed that grants from government agencies can be used as an indicator of NGO professionalism. In line with this, it was suggested that financial support from the public sector allows NGOs to improve their professionalisation (Frumkin and Kim, 2002). The reason is that the competition pushed NGOs to work

harder (e.g. increase accountability and reduce unnecessary costs) to gain financial support from governmental agencies (Parks, 2008; Ali et al., 2016). In line with these studies, the regression statistics in this study demonstrated a non-significant and positive association between financial support from governmental agencies and NGO professionalism, which was also displayed in the context of social and environmental NGOs. Moreover, according to the coefficient, the statistical relationship between government grants and NGO professionalisation is not strong.

5.7 NGO Professionalism and Operational Efficiency

To reiterate, this study seeks to investigate the factors that influence NGO operational efficiency. In response, the authors first tested the linkage between NGO professionalism and operational efficiency in China. According to García-Sánchez (2010), ‘efficiency’ is defined as the use of resources to maximise benefits. However, due to the not-for-profit character of NGOs, ‘efficiency’ can be defined as the achievement of social goals (Marcuello, 1999). In this regard, it is still unclear how the efficiency of NGOs should be evaluated as the social goal is hard to be measured. Many studies have linked professionalised management practices with operational performance, and professionalisation with the qualifications of human resources. For example, with a higher level of education, the manager contributes more to the survival of an organisation (Cooper et al., 1991). Overall, our findings indicated that intra-organisational resources (i.e. NGO professionalism) are positively related to operational performance. In this sense, a vast amount of studies have explored organisational performance. According to the existing literature, NGO effectiveness

includes project impact (Eisinger, 2002), financial efficiency, managerial effectiveness (Lewis, 2004), board effectiveness (Herman and Renz, 1999), and effective use of partnerships and networks (Bacon, 2005). Herman and Renz (1999) argued that the effective use of correct management practices is positively correlated with operational effectiveness. In a similar vein, Schartmann (2010) suggested that the effective implementation of management control is largely dependent on the quality of human resources. These studies identified the role of professionals hired by organisations and argued that the key to enhancing organisational professionalism is to cultivate the skills of human resources. Indeed, professionals are defined as those human resources with a set of skills and knowledge relevant to management and operation (Coleman et al., 2013) as well as prior experiences (Cooper et al., 1994; Kocak et al., 2010), that are important for survival and success. In business studies, organisation professionalism was identified by scholars emphasising the importance of senior managers in corporations. In business literature, firms with more professionalised (e.g. more educated) owners are more likely to survive or succeed because they have more attractive opportunities for professionals (Coleman et al., 2013) and more access to social or financial capital (Davidsson and Honig, 2003). For example, a board member in the non-profit sector makes significant contributions to the overall performance. In general, the main role of directors is to help organisations remain fully operational, whereas the supervisors are responsible for monitoring tasks as a 'third party' (Yeh et al., 2007). It was suggested that the percentage of independent board-of-director members positively affects firm performance (Cho and Rui, 2009), socially responsible behaviours (O'Neill et al. 1989),

sustainable relationships with stakeholders (Liao and Zhang, 2018) and voluntary CSR disclosure (Jamali et al., 2008). Thus, this study investigated not only the role of senior managers in NGOs but also other aspects of human resources. To sum up, by extending the above-mentioned link into the context of NGOs, the results revealed a strong and positive relationship between NGOs' professionalism and operational efficiency, which will be presented in this section.

First, in terms of NGO professionalism, one of the measures adopted in this study is organisational age. Past research has discussed how organisational age is correlated to performance, which was discussed by business scholars. In general, compared with younger firms, it was argued that older companies are more experienced and productive. Older firms have experienced many changes and their management tends to be more standardised (Coad et al., 2013). Thus, it was confirmed that older firms usually have steadily increasing levels of productivity, higher profits, larger size, lower debt ratios and higher equity ratios. Due to the mission-driven nature of non-profits, the term 'performance' for NGOs is measured by financial and accounting indicators. However, there are other methods for measuring performance. In addition to financial performance, Balasubramanian and Lee (2008) confirmed that organisational age has a great impact on innovation quality in areas with high levels of technological activity. In the non-profit sector, Snavely and Tracy (2002) found that non-profits are more willing to collaborate with organisations with longer histories and more resources. In this sense, non-profits view organisational history as a key resource and a signal of high performance. Gazley (2010) confirmed that NGO accomplishments and partnership

effectiveness may improve as the age of the partnership increases. The aforementioned studies identified greater organisational age with more resources, which can be an indicator of high quality and success. Indeed, the organisational age and size (e.g. the number of employees, number of volunteers and number of people served) positively influence NGOs' links to the community and their capacities to develop such links to provide services (Wang and Yao, 2016). The results from our model also indicated that the number of years since an NGO was established is positively and significantly correlated with its operational efficiency, which corroborates the same notions in existing studies (i.e. older domestic NGOs in China is more efficient compared with young or new-established NGOs).

NGO professionalism is also measured by the level of performance feedback from governmental organisations. According to the regression statistics, NGOs can obtain higher operational efficiency when they gain more positive feedback from governmental agencies. This finding is supported by a number of studies. For instance, Wang et al. (2014) and Wu et al. (2018) found that the performance assessment system can improve firms' capacities in dealing with environmental issues. Collectively, it can be found that a higher level of government feedback is an indicator of high overall performance, which may lead to a higher level of trust. Indeed, organisations with better historical performance can mobilise more financial resources (Ding et al., 2019). In this sense, donors' trust can be enhanced when they are already familiar with the name and nature of the organisation (Sargeant and Lee, 2002; Lee and Chang, 2007). These may also indicate that performance feedback from governmental agencies indirectly

influences NGO operational efficiency by providing more opportunities to mobilise external resources. This study confirmed and extended such an insight into the context of the non-profit sector.

Furthermore, this study also discussed the influences of location by distinguishing NGOs that operate locally and nationwide. Again, Grønbjerg and Paarlberg (2001, p. 689) argued that ‘like all other organizations, non-profits must secure resources from their environment to survive, suggesting that they will be most prevalent where resources needed for their survival are plentiful’. This is because location is one of the determinants that influence NGOs’ day-to-day operations. For example, in many studies, location has been viewed as a channel of obtaining resources. In this sense, in terms of resource mobilisation, Carroll (2020) pointed out that location (e.g. poverty rate and median income of the county surrounding a programme site) plays a significant role in programme survival and success. Mano (2010) also suggested that location can be used to measure the potential to increase resources. For example, Brass (2012) pointed out that nonprofits can be attracted by resources in the community. Therefore, nonprofits are striving to establish themselves in more prosperous areas to obtain more resources (Fruttero and Gauri 2005; Brass, 2012; da Costa, 2016). Altogether, relating these to our context, an NGO that operates across the entire nation may be more professional and thus capable of obtaining access to the resources from more channels. Therefore, in line with these assertions, another line of research shows the advantages and disadvantages of local and national NGOs. Generally, local NGOs have a deeper understanding of recipient needs but lack the power to deliver services and make broad

changes (Thomas, 2017). In contrast, national NGOs have greater power to make broad impacts but lack understandings of local needs (Thomas, 2017). The results of the regression model supported these notions, suggesting that national NGOs are more efficient compared with local NGOs in China.

As discussed earlier, it was found that nonprofits' human resources come mainly from paid employees and volunteers. Therefore, our discussions of the role of human resources in NGOs are divided into two categories: paid staff and volunteers. In terms of the professionalisation of human resources, it was found that the number of full-time staff is significantly and negatively related to NGOs' operational performance, whereas the influence of the number of volunteers is not significant. This phenomenon has been confirmed by a vast number of studies. Non-professionalised NGOs lacked the funds to provide regular salaries to their staff and are unable to recruit more professionals from among the active volunteers (Bayaliev-Jailobaeva, 2014). Consequently, NGOs have difficulties in sustaining services, which limits their operational performance. In general, the regression statistics suggested that the number of volunteers (*Volun*) has no significant link with operational performance. Compared with volunteers, paid staff are more competent in their area (i.e. they are more well-trained in dealing with particular tasks). However, the regression statistics suggested that the number of paid staff is negatively related to NGO operational efficiency and, indeed, paid staff are known to make significant contributions to their organisations. Therefore, based on the discussions above, more paid staffs can not be used to improve the efficiency of NGOs' day-to-day operations (e.g. better utilisation of limited resources), whereas volunteers

are trained to deal with other tasks (i.e. make negative impacts on the improvement of Chinese NGO professionalism). Generally, although the regression statistics supported these notions, the tendencies are not statistically significant.

Although board members are hired as employees in NGOs, they make significant contributions to the organisations' efficiency. Therefore, this study also tested the influence of NGO board members by distinguishing supervisory board and management board. In China, registered NGOs are legally required to have a board of directors (Wang and Yao, 2016). In prior works, the role of board members in NGOs has been distinguished from those in for-profit organisations; in nonprofits, they play a more active and instrumental role in guidance and management (O'Regan and Oster, 2005). More specifically, the board members in nonprofits can contribute to compliance with stakeholder interests and develop trust-based relationships that can generate additional resources (Klausner and Small, 2004). Non-profit boards also help signal compliance with stakeholder interests, communicate with the public, and establish trust-based relationships that can generate additional resources (Klausner and Small, 2004). Additionally, the board maintains the integrity of the organisation's social mission (O'Regan and Oster, 2005) while working to discourage managerial opportunism and protect stakeholder interests (Abzug and Galaskiewicz, 2001). In summary, this line of research discussed the boards' collaborative role in the nonprofit sector, suggesting that board members play a pivotal role in networking with stakeholders and responding to their interests. In addition to these roles, because the board members are usually external to the organisation, they may be able to effectively

monitor strategic decisions (Pearce and Zahra, 1992). Hence, the professionalisation of board members is highly correlated with organisational performance as they influence NGOs' responses to the external environment and internal governance. For example, managers or board members with higher education qualifications are more likely to create a better firm performance (Ujunwa, 2012; Akpan and Amran, 2014). In this regard, in nonprofits, board members can be considered strategic resources as board members are involved in the decision-making process (Coombes et al., 2011) and resource management (Grant, 1996; Ireland et al., 2003). Overall, these studies emphasised the positive impacts on the operational efficiency of the board in NGOs.

However, some studies have found that board members have positive impacts on operational efficiency. In the nonprofit sector, the board helps organisations to reduce uncertainty, if not to improve their performance (Miller et al., 1994). The board professionalisation and activities have limited impacts on the organisation when financial resources are sufficient (Wang and Yao, 2016). In these, scholars have realised that the impact of board members are limited as they are consuming a large number of financial resources without providing significant support to the organisation. However, under the context of the two-tier board system in the Chinese NGO sector, the impacts of management and supervisory board members are yet to be distinguished. In our context, this study examined the contributions of management and supervisory board to operational efficiency. It is suggested that members of both board types play different roles in NGO operational efficiency. However, the professionalisation of the supervisory and management board both make positive and significant contributions to

operational efficiency and, in particular, the management board makes the most positive and significant contributions.

5.8 Inter-organisational Resources and NGO Operational Efficiency

Many studies find that the availability of resources is one of the key aspects for sustaining the day-to-day operations of any organisation. In the realm of business studies, resources have been considered as a contributor to corporations' competitive advantages (Russo and Fouts, 1997). Jarillo (1989) also suggested that the use of external resources is a determinant of a firm's long-term growth. Indeed, to improve financial and operational performance, adequate resources are very crucial for firms (Jiang et al., 2018). For instance, many firms rely on the professionalisation of their managers, as this enables them to acquire more desired resources to enhance productivity (Bharadwaj et al., 2015). Likewise, Sarkar et al. (2001) studied the relationship between alliance entrepreneurship and firm market performance, arguing that the alignment improves corporate market performance, thereby bringing in more resources. Different types of resources are important for different aspects of an organisation's operations. For example, Fu (2012) posited that access to knowledge is an important determinant of firm innovation efficiency. In line with this, on one hand, the utilisation of external knowledge is positively related to the efficiency of solving problems and the identification of innovation. On the other hand, however, relying heavily on external knowledge may be negatively related to firm innovation efficiency due to the potential disruptions of firm R&D routines (Asimakopoulos et al., 2020). To sum up, these works found that, in corporate governance, organisational performance

can be enhanced by mobilising more resources. In the context of NGOs, similar to these works, our proposed hypothesis was supported by our results, which showed that the external resources available for NGOs enhance their overall performance.

In our context, to reiterate, the term ‘performance’ is considered to be synonymous with ‘efficiency’, which was defined as the effective utilisation of limited resources to fulfil particular goals. Many past works have viewed the phenomenon of efficiency as an input-output process. For example, according to Luksetich and Hughes (1997), managerial efficiency refers to the ‘ability to turn inputs into outputs’. In general, prior scholarship in organisational efficiency has investigated how well organisations perform with limited resources (McWilliams et al., 2016). However, due to the special nature of some organisations, this conceptualisation may not be universally applicable. In service organisations, for instance, efficiency can be classified into four types: transactional efficiency, which concerns the minimisation of frictions inherent in economic activities (Valentinov, 2008; Coupet and McWilliams, 2017); distributive efficiency, which concerns the maximisation of the equitable distribution of social benefits (Zerbe, 2002); allocative efficiency, which concerns the resources that maximise productivity (Callen and Falk, 1993); and technical (or productive) efficiency, which concerns the maximisation of outputs transferred from inputs (Miragaia et al., 2016). In these, it can be seen that efficiency in dealing with physical resources can be measured, whereas measurements for efficiency in dealing with non-physical resources are lacking.

In addition, according to Boris (2001), the overall efficiency can be also developed

by providing organisations with three types of financial support: core operating support (i.e. the funding that enables the organisation to do what it does, rather than being provided for any specific purposes), specific grants (i.e. financial supports for equipment purchase, facilities construction and other specific purposes), and working capital (i.e. loans with favourable repayment terms to meet short- and long-term financial needs). For instance, as one of the most important inputs, government funding can increase organisational stability and facilitate the pursuit of important social goals (Coupet, 2018). However, such a type of resource can increase costs to meet the demand from government agencies, which may also lead to the loss of uniqueness (e.g. follow the same guideline provided by government agencies) (Coupet, 2018). Furthermore, the nonprofit literature has argued that the threat of removal of key public resources can affect nonprofit efficiency (Froelich, 1999; Malatesta and Smith, 2011). Collectively, considering the input of financial and political resources, the input (i.e., resources) can be seen as the facilitator of output (i.e. efficiency). In particular, although most of the measurements have positive and significant influences on NGO operational efficiency, the outputs indicated that grants from government agencies cannot be used to improve operational efficiency. The following sections discuss how external inputs influence NGO operational efficiency.

5.9 Political Ties and NGO Operational Efficiency

Political ties can be defined as ‘boundary-spanning personal and institutional linkages between firms and the constituent parts of public authorities’ (Sun et al., 2012, p. 68), which was defined as ‘political capital’ in the existing study. The value of

political capital has been recognised by scholars, who consider it a type of social resource. Indeed, political capital is embedded in social relations and political institutions (Nee and Opper, 2010). In many cases, political capital can be obtained by hiring professionals. For instance, to develop political ties, the firm value increases more when a businessperson is elected prime minister, rather than as a member of the parliament (Faccio, 2006). However, the influence of political ties embedded in social relations is complex. In many empirical studies, the link between political ties and performance can be positive (e.g. Hillman et al., 1999), negative (e.g. Siegel, 2007; Hadani and Schuler, 2013), contingency (e.g. Lux et al., 2011; Sun et al., 2012) and no associations (Wei, 2019). In political studies, political ties can help organisations to obtain better performance (e.g. Peng and Luo, 2000), first-mover advantages (Frynas et al., 2006), higher chances of a government bailout (Faccio et al., 2006) or lower costs of capital (Boubakri et al., 2012). Nee and Opper (2010) found that political connections in urban China can provide advantages in economic markets (e.g. provide supports to enter or exit the market). Thus, as the influence of obtaining political connections is depending on the context, there is a need to explore how it influences NGO operational efficiency in China. In this section, the relationship between political ties and NGO operational efficiency in China will be discussed.

In past studies, business scholars have explored the relationship between political ties and NGO operational efficiency. It was found that political connections in China increase commercial firms' access to a wide range of resources and thereby improve their financial performance (Claessens, 2008). In another line of study, scholars also

found that political ties can affect the internal governance structure and outcomes of connected firms. In the previous section, it was found that connections with political actors have impacts on NGOs' capacity for external resource mobilisation (e.g. raising funds from donors) and internal governance (e.g. human resource management). Based on the past studies, however, NGOs with political ties may also have more opportunities to change overall performance. Hence, one of the outcomes is that firms with more political connections enjoy faster and more efficient growth (Du, 2010). That being said, connections with governmental agencies significantly affect the survival as well as the performance of an organisation. According to our results, a strong link has been shown between NGOs' operational efficiency and inter-organisational resources. Additionally, as discussed earlier, more financial resources allow NGOs to attract professionals and recruit external consultants to improve their internal governance, which can improve their service delivery quality. Generally, the results support the notion that the assistance provided by the government helps NGOs to survive and grow (Suk, 2002).

First, our regression model explored how political actors at different levels and the work experience of NGO staff influence NGOs' overall efficiency. In a more specific vein, the number of staff who have worked for the government (*Nproper*) is significantly and positively related to NGOs' operational efficiency, while the number of staff who are working for government agencies (*Nstaper*) did not demonstrate a significant impact. Yet, for environmental NGOs, the number of staff who has past or current work experience is not significantly related to NGO efficiency. Indeed, in developing countries, such as India (Datta and Ganguli, 2014), Indonesia (Fisman,

2001), Pakistan (Khwaja and Mian, 2005) and Malaysia (Adhikari et al., 2006), political connections play an important role in improving commercial firm performance (Bandiyono, 2019). One of the reasons is that, in developing countries or less developed regions, the regulatory framework is weaker, which indicates that firms with social networks (e.g. political connections) have more opportunities to reduce costs (Hellman et al., 2003). In contrast, in a more developed country with very strict legal enforcement (e.g. Singapore), no such association can be found between political connection and firm value (Ang et al., 2013). Generally, in China, political connections for business are very important (Fan et al., 2007; Cull et al., 2015) and businesses seek ways to establish their political networks (Jiang and Kim, 2015; Lin et al., 2015). By doing so, organisations can obtain more access to essential resources through formal and informal networks with political actors. Indeed, political connections may allow firms to secure professional regulatory treatment (Agrawal and Knoeber, 2001) and access to valuable resources to improve performance (Khwaja and Mian, 2005; Faccio et al., 2006; Hung et al., 2017). Thus, a number of positive influences from political connections have been found on organisational performance, including favourable government policies that inhibit competitors from entering the market (Bunkanwanicha and Wiwattanakantang, 2009), lower tax rates (Adhikari et al., 2006; Faccio, 2006), a greater likelihood of recovery during economic distress (Faccio et al., 2006), and more access to bank loans (Claessens et al., 2008; Khwaja and Mian, 2005; Li et al., 2008). However, the findings of our study not only confirmed the significant impact of political connections on NGOs' overall efficiency but also suggested that those (i.e.

social and environmental NGOs) with higher registration levels and hire professional human resources with more work experience in governmental agencies can be more efficient.

Furthermore, relationships between firms and government in China can be divided into formal relations (i.e. routine business between firms and local governments) and informal relations (i.e. personal relationships between managers of firms and political officers) (Jingjing et al., 2008). Some other studies examined the development of political ties using a personal connection perspective. Francis et al. (2009), for instance, argued that firms with senior ex-government officials on their boards could enhance their political connections. Managers of firms in China can build connections with former government affiliations to obtain preferential treatment for their companies (Lin et al., 2016). Likewise, Shin et al. (2018) claimed that politically connected outside directors contribute to firm performance. However, other studies identified disadvantages of building political connections, including higher debt and lower accounting performance (Faccio, 2010; Fan et al., 2007), lower performance among politically connected banks (Shen and Lin, 2012), lower financial performance (Faccio et al., 2006), lower productivity (Domadenik et al., 2015) and lower profitability (Jackowicz et al., 2014). Relating these disadvantages to our context, in the Chinese nonprofit sector, the regression statistics supported and extended the argument that NGOs in China can improve their operational efficiency by building formal (i.e. through governmental affiliation) and informal (i.e. hire people with work experience in governmental agencies) political connections. In this sense, it was confirmed that the

engagement of those who work experiences (especially those who are currently working for government agencies) can improve NGO operational efficiency.

5.10 Funds and NGO Operational Efficiency

Another line of studies has investigated the role of financial resources in NGO operational efficiency. Boonpattarakan (2012) stated that the capacity of organisations includes components of talent, speed, shared mindset/brand identity, accountability, collaboration, learning, leadership, customer connectivity, strategic unity, innovation and cost-efficiency. Thus, efficiency includes not only the improvement of human resources and the governance of organisations but also the effective use of financial resources. Some studies have argued that cost reduction is the crux of effective use of financial resources. For example, Ulrich and Lake (1990) found that professional financial management practices lead to effective use of funds and control of costs. Firms, therefore, must adapt to the changing environment by utilising necessary assets to support their operations (Ulrich and Lake, 1990). In another line of studies, researchers suggested that effective use of financial resources is more about improving effectiveness rather than cutting costs. The reason is that financial resource is important for operations, it is the extent to which the fund is available and sufficient for operations (Morgan et al., 2006). As one of the key elements of organisational resources, effective management of financial resources is associated with effective operations (Boonpattarakan, 2012). With more effective financial management skills, firms can compete successfully in the market (Boonpattarakan, 2012). Altogether, these lines of studies asserted that effective use of funds relies on reducing costs and wise planning,

which lead to better organisational performance. The authors explore the impacts of donations, grants provided by governmental agencies, and start-up capital.

Overall, to reiterate, our regression statistics suggested that the availability of funds or financial resources are positively affecting the operational efficiency of NGOs. In business literature, many studies have identified the positive relationship between financial resources and business performance. Morgan (2012), for instance, asserted that financial resources are relevant to the marketing-related activities of a firm. It influences the marketing training and firms' marketing practices (e.g. advertising), which in turn affect firm performance (McAlister et al., 2007; Mizik and Jacobson, 2007). For these and other reasons, the availability of financial resources is crucial for the operational performance of a firm. In our context, a similar link was proposed in an NGO context. Based on the relevant literature with a similar assumption, our results and analysis extended this link to the NGO sector by providing statistical evidence. In a more specific vein, it was found that the amount of funding available when the organisation was established (*Orifund*) and the annual income of NGOs (*YrIn*) have positive and significant links with NGOs' operational efficiency, whereas the funds provided by governmental agencies (*Govgra*) have a negative but not significant impact. Such findings are consistent with the context of social NGOs, while the influence of start-up capital in environmental NGOs are not significant.

Indeed, start-up capital is an important aspect of organisational success. Firms that started with more financial resources were more likely to survive (Coleman et al., 2013). Similarly, Klier et al. (2017) found that the firms' availability of financial resources can

affects the establishment mode choice, which improves firms' financial performance. Relating these to our context, this link between start-up capital and organisational success has been extended to the Chinese nonprofit sector. The regression outputs support the above-mentioned notions, suggesting that starting capital is significantly and positively associated with Chinese NGO operational efficiency (e.g. spend less time to deal with the survival and hire more professionals as full-time employees to improve project efficiency).

As stated previously, financial indicators have been used in past studies to measure the performance of NGOs. The regression statistics in this study revealed that NGOs' annual income has a positive correlation with operational efficiency. Indeed, financial resources are important for the development of organisations, and this finding is supported by many studies. Brown (2005), for example, points out that three indicators can be used to measure NGO performance: financial performance (e.g. total revenues total expense), public support (e.g. total contributions/total revenues) and fundraising efficiency (e.g. total revenues/fundraising expense). In this vein, prior works investigated the measurement of financial efficiency. Callen et al. (2003) found that expense ratios (i.e. the ratio of administrative expenses to total expenses, the ratio of fundraising expenses to total expenses, and the ratio of programme expenses and total expenses) are reflections of NGO financial performance. Other studies, such as Cordery and Sinclair (2013), Taylor and Taylor (2014) and Arena et al. (2015), revealed that financial sustainability (e.g. management of donation, subsidies, volunteers and public funders) is a critical indicator of financial performance. With a higher degree of

financial sustainability, NGOs can improve their capacities. Peteraf (1993) pointed out that financial resources enhance organisations' competitive advantages. Firms with more financial resources can invest more to hire professionals (Hoegl et al., 2008) and create new products (Santoro, 2000). Taken as a whole, relating these to the regression statistics, it is confirmed that the availability of financial resources (i.e. annual incomes) is positively and significantly correlated with NGO (i.e. environmental and social NGOs) operational efficiency in China.

In the for-profit sector, the government supports improve firms' likelihood to survive (Oh et al., 2009) and sales (Morris and Stevens, 2009). Once again, due to the social orientation of NGOs, productivity cannot be used to measure performance. In this regard, unlike previous business studies, past research has found mixed implications in terms of the impacts of government financial support in the nonprofit sector. In business literature, Doh and Kim (2014) found that financial support from government plays a key role in improving technological innovations of regional SMEs. Similarly, in the nonprofit sector, Khieng and Dahles (2015) asserted that NGOs can use funding sources from government as a predictable financial resource to sustain their operations. Yet, such a financial resource may have negative effects on organisational autonomy and programme flexibility (Cooley and Ron, 2002). Specifically, by using government funding, NGOs may need to align their goals, internal structure and management process with the conditions and requirements of grants (Khieng and Dahles, 2015). These results indicated a negative influence incurred by government grants. In contrast, Honjo and Harada (2006) found no strong support for this

relationship. Indeed, although financial assistance from governmental agencies is stable, it potentially reduces autonomy and causes programmatic inflexibility (Mitchell, 2014; Lu, 2015). Thus, NGOs' leaders are concerned about the loss of autonomy and fear that their political activities would drive away government funders (Hamilton and Maddison, 2007). In line with this strand of research, our results confirmed that grants from governmental agencies are negatively related to improvements in Chinese social NGOs' operational efficiency, while funds are provided by government agencies positively influence the efficiency of environmental NGOs. However, the impacts are not significant.

5.11 Summary

Based on the discussion above, a detailed interpretation of the outputs for five hypotheses has been presented. First, in line with Hypothesis 1, the relationship between external and internal resources has been discussed. In general, the regression model suggested that with a higher degree of professionalisation (i.e. intra-organisational resources), NGOs are more capable of attracting external resources. In a more specific vein, such a link can be reflected by more access to financial resources from the public and political connections. In line with this, further discussions have been presented concerning how NGO professionalisation influences fundraising activities and the development of political connections. In this, several insights can be identified from the output of the regression model. For instance, in terms of the roles of human resources in fundraising activities, it was found that full-time employees make positive and significant contributions.

In the second part of this chapter, Hypothesis 2 investigated how connections with political institutions influence NGOs' fundraising capacities. In general, the regression statistics revealed a positive link between political connection and NGOs' access to financial resources. In this finding, several insights can be identified. First, by investigating the role of full-time staff who are currently working for political institutions as well as those who have prior work experience in government, it was found that the former has a significant influence on NGOs' fundraising capacities. In addition, it was also found that those with higher registration level are more likely to obtain access to financial resources from the public.

In Hypothesis 3, the relationship between NGOs' financial resources and professionalisation has been discussed. It was found that NGOs with more financial resources are more professional. Specifically, it was suggested that NGOs' annual incomes plays a critical role in the enhancement of professionalisation.

Hypothesis 4 explored how NGO professionalisation affects operational efficiency. Overall, it was suggested that NGOs with a higher degree of professionalisation are more efficient in their operations. Firstly, it was found that older NGOs are more efficient, as were those who obtained more positive feedback from the government. In addition, the influence of location was discussed, which suggested that national NGOs (i.e. those that operate nationwide) are more efficient than local NGOs. In addition, it was also argued that NGOs that receive more positive feedback from the government are more efficient.

Finally, the role of human resources has been investigated. In general, it was found that volunteers do not have a significant relationship with the improvement of NGO operational efficiency. In a similar vein, differences between the supervisory board and management board were identified; it was argued that supervisory and management board members play a significant role in improving overall efficiency, but that the management board makes more contributions. Such differences are due to the different roles these human resources play in the NGO sector.

At the end of this chapter, Hypothesis 5 addressed the relationship between inter-organisational resources (i.e. funds and political ties) and NGO operational efficiency. Overall, a positive and significant association has been found. That is to say, NGOs

with more external resources are more efficient. In line with this, the effects of financial resources and political ties have been tested. In particular, NGOs with higher registration levels can contribute to the enhancement of operational efficiency. Moreover, in terms of the effect of financial resources, it can be seen that annual incomes can be used to improve operational efficiency, whereas start-up capitals and grants from the government negatively influence operational efficiency. For instance, start-up capital is an important aspect of organisational success, especially for young organisations. Further, the social and environmental NGOs have been distinguished by presenting insights in different contexts.

Chapter 6 Conclusion

6.1 Introduction

The primary aim of this chapter is to answer the research question mentioned in Chapter 1. Specifically, the research questions in this study are: 1) What are the internal and external influential factors affecting domestic NGOs' operational efficiency in China, and 2) How do intra- and inter-organisational resources interact to affect operational efficiency? Based on the findings mentioned in the previous chapters, the author seeks to answer these research questions in the following section.

6.2 Answers to the Research Questions

The first section of this chapter seeks to answer questions proposed in Chapter 1. Generally speaking, by adopting the extended resource-based view (ERBV), this study revealed that a number of both intra- and inter-organisational resources have a significant and positive association with NGO operational efficiency. In this, to answer the first research question, the internal factors were subsumed into 'NGO professionalism' (intra-organisational resources), which is measured by *Yr* (number of the year since NGO's start of operation), *Evaluagra* (registration level), *Barea* (whether NGO is operating nationwide or locally), *Orifund* (NGO start-up capital), *Nproper* (number of staff who have worked in the provincial governmental organisation), *Npraper* (number of staff who have worked in national governmental agencies), *Nfem* (total number of staff) and *Nvolun* (total number of volunteers).

Among these, it was assumed that the number of volunteers is negatively associated with NGO professionalism (i.e. the more volunteers, the less professionalism), whereas other measurements are positively associated with NGO professionalism. According to our results, it was found that the following internal factors are significantly and positively associated with Chinese NGO operational efficiency: the number of years since the NGO was established (*Yr*), the level of performance feedback from government agencies (*Evaluegra*), the geographical scope that the NGO operates (*Barea*), the number of full-time employees (*Nfem*), the qualification of management board (*BodMgt*) and qualification of supervisory board (*BodSup*). The authors also found that the following internal factors are not significantly related to NGO operational efficiency: the number of volunteers (*Nvolun*).

External factors (inter-organisational resources), on the other hand, were divided into 'political ties and 'funds'. An NGO's political ties are measured by *Redepart* (NGO's registration level), *BodSup* (qualifications of NGO's supervisory board), and *BodMgt* (qualifications of NGO's management board). Our regression statistics indicated that most of the political tie measurements (NGO registration level and the number of staff who have past work experience in government agencies) are positively and significantly related to NGO operational efficiency in China, which is consistent with the proposed regression model.

In addition to these, funds were measured by the following indicators: *YrIn* (NGO's total income) and *Govgra_Nimit* (NGO's total funds from the government). According to the regression statistics, in China, the amount of startup capital (*Orifund*)

and annual incomes (*YrIn*) are positively and significantly associated with NGO operational efficiency, which is consistent with our proposed regression model. However, it was also found that the financial resources provided by government agencies (*Govgra_Nimit*) is negatively and not significantly related to the Chinese NGO efficiency, which is not consistent with our regression model.

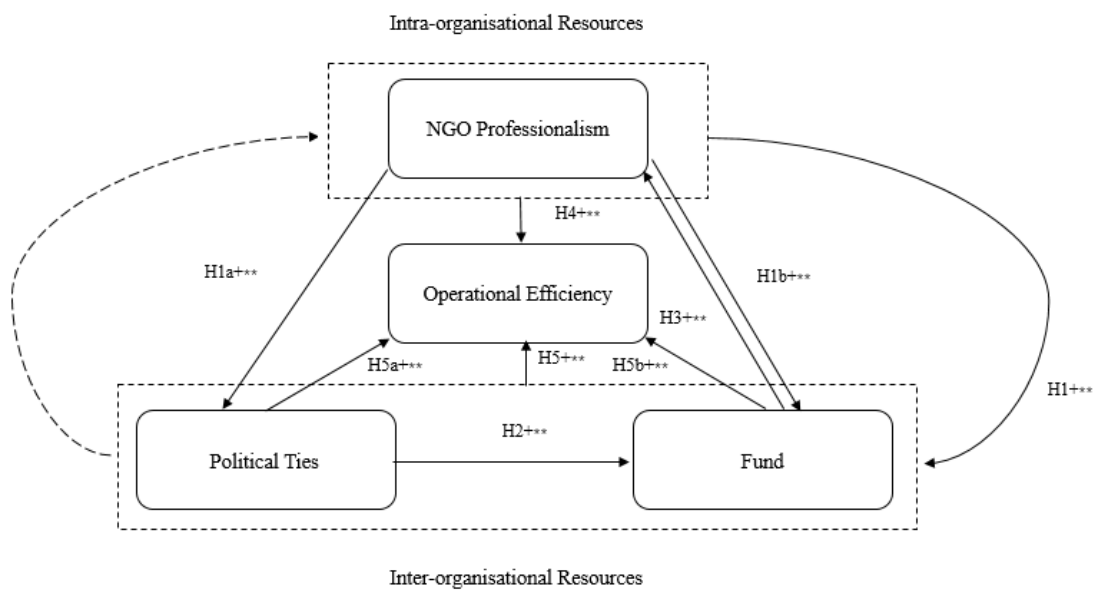


Figure 6. Conceptual Model

To answer the second research question, the conceptual framework was developed to investigate the link between NGOs’ inter- and intra-organisational resources. As shown in Figure 6, this proposed conceptual model was confirmed by the analysis of results contained in the discussion sections. According to the regression statistics, several insights have been found, which were presented in the discussion section.

First, according to the conceptual framework and hypothesis 1, NGOs with more intra-organisational resources or a higher level of professionalisation can more easily

mobilise funds and develop connections with political institutions for their operations. In this sense, although all of the indicators (e.g. the number of years since the organisation was created) are positively influencing NGOs' ability to mobilise financial resources, the influences of some of the indicators (e.g. organisation age) are relatively weaker than other measurements (e.g. performance feedback). In line with this, our result shows that the qualification of the management board (i.e. the qualification of the management board) has a significant association. It deepens the understanding of the existing literature regarding human resource management in NGOs (i.e. in the two-tier board system in Chinese NGOs, which will be discussed in the contribution section).

In hypothesis 1b, the authors investigated the linkage between intra-organisational resources and the mobilisation of another type of inter-organisational resources (i.e. political tie). Overall, it was found a significant and positive relationship between NGO professionalism (i.e. intra-organisational resource) and the development of political ties (i.e. inter-organisational resource). In line with the regression statistics, the first insight highlighted that an NGO's organisational age has a positive and significant link with its capacity for developing political ties. In terms of the influence of performance feedback, it was also suggested that NGOs with more positive feedback from the government do not have more opportunities to build political ties. In addition, different from some of the past studies (e.g. O'Connor, 1997), it was found that, compared with volunteers, full-time staff has a greater impact on the improvement of NGOs' political tie development. Finally, the impact of management

and supervisory board qualifications on NGO political tie development was tested, arguing that the qualifications of management and supervisory board are positively associated with the NGO political tie development. In particular, the qualification of management board members significantly influences NGO political tie development, while the impact of qualification of the supervisory board is not statistically significant.

Next, in hypothesis 3, the relationship between NGO financial resources (i.e. inter-organisational resources) and NGO professionalism (i.e. intra-organisational resources) was discussed. Overall, the results also show that NGOs with more access to financial resources will be more professionalised. Indeed, with more financial resources, NGOs can hire external consultants and provide a more qualified internal training programme for their staff to improve professionalisation (Andreassen et al., 2014; Hwang and Powell, 2009; Ossewaarde et al., 2008) and organisational structure (Maloney et al., 2018). In a more specific vein, it was further suggested that the professionalisation level of NGOs in China can be improved when NGOs have more annual incomes.

Overall, as discussed in hypotheses 4 and 5, intra- and inter-organisational resources alike are both positively and significantly associated with NGOs' operational efficiency. In hypothesis 4, for the outputs displayed above, the results revealed a significant and positive relationship between NGOs' professionalisation and operational efficiency. There are some insights. In line with Gazley (2010) and Wang and Yao (2016), the regression statistics suggested that the number of years

since the NGO was established is positively and significantly related to operational efficiency. Also, this study confirmed the notions of Wang et al. (2004) and Wu et al. (2018) by arguing that NGOs with more positive feedback from the government can be more efficient in project delivery. Besides, it was found that human resources contribute less to operational efficiency compared with organisational age (i.e. the number of full-time staff and employees does not significantly associate with NGO operational efficiency). However, it is still suggested that human resource is important in improving Chinese NGO efficiency as it is positively correlated to the capacities of financial resource mobilisation. Finally, in line with the existing study, such as Grant (1996) and Ireland et al. (2003), the regression model suggested that each type of board member plays a critical role in NGO operational efficiency.

Additionally, the results of our regression model also showed that NGOs' operational efficiency can be improved if they have more inter-organisational resources. For example, NGOs can hire staff with political ties to improve their internal management and service quality. In a more specific vein, the result illustrated in hypothesis 5 suggested that registration level of NGOs in China (*Redepart*) and the number of staff who have current work experience for the government (*Nproper*) are significantly and positively related to NGOs' operational efficiency. In China, developing connections with political actors is important for firms (Fan et al., 2007; Cull et al., 2015). It allows firms to secure essential resources, such as regulatory treatment (Agrawal and Knoeber, 2001), lower tax rates (Adhikari et al., 2006; Faccio, 2006), a greater likelihood of recovery during economic distress (Faccio et al., 2006),

more opportunities to access to the bank loan (Claessens et al., 2008; Khwaja and Mian, 2005; Li et al., 2008). and other resources for performance improvement (Khwaja and Mian, 2005; Faccio et al., 2006; Hung et al., 2017). In the Chinese nonprofit sector, the regression statistics supported and extended the argument that NGOs in China can improve their operational efficiency by building formal (i.e. building connections through governmental affiliation) and informal (i.e. hiring government officials and people with work experiences in governmental agencies) connections. Additionally, this study tested the relationship between inter-organisational resources and NGO operational efficiency by testing the influences of financial resource availability. In our context, it was found that the start-up capital (*Orifund*), the annual income of NGOs (*YrIn*) have positive and significant links with the operational efficiency, whereas funds provided by governmental agencies (*Govgra*) have a negative and non-significant influence. The existing notions were partially supported.

6.3 Contributions of this Study

This study makes a number of theoretical, practical and social contributions, which are presented below in that order.

6.3.1 Theoretical Contribution

Firstly, theoretical contributions are discussed. In a more specific vein, the study's theoretical contributions to the current understanding of the themes (i.e. NGO professionalism and cross-sectoral partnership) and theoretical framework (i.e. ERBV).

6.3.1.1 Contribution to NGO Professionalism

In terms of the measurement of efficiency, Frumkin and Kim (2001) and Golden et al. (2012) hold that the use of financial resources can be used as an indicator. However, it was have found annual income to be the only financial resource that can positively influence NGO professionalism; the amount of funding when the NGO was established and the amount of funding provided by governmental agencies lack strong linkages with NGO professionalism. Hence, this study also contributed to the understanding of the role of financial resources in NGO operational efficiency and professionalism (e.g. applied and tested the influences of NGO start-up capital), which supported and extended the notion proposed by Golden et al. (2012).

Overall, to the best of our knowledge, the understanding of organisation age and the level of performance feedback are lacking in the NGO professionalism context. In our research, the concept of NGO professionalism development was extended by introducing the influences of organisation age and the level of performance feedback. To begin with, the first contribution is that the indicators used in this study advanced the understanding of NGO professionalism. According to Marudas and Jacobs (2007), the organisation age of NGOs can be the indicator to measure efficiency. In this project, this linkage has been supported and extended to the Chinese context by suggesting that NGOs in China with longer organisational age are more professionalised. This professionalism is reflected by better capacities to mobilise external resources (i.e. financial resources and pollical connections) and higher operational efficiency. In the nonprofit sector, Gazley (2010) confirmed that the NGO accomplishment and partnership effectiveness can be improved when the age of the partnership is increased.

The organisation age and size (e.g. the number of employees, number of volunteers and number of people served) positively influence NGOs' linkage to the community and their capacities to develop such linkages to provide services (Wang and Yao, 2016). In the context of this study, it was suggested that the number of years since the NGO was established is positively and significantly correlated with operational efficiency, which supports these notions in the existing studies and extended the concept under the context of domestic NGOs in China.

The previous section discussed the relationship between government feedback and NGO operational efficiency, finding that government feedback plays a crucial role in NGOs' day-to-day operations. Influenced by Chinese culture, organisations that obtained a higher score in the official assessment can be more easily trusted by the public due to the official rank standard (*guan ben wei*) in the culture (Lan, 2005). Again, in the for-profit sector, the performance management process is one of the most important key business processes, which can be defined as 'the process by which the company manages its performance in line with its corporate and functional strategies and objectives' (Bititci et al., 1997, p. 524). In this, performance feedback (i.e. the information provided for users to assess the actions and the user's efforts on the monitored aspects of the work) mainly focus on efficiency rather than quality (Forza and Salvador, 2000). Taking these as a whole, it was implied that organisations with more positive feedback have higher efficiency, and are thus more capable of fulfilling the mission and obtaining trust from the public. This finding contributed to the existing knowledge by highlighting the role of government feedback in the nonprofit sector,

which was rarely discussed in the nonprofit literature.

6.3.1.2 Contribution to NGO Fundraising

Overall, in terms of the contributions to NGO fund-raising, this study was related such activity to NGO political connection, professionalisation of human resources and organisational characteristics. First, this study made contributions to the understanding of the linkage between political connections and NGO fundraising by discussing the impacts of specific aspects of political connection, which was yet to be explored in the nonprofit literature. Indeed, connections with political actors are beneficial as they control a wide range of resources (Musacchio and Lazzarini, 2014; Clegg et al., 2018). In many cases, political actors provide access to resources at lower costs (Wang et al., 2012; Zhou et al., 2017; Wang et al., 2018), offer financial support below the market rates (Khwaja and Mian, 2005) and specific knowledge about the market (Sun et al., 2010). For Chinese donors, they may make more donations to politically connected NGOs to develop their own political connections. Again, as Chinese NGOs received a limited donation from the public (Hsu, 2008), they seek opportunities to build connections with political institutions to obtain more opportunities to access resources. By doing so, they can be considered as predictable and trustworthy organisations (Johnson and Ni, 2015). That is to say, building connections with political actors is beneficial to resource mobilisation.

To our knowledge, existing literature paid limited attention to how Chinese NGOs mobilise financial resources through specific aspects of political connections (e.g. NGO registration level). In this regard, this study divided political connection into several

new aspects, such as NGO registration level and human resources with past work experience in government agencies. According to the regression statistics, it was found that those affiliated with a higher level of political actors and hired more staff with work experiences at political institutions can mobilise more financial resources. However, the number of staff who are currently working for the government does not significantly relate to NGOs' financial resource mobilisation. One of the reasons might be the restrictions of law. For example, according to the Civil Servant Law of the People's Republic of China (2018), government officials are not allowed to violate the financial and economic disciplines. In summary, our first contribution is to extend the understanding of the role of political ties in Chinese NGO fundraising by introducing the concepts and impacts of registration level, and the value of past and current work experience in government agencies.

In addition to these, this study also explored the roles of human resources in Chinese NGOs. Generally, according to the regression statistics, it was suggested that the number of full-time staff (*Nfem*), the level of performance evaluation (*Evalugra*) and the qualification of the supervisory board (*BodSup*) are significantly associated with NGOs' financial mobilisation ability. However, it can be also found that the qualification of the management board does not reflect a significant linkage with NGOs' financial resource mobilisation. In other words, the results suggested that the effects of different types of human resources on fundraising are varied. Although several studies have explored the impacts of board members in the nonprofit sector (e.g. Bradshaw et al., 1992; Brown, 2005), the understandings of the board in NGOs are still limited (Reid,

2013). By answering this call, this study has explored the influence of board members in resource mobilisation (i.e., fundraising and development of political connections) and operational efficiency. In this, it was found that the supervisory and management board can make positive and significant contributions to NGO fundraising activities. Indeed, Green and Griesinger (1996) suggested that to maximise board performance, they should be involved in seven tasks: policy formation, strategic planning, program monitoring, financial planning and control, resource procurement, board development, and dispute resolution. In line with this study, the professionalisation of board members in Chinese NGOs was extended by suggesting that the supervisory and management board members make positive impacts on financial resource mobilisation.

Next, this study contributed to the nonprofit literature by exploring the role of the two-tier board system in Chinese NGOs. In a dual board system, one board plays a supervisory role and the other plays an advising or management role (Adams and Ferreira, 2007). In general, management board members are responsible for the everyday operations of the firm, whereas the supervisory board provides support for the supervision of management and providing advice (Hooghiemstra and Van Manen, 2004). Both of them play key roles in organisations, which include monitoring management and providing access to resources (Hillman and Dalziel, 2003). Yet, although a considerable number of business studies have discussed the debate between one-tier and two-tier board systems, and two-tier boards' impacts on business performance, little has been explored in the NGO context. In response, our regression model indicated that the professionalisation of the supervisory and management board

are related to NGO fundraising.

In some cases, this study also explored the role of NGO full-time staff and volunteers' roles in fundraising activities. In this sense, according to Weinstein (2017, p. 4), 'successful fundraising is the right person asking the right prospect for the right amount for the right project at the right time in the right way'. In our context, it was found that the degree of paid staff professionalisation is positively related to NGO fundraising capacities. However, volunteers do not contribute to the NGO fundraising capacities.

Lastly, our study also deepened the understanding of NGO fundraising by testing the impacts of some organisational characteristics that were rarely applied in the nonprofit literature. First, the authors discussed the relationship between the performance feedback from political institutions and fundraising capacities. Indeed, influenced by traditional culture, Chinese donors are more likely to trust – and thus, donate to – NGOs with more political (Johnson and Ni, 2015). In line with the existing studies, such as Wang et al. (2004) and Wu et al. (2018), the regression statistics confirmed that NGOs with a higher level of performance feedback from the government can more easily attract funding. Thus, our study largely corroborated this area of existing research. Last but not least, it was also argued that the organisational age is an important influential factor of fundraising capacities, which challenged assertions made by Saxton and Guo (2011). Our regression statistics suggested that organisational age has a significant and positive link with NGOs' capacity for financial resource mobilisation.

6.3.1.3 Contribution to Political Ties

This study also makes theoretical contributions to the measurement of political ties. In past studies, the measurement mainly focused on commercial firms' political ties, which can be measured by the number of government officials on the organisations' board or management team (e.g. Peng and Luo, 2000), the number of management team members with current or past political appointments (e.g. Liang et al., 2015) and the number of outside directors with political backgrounds (e.g. Chizema et al., 2015). Based on the dataset collected from China, our study extended this indicator to the context of NGO operations in China. In a more specific vein, it is measured by the number of staff who have worked for provincial governmental agencies, the number of staff who are currently working for government, and NGOs' registration levels.

Our second theoretical contribution is related to the influential factors of political tie development. Indeed, building connections with political institutions may allow firms to secure essential regulatory treatment (Agrawal and Knoeber, 2001) and access to essential resources to improve performance (Khwaja and Mian, 2005; Faccio et al., 2006; Hung et al., 2017). However, to the best of our knowledge, although the positive impacts of political ties for-profit and not-for-profit organisations are investigated, a limited number of the study explored the influential factors of NGO political tie development. Based on our proposed indicators, in terms of the development of political ties, it was found that national NGOs are more likely to develop political ties compared to local NGOs. In addition, the number of volunteers has a weak and negative impact on NGO political connection development. Yet, the number of full-time staff,

organisation age, and the performance feedback from government agencies do not associate with the development of political ties. To sum up, although some of the indicators do not have associations with the political connection, it can be found that a more professionalised NGO can develop more political ties. In this regard, the finding deepened the understanding of the relationship between NGO professionalism and political tie by distinguishing the impacts of different types of organisation characteristics and human resources.

6.3.1.4 Contribution to NGO Operational Efficiency

By answering the call of Alexander et al. (2010) to develop performance measurements for NGOs, this study makes several contributions to NGO performance (i.e. operational efficiency) measurement. Indeed, the measurement of NGOs is difficult to address because they are more likely to create social values rather than economic profits (Wals, 2007). In terms of the measurement of efficiency, Golden et al. (2012) hold that the use of financial resources can be used as an indicator. Similarly, in line with this study, Harrison and Sexton (2006) suggested that the measurement involves input (resources such as the number of employees) (Alexander et al., 2010) and output (results include total investment in projects) (Golden et al., 2012). This study contributed to the measurement of NGO operational efficiency by identifying the linkage between input (i.e. NGO professionalism, political ties, and financial resources) and output (i.e. the number of funds used for carrying out projects) resources, which had been absent from previously existing models.

First, based on the linkage between NGO professionalism and operational

efficiency, this study extended the concept of NGO operational efficiency by reinforcing the distinction between national and local NGOs. In the past studies, such as Brass (2012) have identified the importance of location for NGOs to attract resources. In addition, Thomas (2017) distinguished local and national NGOs, suggesting that the former have more solid local knowledge, while the latter has greater power to make broad impacts. Collectively, although the impact of location and the difference between national and local NGOs have been identified, the knowledge regarding the impacts of location on NGO operational efficiency is lacking.

The results displayed in hypothesis 5 and 5a closed the knowledge gap, suggesting that national NGOs are indeed more efficient. This finding contributed to the nonprofit performance measurement literature by distinguishing the efficiency of national and local NGOs in China.

Another contribution is associated with the professionalisation of NGO human resources and operational efficiency. In Chapter 5, the influences of different types of human resources were presented. As discussed earlier, it was found that nonprofits' human resources come mainly from paid employees and volunteers. Therefore, our discussions of the role of human resources in NGOs are divided into two categories: paid staff and volunteers. Overall, it was found that the number of full-time staff and influence of the number of volunteers is not significant. In past studies, non-professionalised NGOs lacked funds to provide regular salaries to their staff and are unable to recruit more professionals from among the active volunteers (Bayalievai-Jailobaeva, 2014). In other words, NGOs have difficulties in recruiting professionals as

full-time employees, which limits their operational efficiency. Yet, different from the existing works, our finding in hypothesis 4 suggested that the number of full-time employees does not make positive impacts on NGO operational efficiency, which extended the existing understanding of the relationship between full-time employees and Chinese NGO efficiency.

Similarly, the number of volunteers does not have strong links to NGO operational efficiency. These findings challenge some existing works, such as Johnson et al. (1993). In this regard, volunteers should be professionalised not only in the implementation of management competencies but should also acquire sufficient experience and knowledge about the particularities of the NGOs to reduce the conflict with paid employees and improve operational efficiency (Sanzo-Perez, 2017). Also, more importantly, by highlighting the differences in volunteering activities in western countries and China (i.e. compared with western countries, volunteering activities in China are usually dominated by the public sector), this study contributed to the nonprofit and performance measurement literature by extending the understanding of the impact of volunteers on NGO operational efficiency into a different social context.

Similar to paid staff and volunteers, this study made another theoretical contribution by introducing and exploring the influence of the two-tier board system in Chinese NGO operational efficiency. Generally, in the existing literature, NGO effectiveness includes board effectiveness (Herman and Renz, 1999). In business literature, it was suggested that the percentage of independent board of director members positively affects firm performance (Cho and Rui, 2009), socially responsible behaviours (O'Neill

et al. 1989), development of sustainable relationships with stakeholders (Liao and Zhang, 2018) and voluntary CSR disclosure (Jamali et al., 2008). In China, registered NGOs are legally required to have a board of directors (Wang and Yao, 2016). However, to the best of our knowledge, although there is a considerable number of business studies that discussed the impact of the two-tier board on firm performance, none of the nonprofit literature has addressed the relationship between the two-tier board and NGO operational efficiency. Our results in hypothesis 4 revealed a strong and positive impact of the management board and the supervisory board on NGO operational efficiency, which extended the understanding of the board system in the Chinese nonprofit sector. Besides, past research has identified the positive (Miller et al., 1994) and negative (Klausner and Small, 2004) of board members impacts on organisational performance. The finding of this study identified boards' non-significant influences on NGO efficiency in China.

Once again, NGO professionalism in our study was measured by the organisation age and the level of performance feedback from government agencies. To our knowledge, organisation age and performance feedback are rarely applied (especially the performance feedback) to test Non-profits view organisational history as a key resource and a signal of high performance. The results from hypothesis 4 also indicated that organisation age was established is positively and significantly correlated with NGO operational efficiency in China, which is consistent with the past studies. Likewise, our results indicated a positive and significant association between the performance feedback from government agencies and NGO operational efficiency. This

finding is consistent with a number of studies, such as Wang et al. (2014) and Wu et al. (2018). However, none of the existing work empirically tested the linkage between performance feedback and NGO operational efficiency. Therefore, another contribution of this study is to confirm and extended such an insight into the context of the non-profit sector.

Moreover, our research also made contributions to the nonprofit performance measurement literature by investigating the impact of political ties. In this study, it was also suggested that NGO efficiency is associated with an organisation's 'closeness' with government agencies or its political ties. In this sense, political ties are measured by an NGO's registration levels, the location in which an NGO operates, and the number of staff who have work experiences in government agencies. In particular, our measurements in hypotheses 5 and 5a can be divided into two categories: organisation characteristics (i.e. registration level) and human resource characteristics (i.e. the number of staff who have work experience in government agencies).

Generally, in terms of the first category of the measurement (i.e. registration level), it was rarely adopted in the existing literature. According to our regression statistics, an NGO registered at a higher level of a government agency are more efficient. Our finding was supported by the existing works, including Khwaja and Mian (2005), Faccio et al. (2006) and Hung et al. (2017). Specifically, although past studies (e.g. Faccio et al., 2006) has identified the positive influence of political connections on organisational performance, it was still not clear how organisations with different levels of political connections can influence operational efficiency. Therefore, our empirical test closed

this gap by suggesting that Chinese NGOs registered at higher levels of government agencies are more efficient.

In this sense, a number of positive influences from political connections have been found on organisational performance, including favourable government policies that inhibit competitors from entering the market (Bunkanwanicha and Wiwattanakantang, 2009), lower tax rates (Adhikari et al., 2006; Faccio, 2006), a greater likelihood of recovery during economic distress (Faccio et al., 2006), and more access to bank loans (Claessens et al., 2008; Khwaja and Mian, 2005; Li et al., 2008).

Besides, similar to the linkage between registration level and NGO operational efficiency, this study applied two new indicators (i.e. the number of staff who are currently working in government agencies and the number of staff who have past work experience in government agencies). In particular, the number of staff who have worked for the government (*Nproper*) is significantly and positively related to NGOs' operational efficiency. This finding not only deepens the understanding of the positive relationship between political tie and Chinese NGO operational efficiency but also deepens the understanding of the positive role of political ties by testing the influences of different types of human resources (i.e. the number of staff who have past and current work experience in government agencies).

Finally, our findings support Golden et al. (2012), by indicating that financial resources are crucial for Chinese NGOs to improve their operational efficiency. By doing so, the influence number of NGO startup capital, the annual income and grants from government agencies are tested. In other words, another contribution of this study

is to provide an empirical test of these predictors.

In terms of the impacts of different types of financial resources, we first tested the relationship between NGO start-up capital and operational efficiency. In past research, such as Coleman et al. (2013) and Klier et al. (2017), it was confirmed that firms with more start-up capital are more likely to succeed. However, past research focused mainly on the start-up capitals of for-profit organisations, rather than not-for-profit organisations. In Chapter 5, the authors provided an empirical test for the relationship between NGO start-up capital and operational efficiency and found a positive and significant linkage, which contributed to the NGO performance measurement literature by introducing the concept and influence of NGO start-up capital.

In addition, this study also provide an empirical test regarding the impact of NGO annual income on operational efficiency. Again, Brown (2005), points out that three indicators can be used to measure NGO performance: financial performance (e.g. total revenues total expense), public support (e.g. total contributions/total revenues) and fundraising efficiency (e.g. total revenues/fundraising expense). Consistent with this work, our regression analysis suggested that NGOs with more annual incomes are more efficient. This finding confirmed the notion of past research in a Chinese NGO context.

Finally, in terms of the influence of the fund provided by government agencies, the previous section found a negative but not significant impact on NGO operational efficiency. In the existing works, Cooley and Ron (2002) and Khieng and Dahles (2015) identified the negative impact of government grants on NGO operations as part of NGO's autonomy was lost. Honjo and Harada (2006), however, found no strong

support for this relationship. In our context, all of these notions have been confirmed (i.e. grants provided by government agencies have a negative but not significant impact on NGO efficiency), which contributes to the NGO performance measurement literature by extending the understanding of the relationship between government funds and NGO efficiency.

6.3.1.5 Contribution to ERBV

Generally, this study's contribution to the area of ERBV is twofold: the theoretical framework was extended by identifying the relationship between external and internal resources and the ERBV perspective was introduced from business literature to the nonprofit context. Firstly, by testing the relationship between internal and external resources, our results and analysis extended the ERBV perspective by linking the internal and external resources of NGOs. By answering the research questions, it is found that external and internal resources are crucial for NGOs to sustain their operations. In line with this, it was also found that both external and internal resources are interacting with each other. As discussed in the previous sections, by utilising internal and external resources, NGOs are more likely to develop their capacities for better operations. Once again, in this study, the internal resource was measured by NGO professionalism (e.g. the professionalisation of paid staff and board members), whereas the external resources were measured by funds (e.g. annual incomes) and political ties (e.g. the number of employees who are working – or have worked – for governmental agencies).

In Chapter 5, the relationship between external and internal resources was investigated. In the literature, Pereira et al. (2017) suggested that NGOs' ability to mobilise resources is positively associated with NGO professionalism (e.g. a professionalised organisational structure to improve managerial efficiency) to meet stakeholders' requirements (Baur and Schmitz, 2012). In the outputs of Hypothesis 1, the first indicator used to measure NGO professionalism is the number of years since the organisation was established (*Yr*). Our results indicated that the age of an NGO is positively and significantly associated with its ability to mobilise external resources. Indeed, to some extent, greater organisational age is also linked with NGOs' social image (Merino et al., 2008; Rodríguez et al., 2012;), which can be represented by a better reputation among the public. NGOs face challenges in mobilising resources from donors due to donors' scepticism and desire to make wise choices to invest in NGOs (Gent et al., 2015). Simply put, by developing the measurements for NGO professionalism, the role of NGO professionalisation was empirically tested, which contributed to the existing literature by suggesting that it is positively influencing NGO fund-raising capacities, development of political connections and operational efficiency. Some of the linkages (e.g. the influence of performance feedback from government agencies) are rarely discussed in the existing studies, which was addressed under the context of Chinese NGO operations.

In addition, it was also found that performance feedback from the government (*Evaluegra*) also makes a significant impact on NGOs' ability to mobilise inter-organisational resources, confirming Hallock (2002), who argued that donors consider

the amount of government funding as a sign of organisational quality and a guarantee of close government monitoring. In traditional Chinese culture, the official rank standard (*guan ben wei*) plays a pivotal role in decision-making, suggesting that government officials have always been considered as a representation of power, fortune and fame (Lan, 2005). In line with this, in China, NGOs with more positive performance feedback from political actors are more easily trusted by the stakeholders (e.g. donors) and mobilise donations. This finding constitutes a novel facet of the current understanding of how NGOs operate in China, and potentially in other regions with high trust in government.

In a similar vein, the aforementioned results also showed a strong link between NGOs' ability to mobilise inter-organisational resources and the number of full-time staff (*Nfem*). Altogether, the number of full-time staff can be used to measure the size of the organisation, which reflects a positive relationship with NGO professionalism (Rodríguez et al., 2012). According to the regression statistics, compared with volunteers, full-time staff have a stronger association with NGOs' inter-organisational resource mobilisation – possibly because, on the one hand, full-time staff are more qualified or better-trained in mobilising external resource collection as they are higher-skilled, rather than having been trained in a short-term period (as is common among volunteers). In China, a common practice among NGOs is the hiring of retired senior staff from the government as a retirement gift to build those organisations' connections with the government, donors and other stakeholders for better access to resources (Ma, 2006). On the other hand, volunteering activities in China are short-term-oriented,

compared to the West. Therefore, in a Chinese context, professionals hired by NGOs contribute more than volunteers in terms of resource mobilisation.

Board members are used as another measure of NGO professionalism. In existing studies, the size of the board of directors (Saxton and Guo, 2011) and board activity (Lorca et al., 2011) were considered as influential factors to measure NGO professionalism. According to our results, the professionalisation of the supervisory and management board are significantly related to NGOs' resource mobilisation. Indeed, in the existing works, a vast number of studies have shown the relationship between board characteristics and resource mobilisation. Abdulsamad et al. (2018) for instance, reported a negative relationship between the board's characteristics (e.g. board meeting and CEO duality) and the firm's financial performance. In our context, it was found that the professionalisation of board members is linked with operational efficiency and capacities of resource mobilisation.

The geographical scope of NGO operations (*Barea*) (i.e. NGO operates nationally or locally) was adopted as another measure of NGO professionalism, arguing that a more professionalised NGO is more likely to carry out its projects nationwide. With long-term connections with the government, NGOs can effectively advance themselves (Xie and MoI, 2006). For instance, they can obtain access to more markets rather than operating in smaller regions. Our regression statistics confirmed these notions by indicating that NGOs with more professionalised human resources and leadership are better able to conduct activities and attract resources from more places.

Atia and Herrold (2018) found that professionalised practices allow NGOs to attract

qualified staff. In line with this, professionalisation is typically characterised as having functionally specialised and well-paid staff (Zihnioğlu, 2019). By contrast, with limited financial resources, NGOs are less competitive in the job market to attract professionals. In response to these, as the number of professional staff is limited, NGOs are competing with each other to attract them by offering higher salaries. Taken as a whole, and taking ERBV into account, it is suggested that NGOs in China can obtain more external resources when they hold more internal resources. This finding is supported by the existing works. For example, Lai et al. (2012) reported that internal resources can nurture external resources or capabilities and further improve competitive capability and firm performance (Lai et al., 2012). Firms can reduce conflicts between departments and help their manufacturers' process information more effectively, which allow them to improve their abilities to identify external resources (Lai et al., 2012).

Simply put, the regression statistics in this study revealed interactions between intra- and inter-organisational resources of NGOs. In Hypothesis 1, for instance, the output indicated that a more professionalised NGO (i.e. more internal resources) is better at mobilising external resources. It requires NGOs in China to carry out activities for a longer period, obtain better feedback from governmental agencies, hire more professional full-time staff, volunteers, supervisory board, management board and operate in larger geographical scopes. Indeed, de Andrés-Alonso and Azofra-Palenzuela (2009) reported that the most skilled employees are attracted by the biggest and oldest foundations when financial resources are not sufficient. Our findings corroborated this. Likewise, in Hypothesis 3, the results suggested that NGOs with

more funds (i.e. external resources) can be more professionalised (i.e. mobilise more internal resources). Collectively, this study contributed to the understanding of the ERBV framework by highlighting the interaction between NGOs' internal and external resources (e.g. with more internal resources, NGOs can mobilise more external resources to be more efficient).

In addition, this study also contributed theoretically by introducing the ERBV framework from the business literature into the context of NGO operations (i.e. nonprofit literature). To the best of our knowledge, the ERBV framework was applied by scholars in business studies, while the framework is yet to be adopted in nonprofit literature. In general, the ERBV perspective holds that practitioners can deploy internal and external resources to reach better capacities (Xu et al. 2004). In this regard, different from the traditional RBV perspective, ERBV suggests that value-creating resources can be obtained through alliances with external partners (Ireland et al., 2002). Therefore, firms must simultaneously consider their internal and external resources to sustain competitive advantages (Lavie, 2006). Based on our literature review and knowledge, the ERBV perspective was adopted to examine the competitive advantages of firms (e.g. Insead and Chatain, 2008; Lewis, 2010), rather than not-for-profit organisations. In line with Arya and Lin (2007) and Xu et al. (2014), this study contributed to the theoretical framework by introducing the ERBV perspective into the context of the nonprofit sector and examining the interactions between internal and external resources of NGOs.

6.3.2 Practical Implication

This study also produced practical contributions that may be of value to NGOs and

policymakers alike. These are discussed in detail in the following sections. More specifically, as a number of influential factors of NGO operational efficiency have been identified in the previous chapters, it is expected that the contributions to NGOs and policymakers can be identified.

6.3.2.1 Implications to NGO Management

This section discusses a number of influential factors and managerial insights that may deepen understanding of operations management as it pertains to NGOs in China.

This study has argued that a more professionalised NGO is better at securing external resources. In hypothesis 1a, the authors examined the relationship between NGO professionalism and NGOs' capacities of financial resources mobilisation. Again, unlike for-profits, NGOs are motivated in networks to obtain nonmonetary resources such as board members and volunteers (Brody, 1995). To mobilise more funds from the public, NGOs with a long history is more preferred by the public. Podolny et al. (1996) and Stuart et al. (1999) found that smaller and younger organisations can upgrade their capacities to mobilise financial resources by affiliating with a more formalised partner. Similarly, Kitching (2009) also asserted that donors are more likely to trust and provide financial support to NGOs with more professionalised auditing practices. Therefore, to attract more funds, NGOs (especially social NGOs) with a shorter history in China are advised to make joint efforts with those with long histories (e.g. WWF and Alliance for Water Stewardship). In contrast, NGOs with a long history are suggested to illustrate their brief history on their official websites or other materials when they are conducting donation collection activities.

Furthermore, feedback from governmental agencies is crucial. In China, organisations with more positive feedback from government officials are more easily trusted by the public due to the official rank standard (*guan ben wei*) in the culture (Lan, 2005). Therefore, it is suggested that NGOs (especially social NGOs) in China follow the guideline given by government officials and make efforts to build better political connections. In particular, NGO leaders and senior staff are suggested to be familiar with the methodology applied for performance assessment. By doing so, the indicators applied by official performance assessments can be integrated as part of the day-to-day operations.

Once again, in the non-profit sector, human resources usually contain paid staff and volunteers (Sanzo-Perez et al., 2016). Thus, the differences between ‘professionals’ and ‘amateurs’ is one of the central themes in non-profit studies (Hwang and Powell, 2009). In line with this, in terms of human resource management, the regression statistics showed that the full-time staff and qualifications of the board members are playing key roles in financial resource mobilisation. That is to say, NGOs (especially social NGOs) can adopt specific practices to manage different types of human resources to attract funds from the public, while environmental NGOs should focus mainly on the training of management board. In terms of the influences of the full-time staff in Chinese NGO fund-raising activities, they make a more significant impact compared with volunteers. In this regard, full-time staff with fundraising professions can be selected and hired to provide training and leadership for volunteers when collecting donations. In this sense, the regression models also investigated how the interactions

between volunteers and paid staffs influence the outcome of NGO financial mobilisation. The results did not show statically significant influences, which means that the overall capacities of volunteers in Chinese NGOs cannot be improved with the leadership of paid staffs for financial resource mobilisation. In addition to the roles of full-time employees and volunteers in NGO fundraising activities, our results also indicated that the management board and supervisory board are playing positive and significant roles in Chinese NGO fundraising activities. In particular, compared to the management board, the supervisory board members make more contributions. Therefore, in terms of the practical implication, Chinese domestic NGOs are recommended to allocate more fundraising tasks to the supervisory board members, so that the management board can deal with other tasks (e.g. develop networks with stakeholders).

Finally, it was also found that the location in which an NGO operates is critical when NGOs are mobilising financial resources. Indeed, the location with different characteristics (e.g. poverty rate) is one of the key aspects for consideration when NGOs are attracting funds from the public (Carroll, 2020). Our finding is not consistent with past research and suggested that national NGOs (i.e. the NGO operates nationwide) are more efficient in mobilising funds. In this sense, practically, domestic NGOs in China are suggested to operate in more locations cannot improve the opportunities of accessing financial resources. In other words, generally, it is not essential for NGOs to work in a wider range of locations to mobilise more funds.

In Hypothesis 1b, the authors tested the relationship between NGO professionalism

and the development of political ties. First, this section investigated the influences of organisation age and the level of performance feedback. Our results revealed that organisation age and performance feedback from government agencies are significantly affect NGO (especially social NGOs) political network development in China. In line with our results, for NGO managers (especially those who working for social NGOs), they can be used to develop connections with political actors.

In addition, the linkage between human resources and political tie development were tested. Overall, a significant link can be partially identified between human resources and political tie development. For example, the authors find significant correlations between the professionalisation of management board and political tie development. Furthermore, it was also observed a positive and significant linkage between geographical scope and NGO political tie development. NGOs in China are also advised to extend their operations to a larger geographical scope, which helps them to improve their capacities or provide them more opportunities of building connections with political actors.

In addition, hypothesis 2 also explored the influence of political connections by testing the impacts of staff political connections. Affected by Confucianism, which seeks to achieve economic and social order in society, people in China are more relationship-oriented and organised by a strong hierarchy of relations (Yeung and Tung, 1996; Luo et al., 2012). Moreover, during the economic transition (i.e. from plan-oriented economy system to market-oriented economy system), due to the imperfect market system and the demand for informal channels to obtain scarce economic

resources, the role of *guanxi* or social networking is important for enterprises (Yu et al., 2017). By providing opportunities for exchanging informal, interpersonal social resources (Granovetter 1985), social ties can help organisations to overcome the limits of weak institutional environments (Xin and Pearce, 1996). In line with these, Hypothesis 2 also indicated that NGOs with stronger political connections are more likely to mobilise greater financial resources. Overall, our findings preliminarily indicated that, in China, political *guanxi* has a statistically significant relationship with the number of private donations an NGO receives. Indeed, many studies confirmed that firms with more political *guanxi* enjoy better financial performance (Claessens, 2008; Chen et al., 2013; Faccio, 2006; Luo et al., 2011; Wang and Qian, 2011; Wu et al. 2012). One of the reasons is that those with more political ties have a better chance of obtaining funds from multiple sources (Tong and Xiao, 2018). Therefore, again, our regression model confirmed that political ties benefit NGOs by improving their fundraising capacities, which indicates the importance of maintaining a sustainable relationship with political institutions in the Chinese nonprofit sector.

The authors first investigated how NGO registration level influences its capacities of mobilising funds. Arya and Lin (2007) demonstrated that high-status organisations (i.e. those with greater credibility) can secure more financial resources. In this sense, to obtain credibility, Chinese NGOs (especially social NGOs) can register at national or other high-level governmental agencies. For example, the Ford Foundation was affiliated with CASS when conducting activities in the 1980s, which have more access to financial resources (Matsuzawa, 2016). Another similar example is WWF's

affiliation with the State Council Leading Group Office of Poverty Alleviation, which successfully mobilised a large amount of funding from the public (WWF, 2013). Based on our findings, another practical implication for NGO management in China may be that a higher registration level can be used as an advertising strategy to improve the capacities of mobilising funds from the public.

However, it does not mean that connections with local government agencies can be ignored. Wang et al. (2020) stated that political actors at different levels have different priorities. That is, governments at higher levels (e.g. national level) have access to key resources and industries and aim at improving national safety and global competitiveness (Li et al., 2018). Hence, Chinese donors are more willing to trust NGOs with political actors, especially those connected with national political actors. Relating these to our context, our finding confirmed these notions by proving that connections with a high-level political institution provide more access to financial resources. Therefore, to obtain trust and increase opportunities to mobilise funds from the public, NGOs can consider registering or building connections with superior government agencies (e.g. government agencies at the national or provincial level). To obtain local knowledge, NGOs in China is recommended to be in partnership with local government officials. For instance, when NGOs are conducting activities in suburban areas, the local government agencies can provide in-depth local knowledge and social networks to access key resources.

Besides, in terms of political connection development and financial resource mobilisation, our study also explored the influences of NGOs' human resources. By

doing so, the influences of the staff who has past and current work experience were distinguished. In the previous section, the influences of two types of human resources with political connections have been discussed. In terms of the people who are currently working for the state, to prevent corruption, Dai (2013) asserted that staff in governmental agencies are regulated by the state to be lawful in financial activities (e.g. provide financial supports and other preferential treatments for those who built close relationships with government). In particular, staff with current and work experience at government agencies play a significant and positive role in NGO fundraising (especially in social NGOs). In other words, staff have work experience can be selected to improve NGO fundraising capacities, while those with past work experience can be hired to deal with other tasks as their impacts are weaker compared with those currently working for government agencies.

In hypothesis 3, the linkage between NGO financial resources availability and NGO professionalism were tested. More specifically, we discussed the linkage by classifying financial resources into three categories: start-up capital, annual income and the grant provided by government agencies. Past studies revealed that NGO performance can be enhanced by the professionalisation of human resources (e.g. empowerment of paid workforce), ultimately reducing turnover (Bennett and Barkensjo, 2005) and increasing productivity (Selden and Sowa, 2015). Indeed, with more financial resources, NGOs can hire more professionals to improve their service delivery quality. Generally, according to our results, annual income is significantly and positively correlated to domestic NGO professionalism in China. For environmental NGOs, start-up capital and

annual revenue are crucial to improve the professionalisation. Our results are consistent with the existing studies, such as Suk (2002), Scarlata et al. (2012) and Ali et al. (2016). In this sense, practically, Chinese NGOs are suggested to allocate their financial resources to improve their professionalisation, such as hiring qualified staff, investing in professional training and so on. In response to these, this study also provides implications for NGO professionalism development. Overall, financial resources play key roles during NGO professionalisation – however, although NGOs can obtain funds from the public and government, only annual income is found to significantly improve professionalisation. Therefore, to develop a more formalised NGO, it is recommended that annual incomes be increased. However, it is suggested that government grants cannot be used as a means to improve NGO professionalisation. Finally, the results of hypothesis 3 indicated that start-up capital makes a positive influence on environmental NGO professionalism. In this sense, it suggests that managers in Chinese NGOs prepare to make long-term investments in accountability, organisation structure and other aspects of professionalisation, rather than reduce the investments. For environmental NGOs, managers are suggested to prepare more funds at the early stage of development.

Hypotheses 4 and 5 examined how internal and external resources influence NGO operational efficiency in China. In the nonprofit sector, productivity depends on organisational efficiency. In terms of internal resources, one of the ways to develop efficiency is to introduce managerial instruments from for-profit organisations (Dart, 2004) and hire more paid staff (Hwang and Powell, 2009). However, there is no commonly accepted method to assess NGO performance. First, NGO performance is a

broader concept that can be measured by numerous specific dimensions (Sanzo-Perez et al., 2017). In response, hypothesis 4 examined the influence of NGO professionalism on operational efficiency.

To begin with, similar to hypothesis 1, this section first examined the relationship between two organisation characteristics (i.e. organisation age, the level of performance feedback from government agencies and the geographical scope in which NGOs operate) and NGO operational efficiency. Overall, based on our regression outputs, it was suggested that organisation age, the level of performance feedback from government agencies and the geographical scope in which NGOs operate are positively and significantly related to Chinese NGO (environmental and social NGOs) operational efficiency. These findings revealed several practical implications for NGO management. First, a domestic NGO with a rich heritage can work more effectively in China. For those NGOs with a shorter history, cooperation with other NGOs is recommended. Besides, the performance feedback from governmental agencies is helpful. In this regard, it may also support Lan (2005) as the role played by government was reflected. In particular, part of the indicators of performance assessment can be integrated into NGOs' operations in order to improve the level of performance feedback and the overall efficiency of NGOs. Besides, in terms of the location in which NGOs operates, domestic NGOs in China are recommended to operate at the national level or a larger geographical area. Furthermore, by considering the positive impacts of location on operational efficiency, domestic NGOs in China should focus mainly on building cooperation with national NGOs (especially those with the highest levels of

performance feedback from the state and a long organisation age), rather than increasing the size of full-time employees and volunteers.

Hypothesis 4 also investigated the influences of human resources on operational efficiency. Also, again, human resource is another influential factor. In Chapter 5, the outputs of the regression model suggest that the number of volunteers and full-time employees is not significantly related to Chinese NGO efficiency. Moreover, the influence of full-time employees and volunteers are positive. Thus, in practice, managers in Chinese NGOs (especially NGOs with a large number of volunteers) can focus mainly on developing relevant mechanisms to reduce the negative influence of NGO human resources. In a specific vein, based on our result, although the impact of volunteer size is not significant. In this sense, NGOs in China is not recommended to retain a large number of volunteers or mobilise a large number of volunteers to deliver services. In addition, in terms of the management of full-time employees, more training programmes can be developed to maximise their potential to improve the overall efficiency of NGOs in China.

Overall, different from full-time staff and volunteers, the board members contribute more when NGOs are improving efficiency. In addition, this study also provides several management implications for NGO board governance. In the two-tier board system, the management board and supervisory board member is responsible for different aspects of the decision-making process. The management board is responsible for the management of the human resources, task coordination and controlling the strategic focus of the organisation (Witt, 2009) and providing the strategic direction for the

organisation by careful planning of operations (Kodex, 2006). The responsibilities of the supervisory board are twofold. Firstly, the supervisory board supervise the decision-making process of the management board, which include reviews of the management, reports to the general meetings, annual reports and so on (Benrarr, 2001). Hence, in terms of the practical implications for NGOs, it is suggested that a specified recruiting and training mechanism of the board members be developed to maximise their potential in fundraising activities and day-to-day operations. In particular, training for supervisory board members can be designed to maximise their potential for financial resource mobilisation and improving efficiency in social NGOs, while training for management board members can be oriented to NGO political tie development and fundraising.

In addition, similar to hypothesis 1, this section discussed the association between the qualification of board members and NGO operational efficiency in hypothesis 4. Clausen et al. (2018) found that nonprofit organisations with more financial resources (i.e. international sports federations) can develop solid administrative and social activities. In this regard, this study also examined the relationship between NGO fundraising capacities and human resources. In this sense, board members are playing a key role to guide their organisations (Yeh et al., 2007). In general, the major roles of the board in NGOs include strategic planning, monitoring performance, resource acquisitions and networking with stakeholders (Zahra and Pearce, 1989). Relating these to our context, through the examination of the two-tier board system in NGOs, it was suggested that supervisory and management board members are playing different roles

in operational efficiency improvement. In this vein, it was found that the professionalisation of the supervisory and management board make positive and significant contributions to operational efficiency. Yet, the management board does not positively influence the efficiency of environmental NGOs. To sum up, for domestic NGOs in China, it was recommended to recruit qualified board members in order to improve operational efficiency.

Hypothesis 5 examined how external resources influence domestic NGO operational efficiency in China. To begin with, in hypothesis 5a, the impacts of NGO registration level and staff work experience in government agencies were illustrated. Again, NGOs' operational efficiency can be influenced by political differences, legal problems, reduction of tax support and other consequences of government action – or inaction (Sarrico, 2012; Mehrotra and Verma, 2015). Indeed, in public organisations, the variety of stakeholders – both internal and external – as well as the necessity to provide equity outcomes among clients, users or beneficiaries, are barriers to the efficiency and effectiveness of organisational operations (Karwan and Markland, 2006). In line with this, our findings indicated that political connections with government and financial resources are crucial for enabling NGOs to improve their efficiencies. Indeed, human capital is one of the important resources in non-profit organisations (Brody, 1995), which can be better acquired by affiliating with more formalised organisations (Arya and Lin, 2007). By doing so, the capacity to attract skilled professionals can be improved (Arya and Lin, 2007). Similar to the fund-raising practice, NGOs' registration level and the number of paid staff who have past work experiences in government can

improve operational efficiency. Taken as a whole, this may be linked with Ma (2006) that the recruitment of retired senior staff in government can improve efficiency as our result stated that staffs with past work experience in government agencies contributed more than those currently working for the state. In practice, to improve operational efficiency, domestic NGOs in China are recommended to recruit staff who is previously working for government agencies as well as registering at a senior government agency. For environmental NGOs, improving registration level is not essential to improve overall efficiency.

In hypothesis 5b, all of the indicators to measure funds have significant linkage with efficiency. In particular, the influences of NGO start-up capital, annual incomes and the fund provided by government agencies were distinguished. In this sense, it can be found that start-up capital and annual income can positively influence NGO operational efficiency. This finding is consistent with the existing literature, such as Klier et al. (2017) and Coleman et al. (2013). However, different from the existing works, such as Khieng and Dahles (2015) and Cooley and Ron (2002), our regression analysis indicated a negative and not significant linkage between government grants and NGO operational efficiency. Therefore, to improve efficiency, domestic NGOs in China is suggested to collect more start-up capital and revenue. Government grants, however, can be applied at a reasonable ratio as it does not improve efficiency. In other words, the trade-offs between NGO autonomy and political connections need to be reached. In addition, in terms of environmental NGOs, more attentions are recommended to be paid to improve overall efficiency.

6.3.2.2 Practical Implications for Policymakers

In addition to practical implications for NGO managers, this study also provides several implications for policymakers in China. Generally speaking, in China, public trust in the nonprofit sector has come under great pressure in the last few years. For example, during the outbreak of Covid-19 in 2020, donations received by the Red Cross in China were mismanaged (i.e. not effectively used for saving lives), which was criticised by the public (Zhang, 2020). As a result, public trust in the Red Cross and the whole volunteer sector in China was challenged by the incident of Guo Meimei in 2011 (Yang et al., 2015). For this reason, domestic and foreign NGOs in China both need new regulations for better services, rather than punishment (Feng, 2017). For reasons of traditional and political culture, NGO governance in China is generally dominated by the state – certainly to a greater degree than in most Western nations. However, policymaking for the nonprofit sector in China is no simple matter. China’s government has a conflicting attitude toward overseas NGOs as they provide funds and technologies, but may also engage in political activities and undermine national security (Deng, 2010). On one hand, as China is under the combined pressures of several social issues, such as poverty, labour rights and education in suburban areas (Ma, 2005) as well as social development (Yang et al., 2015), the NGO–state relationship has been eased over the last few decades. On the other hand, recalling the negative lessons learned from the collapse of Eastern Europe and the Soviet Union, the CCP has taken actions against foreign NGOs funding social forces that may develop into collective opposition (Feng, 2017). In this regard, policies

developed for the nonprofit sector in China combines empowerment and control (Jing, 2015). Thus, in recognition of the fact that state actors, like NGO managers, face many challenges and uncertainties in navigating the future of civil society and the organisations that drive it, this study contributes a number of practical recommendations for policymakers as well.

On one hand, this study made several contributions to NGO empowerment. As has been made abundantly clear in the preceding sections, political ties help NGOs mobilise financial resources. According to Ho and Edmonds (2008), NGOs in China are operating in a semi-authoritarian social structure (Gaudreau and Cao, 2015). In such a context, strict formal measures have been adopted to regulate NGOs' activities (i.e. some NGOs are considered as the potential opponent or organised forces against the party-state), yet informal avenues are still open (Gaudreau and Cao, 2015). Thus, policymakers can develop policies or mechanisms to support and improve NGOs' fundraising practices. Specifically, mechanisms regarding official registration and recruitment of retired government officials can be developed. By doing so, they can be also used to 'supervise' NGOs' behaviour and improve their efficiency.

To reiterate, NGOs with longer histories have greater access to mobilise public resources. Thus, to improve NGOs' fundraising capacities, smaller and younger organisations may establish partnerships with formalised organisations (Podolny et al., 1996; Stuart et al., 1999). In other words, NGOs with different advantages can cooperate with each other, and policies may be developed to support such collaboration. Lu and Xu (2015) found that overseas NGOs are good at project

management, but lack power; GONGOs, on the other hand, are good at resource integration but have complicated organisational operations. Together, overseas NGOs (INGOs) and Chinese GONGOs can build networks to extend finance channels (Lu and Xu, 2015). More recently, Tran and AbouAssi (2020) discussed the collaboration between INGOs and local NGOs, arguing that partnerships between them can increase their capacities by integrating their strengths. For instance, INGOs are more likely to work in transnational networks, whereas local NGOs tend to build closer connections with local players (Smith et al., 1998; Yang, 2013). Also, in terms of financial resources, INGOs can mobilise more foreign funds (Green, 2018; Houghton, 2016; Suárez and Gugerty, 2016; Suárez and Marshall, 2014). Therefore, the collaboration among these organisations makes positive contributions to service delivery. Specifically, such a relationship allows INGOs to better understand the local players (Smith, 2015), bring technical and managerial expertise to them (Marshall and Suárez, 2014), and help local NGOs obtain access to international networks while simultaneously helping to put local issues on the international agenda (Sanyal, 2006; Yang, 2013; Suárez and Marshall, 2014; Suárez and Gugerty, 2016; Brass et al., 2018). However, as the regulation for NGO collaboration is lacking, coordination disorder often occurs during the collaboration (Yanay et al., 2011). In this regard, a new pathway can be built to support the partnership between young and old NGOs. By doing so, young NGOs can collaborate with old NGOs to accomplish shared goals and improve efficiency.

It was also found that performance feedback from governmental agencies is

crucial. The reason is that organisations with more positive feedback from government officials can be more easily trusted by the public due to the official rank standard (*guan ben wei*) in the culture (Lan, 2005). Relating this to our context, it was proposed that NGOs with positive performance feedback can be accepted by the public easier. Taking these as a whole, it was implied that organisations with more positive feedback are those with higher efficiency, which are more capable of fulfilling the mission and obtain the trust from the public. Besides, similar to the previous implication, it was suggested that NGOs with the most positive performance feedback can be encouraged to develop partnerships with those with negative feedback in order to improve the overall efficiency. This may require a new method to assess the potential of NGOs with negative feedback.

Indeed, trust is an important aspect of organisational development in the nonprofit sector. In the nonprofit sector, a higher degree of trust means a greater likelihood of mobilising financial resources from the public (Sargeant and Lee, 2004) and maintaining a good social image (Bendaqudi et al., 1996). Being influenced by the political culture, NGOs' registration level or governmental affiliation helps to obtain public trust, especially those affiliated with central governmental agencies (Yang et al., 2015). However, a high registration level is not the only signal of high service quality (e.g., Red Cross China). In line with this, a new assessment system of NGOs' accountability of financial resources or a blacklist of NGOs with different aspects of poor performance (e.g. financial resource mismanagement) should be developed for donors or other stakeholders. For example, a statement regarding the misconduct of

NGO behaviour can be developed to enhance citizens' awareness, which can be illustrated on NGOs' official websites.

Moreover, a national or local level code of conduct regarding the best practice of NGO human resource management is absent. In past research, the role of human resources is highlighted in the previous chapters. NGO fundraising activity requires hiring professionalised staff to be responsible for fundraising issues, while others rely on programme and executive staff, volunteers, or board members (Hager et al., 2002). In NGOs, paid staff can be responsible for organising fundraising activities, preparing fundraising materials, and bookkeeping. In this study, it was found that the professionalisation of paid staff and volunteers are positively associated with NGO fundraising. However, it was noticed that, although the regulations of NGOs and volunteering affairs were developed to define the boundaries of the organisation and activity, no guideline regarding the best practices of human resource management in NGOs was developed. Thus, it is suggested that policymakers need to develop a new guideline or code of conduct governing best practices (e.g. the best practice of recruiting paid employees and a scheme to improve the fundraising efficiency of volunteers) for NGO human resource management. In addition, taking the nature of the party-state system into account, the concept of 'politically correctness' (e.g. staff of NGOs in China should not participate in politically sensitive activities) can be integrated into the human resource development programme. For instance, national or local government agencies can develop a short guideline for NGO staff.

Furthermore, the national regulation of volunteering is lacking, in contrast to

developed countries, where stronger regulations have been developed to support volunteering. In the UK, for instance, several laws and volunteering institutions have been developed to support volunteering activities (GHK, 2010; Rochester et al., 2010). Likewise, in the US, several laws, programmes and special federal agencies have been developed to enhance volunteer services (Ludwig, 2007). In China, however, volunteer initiatives are often entirely driven by the state, rather than merely regulated by it as in many Western countries. In other words, compared with developed countries, participation in such activities largely depends on the capacities of governmental organisations across the country at different levels (Hu, 2020). Thus, it is argued that policies in the future should focus on the development of mechanisms that monitor, assess and enhance the government's capacities for dealing with volunteering issues. In response, policymakers may develop a national monitoring system that provides more space for NGOs. On one hand, by developing the regulations, the Chinese government plays a critical role in the development of volunteering to encourage NGOs to deliver social services (Xu, 2017). On the other hand, however, the regulations in the field of volunteering are relatively weak, which requires the state to develop them further to allow NGOs to interact and collaborate with the state (Xu, 2017).

Another fact that has been well established is that the mobilisation of financial resources is crucial for NGO development. Compared with the NGOs in western countries, China enforces stricter legal and administrative regulations on NGOs' mobilisation of many kinds of financial resources (Zhan and Tang, 2013). For

example, environmental NGOs can collect financial resources only after official registration. As there is no efficient regulation for NGO fundraising, they either find a sponsoring organisation (i.e. governmental agency or government-affiliated organisation) or work as a private non-profit organisation or corporation (Zhan and Tang, 2013). In recent years, although the access for NGOs to mobilise financial resources has increased, there remains a need for policymakers to explore and develop a more solid assessment and monitoring system for NGO fundraising activities.

In terms of the professionalisation of human resources, in the previous sections, the role of paid employees, volunteers and board members were discussed. In China, registered NGOs are legally required to have a board of directors (Wang and Yao, 2016). In general, according to the results of our study, the professionalisation of the supervisory and management board provides positive and significant support to operational efficiency. In addition, it was also argued that the qualification of paid staff is positively correlated to the NGO operational efficiency, whereas volunteers do not have a significant relationship with operational efficiency. However, as discussed earlier, although regulations regarding nonprofits and volunteering issues have been developed, the codes of conduct governing best practices in NGOs are still lacking. In a more specific vein, there is a need for policymakers to develop more specified guidelines for the evaluation and improvement of NGO human resources professionalisation. Under the context of a semi-authoritarian state, the concept of political correctness can be a part of the assessment of professionalisation.

Within the context of Chinese society, the state considers NGOs to be a potential

threat to state power (Gaudreau and Cao, 2015). In this regard, one practice commonly used by the state to undermine NGOs is to limit their funding sources. Thus, although many NGOs are allowed to mobilise financial resources from the public locally, only a limited number of trusted NGOs are permitted to mobilise financial resources from the public nationwide. As a result, it ultimately led to limited fundraising incentives, a lack of transparency and efficiency, and loss of trust in NGOs (Hu and Gao, 2016). The Guo Meimei Incident, for example, demonstrated that the funds raised by the Red Cross Society of China (RCSC) could be misused for personal purposes (Hu and Guo, 2016). Moreover, China's nonprofit sector is not yet adequately prepared for solicitation rights, which leads to a weak awareness of fund-raising (Hu and Guo, 2016). This is because many nonprofits in China are too young and small to develop a sufficiently broad range of donors and organise fundraising events (Hu and Guo, 2016). To remedy this deficiency, government agencies may develop guidelines to instruct donors in the best practices of NGO selection. In particular, a well-established assessment mechanism regarding the NGO (especially GONGO) accountability and transparency need to be developed in order to obtain more trust from the public.

Furthermore, this study has repeatedly emphasised that the number of years since an NGO's establishment is positively and significantly correlated with that NGO's operational efficiency, which supports the notions in the existing studies. Indeed, the NGO accomplishment and partnership effectiveness are positively related to the age of the partnership. Similarly, during the service delivery, NGOs with a longer organisation age can increase the likelihood of obtaining trust from the communities (Wang and Yao,

2016). However, the question regarding how to cultivate the capacities of young NGOs is still unclear. Therefore, policymakers are advised to develop a new mechanism to assess and support the professionalisation of young NGOs under the supervision of the institutions. In this sense, staff from old NGOs can be selected to provide training or cultivation for staff from young NGOs.

In addition, it was also found that starting capital is an important aspect of NGO development – a finding corroborated by a number of works in business literature, which indicate that firms with more starting capital are more likely to survive because it grants them a longer period in which to access additional resources (Coleman et al., 2013) and make solid investments (Klier et al., 2017). Our study extended this notion to Chinese NGO operational efficiency. Although the government provides grants for NGOs to carry out activities, no financial support from governmental agencies is provided for those who start operations (e.g. young NGOs). Thus, to support young NGOs with promising potential to provide high-quality social services, social policymakers may develop a system to evaluate and identify young NGOs with good prospects and provide them with the start-up capital they need to survive and thrive. In addition, taking the potential negative influences of government grants on the overall efficiency of Chinese NGOs, a new type of grant provided by government agencies can be developed to support the internal reform of NGOs to improve their efficiency.

Next, through the examination of the two-tier board system in NGOs, it was indicated that supervisory and management board members play different roles in the improvement of operational efficiency. In this vein, it was found that the

professionalisation of the supervisory and management board makes positive and significant contributions to operational efficiency. In particular, compared to the supervisory board, the management board contributes more to the overall efficiency improvement of Chinese NGOs. In the nonprofit sector, board members can contribute to compliance with stakeholder interests and develop trust-based relationships that can generate additional resources (Klausner and Small, 2004). However, in terms of the guidelines for NGO operations, no consensus has been reached regarding best practices for NGO board members (i.e. what are the best practices for the two-tier board system in Chinese NGOs?). In this regard, there is a need for policymakers to develop a framework to select, assess and improve the capacities of the two-tier board system in the nonprofit sector. Also, taking the potential of the management board into account, there is a need for NGOs and policymakers to produce a guideline to improve and maximise its potential.

China's 2004 Regulation on the Administration of Foundations stipulated that only governmental foundations can mobilise funding from the public, which forced Chinese NGOs to rely on the grants provided by the government and mobilise financial resources abroad to support their activities (Zhang et al., 2011). Thus, in the Chinese context, funds provided by governmental organisations are especially crucial in improving NGO operations. Again, a professionalised NGO requires professionalised human resources, organisational structure and competencies, which need financial resources to hire professionals, assess management efficiency and so on. Generally, the results support the notion that the assistance provided by the government helps NGOs

to survive and grow (Suk, 2002). Our regression statistics provide evidence for these assumptions for NGOs in the Chinese context, arguing that the availability of financial resources can be critical to improving NGO operations. In a more specific vein, it was further suggested that the professionalisation of NGOs in China have positive associations with annual incomes, while the starting capital held by NGOs and grants provided by government make limited impacts. In these regards, a more solid funding scheme can be developed to support and cultivate NGO professionalisation. For example, such a new fund can be provided to new-established NGOs as a part of their start-up capital used for human resource development. However, to remain NGO efficiency, the funding scheme cannot be developed as a traditional government grant. Instead, for example, the direct financial support provided by government agencies or enterprises can be given after application or competition.

On the other hand, due to the nature of the party-state system in China, there is also a need to develop policies to ‘supervise’ the nonprofit sector. Different from the nonprofit sector in western countries, to enjoy full autonomy, the nonprofit sector in China focuses mainly on delivering services, creating jobs, obtaining reputation and economic revenue without political advocacy (Jing, 2015). In other words, the development of fully-fledged NGOs is constrained by the existing political environment as there is a mistrust of activities that are not directly in government hands (Jing, 2015). As a result, political control limits the capacity of empowered NGOs (Jing and Chen, 2012). In this sense, there is a need for policymakers to develop an analytical framework to assess the trade-offs between NGO empowerment and political control

and optimise the potential of NGOs (i.e. the interests of the party-state is guaranteed, while the autonomy of NGOs is protected).

6.4 Limitations and Future Research Agenda

This section seeks to present the limitations identified from this study and provide directions for future research that may build upon its findings.

6.4.1 Limitations

First, as mentioned earlier, this study is based on a secondary dataset collected from the CNRDS database. Because our secondary dataset was collected prior to 2016, it does not consider more recent developments or the current context. In short, it is somewhat out of date (e.g. the impact of the Covid-19 pandemic was yet to be considered).

This study's second limitation lies in the fact that its sample NGOs use a two-tier board system; the results of the regression analysis show that management and supervisory boards in NGOs play different roles. In management literature, there is an ongoing and as-yet unresolved debate surrounding single- and two-tiered board systems. The essence of this debate is that certain advantages attributed to the two-tiered board system (which have been described in great detail previously in this manuscript) have been criticised by proponents of the single-tier board system, who argue that the single-tier board can make faster decisions and provide more opportunities for board meetings (Block and Gerstner, 2016). Thus, our model's reliance on the assumption of a two-tiered board system exposes our study to such critiques.

The third limitation is related to the complexities inherent to any attempt at quantifying political connections and their impacts. No universal consensus has yet been reached as to how such idiosyncratic social phenomena ought to be measured, and indeed, scholars such as Bai et al. (2005), Li et al. (2016) and Wang et al. (2019) have all published studies that apply divergent indicators in pursuit of this elusive variable. The as-yet imperfect definition of political ties and their influences – a key variable in any analysis within this field – must be acknowledged. Future research in this vein must build upon previous models and seek to refine the definition of this crucial factor. Once again, in the previous sections, some indicators, such as the frequency of official visits and the number of Communist Party members, have been mentioned by several scholars. Li et al. (2016), for example, examined the effect of officials' visits on firm performance and further suggested that the visits by officials with different administrative rankings have different effects on firm performance. Using the officials' visit as measurement, Wang et al. (2019) found that political ties are positively associated with firm performance (i.e., return on assets, return on equity, total factor productivity and more access to investment). However, it decreases information asymmetry when officials' visits increased. In a similar vein, to measure NGO political ties, party membership has been adopted as another indicator. Bai et al. (2005) used party membership of firm leaders as an indicator of the personal connections with government and argued that it helps firms to obtain more loans from banks and other state institutions. In these, it can be seen that political connection is a phenomenon that

is difficult to be measured. In other words, the proposed measurements can be updated to more precisely measure the complex social phenomenon.

A fourth limitation concerns our results concerning government financial support, which was largely extrapolated from findings that concern the private sector. It was found that government loans confer many benefits on new commercial firms, which we extrapolated to our context of NGOs in China. As such, the ways in which different forms of government financial support (e.g. loans) can influence organisational performance in the nonprofit sector are perhaps less clear than our result (based on private-sector data) might suggest. Furthermore, no consideration was given to how such support may influence NGOs at varying stages of development (e.g. new vs old NGOs). Future studies can therefore address this limitation.

The fifth limitation concerns government feedback. As numerous researchers have recognised, feedback comes in many different forms, and its impacts can be just as diverse. For instance, existing studies have investigated the differences between strengths-based and weaknesses-based feedback, finding that strengths-based feedback enhances individual well-being and engagement within organisations (Seligman et al., 2005). Likewise, it has also been found that negative feedback and criticism often lead to employee dissatisfaction, defensive reactions, a decreased desire to improve organisational performance, and less actual improvement in the same (Jawahar, 2010). Thus, different types of feedback can lead to different consequences, which our model failed to account for. In this regard, future research should consider the impacts of different types of government feedback on NGO operational efficiency. For example,

future studies can address such limitations by exploring how positive and negative feedback, respectively, influence NGO fundraising capacities and operational efficiency.

A sixth limitation relates to the importance of board participation in organisational performance. This topic has been discussed by Bradshaw et al. (1992), and several studies have provided empirical support for our findings (Crittenden, 1982). For example, Age and gender were reported by Plambeck (1985) to be associated with fundraising effectiveness. In this study, it was found that the professionalism of the NGO board has significant and positive correlations with resource mobilisation and operational efficiency. In line with this, past research also shows the influences of the inclusion of boards with different capacities. Similarly, Agrawal and Knoeber (2001) asserted that firms with more political connections are more likely to hire directors with backgrounds in law and politics to maintain political ties. However, although this study has identified the correlation between board professionalisation and NGO performance, it is not clear how board members from different backgrounds or other characteristics (e.g. gender) may influence NGO resource mobilisation and operational efficiency (e.g. how board members with political background influence NGO financial resource mobilisation). Future research would do well to investigate these gaps in our understanding.

This study's seventh limitation is found in its failure to take into account existing research regarding inter-organisational or cross-sectoral collaborations (e.g. the partnership between NGOs, business-NGO partnership and tri-sectoral partnership).

Future studies should consider to what extent collaborations between different types of NGOs in China can influence operational efficiency, and how NGOs' collaboration with business and government can influence their organisations' professionalisation (e.g. recruitment of paid staff and volunteers) and fundraising (e.g. application for funds from governmental agencies).

An eighth limitation was identified in the sample. In this study, the dataset was based on a survey of 2,134 domestic NGOs in China. However, it is clear that the dataset and analysis do not specify one type of NGO (e.g. environmental NGO vs poverty-reduction NGO). Thus, future studies can address this limitation by investigating the operations of different types of NGOs, such as small-size NGOs, grassroots NGOs and university-affiliated foundations.

The ninth limitation is a methodological one, tied to the variables used in this study that were identified from the secondary dataset. Bias may exist due to the variables' lack of fitness to this study's particular research questions. Thus, future research may benefit by determining its variables after developing research questions.

The tenth and final limitation concerns this study's aim to investigate the links between internal and external resources and NGO operational efficiency. However, the operational efficiency of NGOs is not specified in granular detail concerning the efficiency of specific operational practices (e.g. survival prospects, programme effectiveness). In future research, this limitation can be addressed by focusing on the measurement of specific NGO operational practices, such as the efficiency of attracting donations, responding to financial crises and managing human resources.

6.4.2 Future Research Agenda

In addition to the previous section's recommendations in response to perceived study limitations, several additional avenues for further research have been identified.

First, future studies may investigate the relationship between NGO operational efficiency and political connections with different governmental agencies, as the differences between varying forms and degrees of political ties have not been adequately addressed. Wong and Hooy (2018) suggested that firms' performance can be improved when they build a stable political connection through government-linked companies and the board of directors. However, connections through family members of top government leaders and business leaders have limited association with better firm performance (Wong and Hooy, 2018). Taken as a whole, these studies examined the influences of different types of political connections, and this thread should be pursued in future research.

In line with this study, the authors focused on the operational efficiency of NGOs in China. By doing so, the influences of internal and external resources of domestic NGOs have been discussed. However, as NGOs in China are facing challenges in obtaining legitimate status, there is tension between NGOs and the institutional environment. As previously described, INGOs are subject to certain limitations and no formal and unified regulation existed until early 2017 (Li, 2019). That being said, the domestic NGOs and INGOs in China are administrated by different sets of regulations. Thus, future research should address the following questions: what factors are

influencing INGOs in China; how do these factors interact with each other; and what are the differences between INGOs and domestic NGOs in China?

According to Drucker (1975, p. 43), 'Efficiency is concerned with doing things right. Effectiveness is doing the right things'. In this study, the correlations between government grants and NGO operational efficiency were identified, which suggested that government grants do not play an important role in improving NGO operational efficiency. Qin (2011) found that connections with different governmental agencies in China have different outcomes. For instance, a firm with connections to the State Council is more likely to obtain a subsidy from the government, whereas a connection with leaders from the Central Committee is not shown to help firms obtain subsidies and state capital. Relating this commercial-realm observation to our context, NGOs' connections with different governmental agencies may cause different outcomes, which is another direction for research in the future. Thus, future studies may explore how different types of financial support (e.g. short- and long-term subsidies) influence NGOs' day-to-day operations.

In a similar vein, the series of indicators adopted in this study may be not exhaustive. For example, Trussel (2002) found that a smaller NGO is more financially sustainable than a large NGO. Likewise, the existing literature also suggested that size is related to reputation, expertise and ability to create economics of scale (Ohlson, 1980; Tinkelman, 1999; Carroll and Stater, 2009). However, the size of NGOs was not considered as part of the measurement in this study. Thus, more indicators (e.g. size) can be used as part of the measurement in future research. Moreover, Yaacopulos (2005) examined the

influences of NGOs' strategic partnerships on other actors. With professionalised human resources, NGOs can mobilise other resources through established networks and increase their performance for achieving operational goals (Chen, 2010; Hardy et al., 2003; Sowa, 2009; Weber and Khademian, 2008). Likewise, social media allows non-profits to differentiate themselves from their competitors (Corder, 2001) and offers NGOs an opportunity to improve their organisational performance and interact with stakeholders or potential partners (Auger, 2014; Maxwell, and Carboni, 2014; Waters et al., 2010). However, in this study, the influences of technology were not considered. Therefore, studies in the future can use such indicators to examine the influences of networks on financial resource mobilisation, NGO professionalisation and operational efficiency.

Furthermore, Song and David (2011) reported that government grants are negatively associated with foundation efficiency. This raises another methodological limitation in this study, which is that the regression model cannot be used to test the correlations between variables in the same group. Thus, studies in the future can use other methods (e.g. structural equation modelling) to test the correlations among multiple variables (e.g. how different types of human resources and financial resources interact). In a similar vein, taking into account the method used in this study, future research can also collect updated first-hand data from interviews or surveys. For instance, the dataset may include data that was collected during the Covid-19 pandemic and post-pandemic era to provide more insights regarding NGO operations and other similar topics.

Furthermore, operational performance was tested under special contexts. For example, He et al. (2019) examined the influences of political connections during the financial distress period and argued, based on those findings, that political connections have limited influence on firm performance, whereas those connected with central government authorities enjoy a higher likelihood of recovery. This implies the limitation of data used in this study due to the ignorance of the special period (e.g. pandemic, financial crisis, war). Thus, studies in the future may also investigate NGO operations during a special context rather than a regular period. Potential research questions for such an endeavour might include the following: what are the influential factors of NGO operational efficiency during the crisis, and how are they different from those during the regular period?

Due to the very early developmental stage of the Chinese NGO sector, government ties play a key role in its day-to-day operations (Tong and Xiao, 2018). In recent years, the Chinese government has adopted strategies to both contain (i.e. government measures to ensure compliance with existing policies and laws) and empower (i.e. government measures to build high-performing non-profit communities to meet social service demand with government or independently) nonprofits (Jing, 2015). On one hand, the Chinese government concerns mainly with political control and stability, which requires NGOs to set “party construction”, follow strict regulations on financial resource mobilisation and so on (Jing, 2015). On the other hand, the government realised NGOs contributions in dealing with social issues (e.g. poverty reduction and disaster relief) and allow NGOs to share government’s legitimacy and provide direct or

indirect employment to NGOs (Jing, 2015). Simply put, the Chinese government encourage NGOs to make efforts to tackle environmental and social issues, while NGOs are not allowed to participate in political advocacies. In this regard, many NGOs in China are using their government ties to grow (Ho, 2007; Ho and Edmonds, 2007). Thus, ties to other civil society organisations may help an NGO obtain information, increase organisational capacity, pool resources, leverage influence, and gain recognition from broader society (Provan et al., 2009; Zhan and Tang, 2013). That is to say, inter-organisational resources include connections not only to political institutions but also connections with other civil society organisations. In this regard, research in the future should consider the influences of collaborations with other civil society organisations (e.g. NGOs) by exploring the following questions: to what extent can collaborations with other NGOs influence overall organisational performance; what are the differences between the initiatives conducted by single and multiple NGOs; and how do multiple NGO initiatives work?

Additionally, as discussed in the previous section, the government can be supportive of NGOs to enforce their initiatives when they are institutionalised by governmental organisations. That being said, when political institutions participate in an NGO initiative, their roles may be dynamic. In this sense, it could be a problem in the circumstances where the power allocation among actors conflict with each other (e.g. the government is charged with NGO-led initiatives). Thus, there is a need to understand the mechanism behind NGO–government partnerships. In this regard, studies in the future may seek to understand how NGOs can better mobilise one another

in the network and carry out the collective initiative, especially with senior governmental organisations?

Human capital contains various elements, including people's attitude, competencies, experience, skills, innovativeness and talents (Roos, et al., 1997; Roos and Jacobsen, 1999; Bontis, 2001; Choo and Bontis, 2002; Guerrero, 2003). Human capital helps NGOs to effectively respond to environmental changes by developing strategies to adapt to changes and effectively implement strategies (Wright et al., 1994). Thus, a professionalised human recruiting mechanism can be used to minimise the mismatch between paid staff and volunteers, reduce the conflict between them and better meet organisations' objectives (Rodwell and Teo, 2004). In the context of NGOs, similar to for-profit organisations, professionalisation depends on the recruitment of professional staff (Abrokwah et al., 2018). This study answered the call of Heneman and Berkley (1999) and Carrher (2011) that the understanding of the human resource management practice in NGOs is insufficient. In organisational studies, the purposes of strategic human resource management focus on practices such as recruitment, selection, placement, training, development and retention of employees in order to ensure the effectiveness and efficiency of operations (Opatha, 2009). Some studies, such as those by Kaifeng et al. (2012) and Azin and Reihane (2013), have reported on the positive relationship between professional recruitment and employee performance. Relating this to our context, recruitment and selection are vital to NGO development (Abrokwah and Ge, 2017). Accordingly, future studies can explore the relationship between

professional human resource management practice (e.g. promotion mechanism, selection of volunteers and paid employees) and NGO operational efficiency.

Finally, each gender may have a different style of management, which may lead to more collaboration among organisations. For instance, AbouAssi et al. (2016) found that, compared to males, female managers are more likely to seek collaborations. Indeed, each gender may have different influences on operational efficiency; however, among the human capital indicators (e.g. the number of paid staff), the influences of gender have yet to be considered. Thus, this study's failure to consider gender differences opens a wide avenue for further research that takes into account the potential influence of such human idiosyncrasies on the operational efficiency of NGOs, whether in China or in a more universal context.

Appendix 1. Overview of Reviewed Articles Related to SLR

No.	Author	Result	Method	Theory
1	AbouAssi et al. (2016)	Using survey data from environmental organisations, we find that organisations that have sufficient human resource capacity, more technological resources, and employ females at the leadership level would more likely seek collaboration than would other organisations. Organisations that generate higher internal revenues are less likely to seek collaboration.	Survey	
2	Aldashev et al. (2017)	We build an occupational-choice general equilibrium model with for-profit firms, nonprofit organisations, and endogenous private warm-glow donations. Lack of monitoring on the use of funds implies that an increase of funds of the nonprofit sector (because of a higher income in the for-profit sector, a stronger preference for giving, or an inflow of foreign aid) worsens the motivational composition and performance of the nonprofit sector.	Modelling	
3	Al-Tabbaa et al. (2021)	Business-Nonprofit Partnership (BNP) has been widely regarded as a vital approach for public value creation and social innovation. At the same time, many studies show a positive association between the size of an organisation's portfolio of partners and its overall performance and innovation. The results of regression analysis show that the ability of NPOs to deliver economic rent (to business partners) and to establish calculative trust (pre-collaboration trust) is positively associated with their portfolio size. Furthermore, the	Secondary Data Analysis	Relational Theory

		<p>results indicate that the ability to create social value is also positively associated with portfolio size but only for larger NPOs and that the delivery of collaboration options is negatively associated with portfolio size. We discuss these findings in relation to their implications for research and practice.</p>	
4	Atia and Herrold (2018)	<p>This article examines foreign aid and government funding to NGOs as forms of patronage and explores the impact of such funding on the nature and role of civil society. The findings have implications for understanding the transformation of NGOs, the relationship between patrons and their grantees, and, finally, for exploring the limitations of NGOs as vehicles for social change in sensitive political environments.</p>	Qualitative Case Study
5	Baig and Ndiweni (2021)	<p>The paper examines the relationship between intellectual capital (IC) determinants and performance in non-profit organisations (NPOs) in the UK. It focuses on the productivity of human capital in social housing associations (SHA) and other charities (OC). We found that SHA had lower levels of IC efficiency than OC. Our results revealed that value added intellectual capital coefficient was negatively associated with performance of SHAO, whereas, the value-added capital employed coefficient was positively associated with the effectiveness of SHAO.</p>	Secondary Data Analysis
6	Bloom (2014)	<p>The findings of this study suggest that a lack of supply chain transparency, NGOs' negotiation between commercial and aid-oriented goals, and the potential to exclude producers from development projects threaten NGOs' legitimacy. These findings illustrate</p>	Qualitative Case Study

		the difficulties of embedding philanthropic activities in market-based systems and demonstrate how multi-stakeholder collaborations may be influenced more by commercial priorities than the elements of a partnership.	
7	Boezeman and Ellemers, (2014)	We introduce and test with structural equation modeling an identity-based model of volunteer leadership (Study 1: N¼109 volunteers; Study 2: N¼183 volunteers). Volunteers take pride in the organization, due to leader communication about the effectiveness of the volunteer work and leader prototypicality. Volunteers feel respected by their leaders due to supportive leadership and leader encouragements for expressing ideas within the non-profit organization.	Survey
8	Burger and Owens (2010)	We find that the threat of being caught reduces the likelihood of financial misrepresentation, while a desire to maintain a good reputation leads to the misrepresentation of community consultation. Analysis provides indications that: NGOs with antagonistic relations with government may be more likely to hide information; and that unrealistic donor demands may be an obstacle to transparency. Findings caution against an overly naive view of NGOs and a reliance on self-reported information.	Secondary Data Analysis
9	Cai et al. (2020)	By comparing China’s PPP development in the last several years with that in the past thirty years, we explore its rationale and performance through a critical review using the following approach: first, we identify and analyse its seven new characteristics of investment scale, spatial distribution, investment sectors, operational model, concession	Literature Review

period, payment mechanism, and tendering period; second, we diagnose the nature and performance of the new PPP boom; third, we systematically scrutinise the rationale behind the characteristics and the possible mechanism; and last, we conclude with the argument that the new PPP boom could be well managed by the Chinese government if some prerequisites are met. We also raise some key issues inviting more comprehensive comparative studies.

- | | | | | |
|----|--------------------------------|--|-------------------------|-------------|
| 10 | Chatain and Plaksenkova (2019) | Our analysis reveals that firms are at risk of finding themselves in a “valley of frustration,” capturing just enough value to justify establishing the new supply chain, but without hope of capturing more than this minimum amount of value. This situation arises when the NGO is making effort above its preferred level to ensure the formation of the supply chain, but as a result, tightly controls its effort. As a result, the firm does not capture more than the minimum necessary. | Modelling | Game Theory |
| 11 | Chen et al. (2020) | Affiliated NGOs (those with close relationships with government) are more likely to sabotage the social partnership through misconduct, and are also capable of higher standards of collaborative social performance compared with independent NGOs (those with few such relationships). This study proposes that firms’ political embeddedness helps mitigate relational risks in cross-sector partner selection, and finds that politically connected firms are more likely to partner with affiliated NGOs than with independent NGOs in China. | Secondary Data Analysis | |
-

12	Chui and Chan (2019)	Drawing from in-depth interviews with representatives of eight nonprofits, we examine how technology reconfigured volunteer management in nonprofits, identify its limitations and shortcomings, and discuss strategies in which technology can be utilised to enhance the effectiveness of volunteer management. We found, through this study, that the use of technology reconfigured key aspects of volunteer management: improving recruitment by enlarging and diversifying the volunteer pool; enhancing precision and speed of volunteer matching; improving nonprofits' ability to recruit professionals; and reducing overall administrative burden of volunteer management within these nonprofits.	Qualitative Case Study	
13	Colaner et al. (2018)	We have argued that given the scope of our social and environmental problems, there are important limits when a single actor or institution is involved. A particular institution will have much good to offer, but membership in a particular sector introduces important limits. A for-profit business may recognise the long-term profitability of sustainable development, but it may face greater pressure from investors over short-term earnings. Or a non-profit may look to improve a particular aspect of a problem without having the resources to address a systematic change that is necessary to prevent that problem from recurring in the future.	Conceptual	Stakeholder Theory
14	Connolly et al. (2013)	This article explores the impact on the visibility of such information through an analysis of the financial statements of large UK charities before and after the 2005 changes. Overall, the findings suggest that, despite the stated intention of increasing transparency	Secondary Data Analysis	

		in respect of charity costs, the application of the changes has resulted in charities ‘managing’ the numbers and limiting their disclosures, possibly to the detriment of external stakeholders.		
15	Costa et al. (2011)	The aim of the research is to verify if the accountability system adopted by CSVs satisfies their need for multiple level information (operational, legitimacy, and social value) and accomplishes their stakeholder claims, and to determine its impact on the definition and implementation of their strategy and on their long-term performance.	Survey	
16	Crawford (2018)	This paper provides empirical evidence which informs contemporary debates on developing international financial reporting standards for not-for-profit organisations (NPOs). Interpreting our research in the context of accountability, we find considerable support for developing international financial reporting standards for NPOs, recognising broad stewardship accountability to all stakeholders as important, but prioritising accountability upwards to external funders and regulators.	Survey	
17	Darnall et al. (2018)	It is found that consumers’ trust in government and environmental NGOs to provide credible environmental information encourages consumers’ use of ecolabels sponsored by these entities, and consumers do not differentiate between certified versus uncertified ecolabels in the presence of trust.	Secondary Data Analysis	Cognitive Theory
18	De Los Mozos et al. (2016)	This article explores how fundraising efficiency is affected by changes in diversification of revenues in non-profit organizations. We find a negative impact on fundraising	Secondary Data Analysis	Institutional Theory

efficiency when NPOs alter their locus of dependence and change their pattern of diversification. This effect is affected by organizational size and industry. Previous studies have suggested that income heterogeneity is associated with organizational stability and financial strength. Using a changes (versus levels) model of funding diversity, our work shows that increased diversification leads to a higher operational inefficiency that could be penalised by potential donors.

- | | | | | |
|----|---|---|------------|--|
| 19 | del Mar Garcia
de los Salmenes
(2013) | This research presents a causal model with nine hypotheses, which analyse the sequence of relationships that cover from the background of celebrity credibility, to the determinants of the attitude towards adverts and the intention to collaborate. As a result, it is observed that the celebrity's credibility depends on the fit perceived, the attribution of altruistic motivation, the celebrity image and the general attitude towards celebrity activism. Furthermore, it is found that a credible celebrity has a strong influence on the attitude towards the advert and, indirectly, on behavioural intentions. | Survey | |
| 20 | Doh and Teegen
(2002) | In this paper, we argue that the rise of NGOs as important institutional actors requires new perspectives on state–firm interactions in an era of increasing globalisation. Host governments and multinational corporations (MNCs) must now critically assess the potential impact of nongovernmental actors on investment plans and projects. Drawing from institutional, agency, and stakeholder theory, we develop a model to help organisations evaluate and assess the relative importance of NGOs to the stability and | Conceptual | Institutional Theory,
Agency Theory and
Stakeholder Theory |
-

		longevity of international investment projects and the emergent impact of NGOs on investment projects at different stages of the investment cycle.	
21	Elmagrhi et al. (2018)	This paper aims to investigate the association among trustee board diversity (TBD), corporate governance (CG), capital structure (CS) and financial performance (FP) by using a sample of UK charities.	Secondary Data Analysis
22	Fontana (2018)	This study makes three contributions to the CSR literature. First, it finds that the firm and NGOs select each other based on their resources, but for different reasons. Second, it demonstrates that NGOs adjust to corporate demands, but whether this hampers mission integrity depends on the balance between current and future potential for resource acquisition. Finally, it shows the influence of the Swedish context on CSR, arguing that public opinion can be shifted through policymaking.	Qualitative Case Study
23	Gao and Teets (2021)	This article examines how civil society organisations navigate local government to secure more inclusive environmental governance. Based on an in-depth case study of water governance in Zhejiang Province between 2012 and 2018, we find that Green Zhejiang, a civil society organisation, exercised informal power to hold the local government accountable based on two strategies: mobilising citizens to collect information on water pollution and strategically leveraging the authority of provincial government to find citizen-focused solutions.	Qualitative Case Study
24	Garcia -	This research is focused on presenting an analysis of the relationship between the financial	Secondary Data

	Rodriguez et al. (2021)	vulnerability of NPOs and their boards. Contrary to our expectations, our results do not support the existence of a significant relationship between board composition (in terms of board structure and directors' experience and education) and the financial vulnerability of NPOs.	Analysis		
25	Goncharenko (2021)	The study shows how the spotlight of public attention has gradually shifted the perception of sexual misconduct as an occasional, but inevitable, sectoral malfunction towards a widening debate over the moral basis of NGO activism and the impacts on the lives of vulnerable NGO beneficiaries. This development has then amplified the escalated demand to transform approaches to NGO accountability from pragmatic procedures of increased control and demonstrable measures of quality assurance to more reflective methods of intellectual accountability and critical self-assessment, emphasising the behavioural consciousness of accountable actors. Finally, the study reflects on how the lessons learned from the #MeToo movement impact NGOs in their capacity to exercise holistic accountability.	Secondary Data Analysis	Social Theory	Movement
26	Greatbanks et al. (2010)	This research paper seeks to examine the important issues of performance measurement and reporting in a third sector community organisation. It aims to highlight the dysfunctional nature of funding body performance reporting criteria, which do not always align with the values and goals of the voluntary organisation. In contrast, this paper aims to consider the value of using anecdotal performance data to provide a more informed	Qualitative Case Study		

		perspective on the performance of third sector organisations.		
27	Hahn and Pinkse (2014)	We carve out the partnership characteristics that determine the effects of competition on the effectiveness and thus the suitability of partnerships as a private environmental governance mechanism. Our analysis suggests that benefits for society at large will be confined to cases where cross-sector partnerships are carefully designed to achieve effective private governance of global environmental issues.	Qualitative Case Study	Institutional Theory
28	Hsu et al. (2017)	This study argues that different cities in China have different resource environments available for NGOs. Organizations react to these resource environments by constructing appropriate resource strategies, which in turn shape the characteristics and structures of the NGOs of that city. This is aptly demonstrated in an analysis of NGOs operating across four cities—Beijing, Shanghai, Kunming, and Nanjing—which reveals three different types of resource environments and behavioral models for NGOs. We subsequently discuss the implications of each model for citizen engagement.	Interview and Survey	
29	Hyatt and Johnson (2016)	We describe a set of roles consisting of third-party facilitators (3PF), fourth-party facilitators (4PF), and fifth-party facilitators (5PF) serving in increasingly strategic roles with increasing numbers of actors, and with increasing potential for co-creation of value in global supply chains. Reframing nongovernmental organisations as members of supply chains instead of outsiders provides a dramatically different perspective. This explicit acknowledgement of membership can help business and NGO managers to rethink their	Conceptual	Social Movement Theory

		roles and motivations and to find collaborative solutions in the steady transition to more sustainable supply chains.			
30	Hyndman, and McConville (2018)	Exploring the meaning of transparency in the context of stakeholder engagement, and utilising previous research and authoritative sector discussion, this paper develops a novel framework of transparent, stakeholder-focused effectiveness reporting. It is contended that such reporting can assist the charity sector in discharging accountability, gaining legitimacy, and in sharpening mission-centred managerial decision making.	Secondary Data Analysis		
31	Islam and van Staden (2018)	We find that collaboration with NGOs, as social movement organisations, and activist protests lead to more comprehensive and therefore more transparent disclosures. Our findings suggest that NGO collaboration with corporations has a higher impact on corporate conflict mineral disclosures if activist protest against corporate activities regarding conflict minerals is present.	Secondary Data Analysis	Social Movement Theory and the Theory of Collaboration	
32	Jobome (2006)	This paper provides empirical evidence on how external governance mechanisms (e.g. the reporting and monitoring mandated under government funding contracts) and internal governance mechanisms (e.g. the adoption of corporate governance codes and traditional charity governance mechanisms) are related to the efficiency with which large UK charities meet their charitable spending objects. The evidence indicates that government funding and governance requirements, and traditional charity structures, are positively related to efficiency, whereas the adoption of business-type corporate governance codes is	Secondary Data Analysis		

		not.	
33	Kassem et al. (2020)	This study aimed to map the key characteristics of engagements between NPOs and other actors. An analytical framework was designed to map the partnerships in terms of four main areas, namely, drivers, motivations, the partnership’s characteristics, and outcomes. The results also indicated that 89.7% of the partnerships could be called “transactional partnerships” in cases of both philanthropic and social investment partnerships.	Survey
34	Kellner et al. (2017)	In this article, we ask how these two approaches to human resource management (HRM) can coexist and still result in a ‘strong HRM system’ and climate. Our unique case is an Australian Catholic NPO that combines a private and public hospital under the banner of Mercy Healthcare; the former must generate a surplus to fund the budget shortfall of the latter. Eighty-three interviews are combined with a range of secondary data, outlining the crises that motivated the implementation of a high-performance work system (HPWS) in a non-profit organisation.	Secondary Data Analysis and Survey
35	Khan et al. (2021)	This paper examines the causes of microcredit expansion, with the aim of finding any causal link, if present, between the independent variables—local people’s financial status and available financial support from the NGOs—and the dependent variable, microcredit expansion. The results indicate that the expansion of microcredit depends on its high demand due to the local people’s economic condition and the availability of financing sources.	Qualitative Case Study

36	Kluvers (2013)	This paper examines the relationship between financial management, the development of capacity and the encouragement of effectiveness. A survey of 67 NFP organisations affiliated with the Victorian Council of Social Services (VCOSS) was conducted and the findings establish a link between financial management and organisational capacity.	Survey
37	Krawczyk (2018)	This study uses mixed methodology to examine what impacts the ability of Liberian CSOs to attract aid funding, the nature of the donor– CSO relationship, and how this relationship impacts the capacity and behaviour of CSOs. Results indicate CSO competence and efficiency are associated with ability to attract aid funding. Pressures and imbalance in the donor– CSO relationship contributes to high levels of environmental uncertainty for Liberian CSOs in the sample, leading to adaptive behaviours related to activities and funding streams.	Survey and Interview
38	Laallam et al. (2020)	This study aims to highlight the importance of intellectual capital (IC) for the operation of waqf (Islamic endowment) institutions, as few studies have discussed this issue in relation to non-profit religious organisations, particularly waqf organisations. It highlights the importance of IC in the operation of waqf institutions. It provides a platform that facilitates understanding of the existing obstacles and challenges in waqf institutions (such as lack of accountability, lack of funding, mismanagement and lack of trained labour, among others) and offers potential solutions through the consideration of knowledge and IC.	Literature Review
39	Lambell et al.	The current review suggests that NGOs may be one of the central actors, and thus	Literature Regulation Theory

	(2008)	potentially problematises the central question of IB, recommending its extension to include the causes of success or failure of international non-profit as well as profit-making organisations and strategies.	Review
40	Latif and Williams (2017)	The incorporation of team context into research and practice regarding team effectiveness in NGO projects is a constant challenge. The research seeks to address the gap and identify the critical determinants of team effectiveness in projects undertaken by non-governmental organisations.	Survey
41	LeFrance and Lehmann (2005)	In this paper, the authors examine the underlying drivers of corporate organisational behaviour from the theoretical perspectives of both legitimacy and stakeholder needs and discuss the challenges of gaining insight into why corporations embrace public-private partnerships.	Qualitative Case Study
42	Lillywhite (2007)	This article discusses the experience of the Brotherhood of St Laurence in China that stems from the fact that the Brotherhood owns a Chinese manufacturing enterprise and wishes to ensure that its practices are socially responsible.	Qualitative Case Study
43	Lodsgård and Aagaard (2017)	The findings reveal different scenarios of how companies approach CSR and NGO collaborations in their value propositions and value creation through collaborative activities across core business functions. The findings reveal that the type of value creation originates from the way the business-NGO collaborations are applied across the companies' collaborative activities in communication, HRM and sustainable innovation/R	Qualitative Case Study

		& D.	
44	Mano (2014)	The present article examines the relationship between networking modes and performance for 138 nonprofits in Israel. The results indicate that nonprofit growth in organizational resources is possible with networking when managers aspire to higher involvement in the networking process due to the scope and extent of goals.	Survey
45	Manville and Broad (2013)	This paper illustrates the progress from the application of a performance measurement system to that of a performance management system within a registered charity operating in the United Kingdom Third Sector. This research reveals that culture as well as trust and capability building are inextricably linked and govern organizational performance.	Qualitative Case Study
46	Martín Pérez and Martín Cruz (2020)	This study examines (a) whether nongovernmental development organisations (NGDOs) disseminate relevant information for their stakeholders through their web pages, information that after being reviewed and evaluated by external organisations such as the Spanish Coordinator of Development NGO or Lealtad Foundation, allowed these NGDOs to obtain a seal of transparency and (b) whether their level of transparency influences efficiency.	Secondary Data Analysis
47	McMurray et al. (2012)	The purpose of this exploratory study is to examine the impact of leadership on workgroup climate and performance in a religious/church-based non-profit organization. The study found a significant and positive large effect of workgroup climate on workgroup performance whilst both transformational and transactional leadership did not influence	Survey

		workgroup performance through workgroup climate. This finding provides areas in need of further research.		
48	Mena and Palazzo (2002)	This conceptual paper examines the conditions of a legitimate transfer of regulatory power from traditional democratic nation-state processes to private regulatory schemes, such as MSIs). In this study, we identify MSI input legitimacy criteria (inclusion, procedural fairness, consensual orientation, and transparency) and those of MSI output legitimacy (rule coverage, efficacy, and enforcement), and discuss their implications for MSI democratic	Conceptual	Democratic Theory
49	Ménard (2013)	In conclusion, expanding the work of local ENGOs could be beneficial to locals in developing countries impacted by climate change; however, additional funding would be needed. Carbon markets could play an important role, which seeks to couple GHG mitigation projects with development in poor countries.	Qualitative Case Study	
50	Mitchell et al. (2015)	This article reports on exploratory, mixed-method research using three different datasets to provide a qualitative comparison describing how U.S. local public managers, U.S. federal public managers, and U.S.-based transnational NGO leaders understand the links between collaboration and performance. We augment a growing literature within the field of public administration, which has rarely undertaken comparative cross-sectoral examinations of collaboration and performance, and has largely neglected the perspectives of transnational NGO leaders.	Survey and Interview	

51	Moura (2019)	The purpose of this paper is to provide a conceptual framework that identifies and classifies the factors that influence the design of PMSs in NPOs and public administration. A set of ten factors that influence the design of PMSs in NPO and public administration were found. They were categorised into three groups: factors related to purpose, stakeholders and management.	Literature Review	
52	Mzembe and Meaton (2014)	This paper examines the drivers of the CSR agenda pursued by Paladin (Africa), a subsidiary of an Australian multinational mining company (MNC) operating the first uranium mine in Malawi. The findings suggest that the CSR agenda in the mining industry in Malawi is strongly influenced by externally generated pressures such as civil society organisation activism and community expectations.	Qualitative Case Study	Stakeholder Theory
53	Nezakati et al. (2016a)	The aim of this study is to evaluate the role of governments in green supply chain management (GSCM) in order to examine the coercive and supportive dimensions of governments' effects on all stakeholders' actors. In this regard, stakeholder theory, institutional theory and resource-based view have been utilised to identify and explain the governments' role in the chain. The findings of this research suggested that governments' stewardship role can be more appropriate to the GSCM in order to coordinate and integrate the supply chain activities. This study has proposed a conceptual model which can be empirically tested for future studies.	Conceptual	Stakeholder Theory, Institutional Theory and Resource-based View
54	Nezakati et al.	This study found that NGOs support MNCs can lead to MNCs reputation and	Conceptual	

	(2016b)	empowerment, whereas this relationship makes some barriers in SMEs' sustainability practice by increasing costs of new market entry. Moreover, SMEs can use NGOs support to remove adoption barriers and increase their profits.	
55	Nunnenkamp and Öhle, (2012)	We assess the determinants of the wide variation in the efficiency of foreign aid activities across US-based non-governmental organizations (NGOs). We find that fiercer competition is associated with more efficient foreign aid activities of NGOs, rather than leading to "excessive" fundraising. Official funding tends to increase administrative costs. Nevertheless, officially financed NGOs spend relatively more on charitable activities since they are less concerned with collecting private donations through fundraising efforts.	Secondary Data Analysis
56	O'Boyle and Hassan (2014))	The purpose of this research was to examine the current field of organisational performance management and measurement within non-profit sport organisations. Results show a number of studies focusing on various performances measurement criteria with fewer studies examining performance management from a more holistic organisational perspective.	Literature Review
57	Perez-Aleman and Sandilands (2008)	This article examines how standard making and implementation resulting from MNC-NGO alliances can create conditions that foster the inclusion and upgrading of small-scale producers in a supply chain. It demonstrates that including poorer producers from developing economies requires an active assistance approach to address the complex challenges of creating more responsible supply chains.	Qualitative Case Study

58	Rausch and Gibbs et al. (2016)	In this study, the increasingly complex property arrangements include ownership of multiple properties by a single producer, use of rental properties owned by others, and soy and cattle production on a single property. Comprehensive soy-governance strategies that include more robust procedures for verifying the provenance of soy across all properties, that account for the entire property rather than only the area planted to soy, and that use more transparent verification systems could achieve greater reductions in deforestation.	Survey		
59	Rehli and Jager (2011)	Following resource dependency theory, we argue that the choice between these two models depends on the INGOs different sources of funding and the degree of volunteer involvement: Our results inform research on CSO governance by highlighting the relevance of board nomination modes and by showing how CSOs can incorporate stakeholders into their governance mechanisms.	Survey	Resource Dependency Theory	
60	Ridder et al. (2012)	We conduct an exploratory multiple case study in ten health and social services non-profit organisations. The case study data indicates a shift toward a dominant strategic orientation in the configuration of human resource management.	Qualitative Case Study		
61	Rodríguez et al. (2016)	First, engage with partners who can connect the firm with a pool of resources that it cannot presently access. Second, resources will need adaptation to the local context before undertaking any supply management initiative with poor suppliers. Third, invest in knowledge transfer routines and logistical resources to successfully integrate poor suppliers. Finally, govern buyer-supplier relationships through relational mechanisms	Qualitative Case Study	Social Theory	Capital

		based on procedural fairness.	
62	Rodwell and Teo (2004)	This article examines the adoption of strategic Human Resource Management (HRM) by for-profit and non-profit knowledge-intensive health services (HS) organisations in the Australian context. Survey data collected from senior executives are used to test the relationships between a strategic HRM model and firm performance. Path analysis found that for HS firms, irrespective of whether for-profit or non-profit, adopting strategic HRM could increase organisational performance.	Survey
63	Ryan and Invine (2012)	We propose a suite of key financial ratios for use by NFP boards and management, and demonstrate its practical usefulness by applying the ratios to financial data from the 2009 reports of ACFID (Australian Council for International Development) affiliated international aid organisations.	Secondary Data Analysis
64	Shen and Yu (2017)	This article seeks to explain why and how local governments and NGOs collaborate within a performance-based framework, arguing that performance-based decentralisation motivates local governments to collaborate with NGOs and that performance-based empowerment determines how local governments and NGOs cooperate.	Qualitative Case Study
65	Sieg and Zhang (2012)	This article provides an empirical analysis of the role that private benefits play in explaining charitable donations to large cultural and environmental organizations. We develop a multiple discrete choice model with differentiated products. We find that some private benefits such as invitations to private dinner parties and special events are effective	Secondary Data Analysis

		tools for fundraising.		
66	Singleton et al. (2017)	This paper reviews the current engagement of international conservation NGOs with human rights in fisheries; looks at their potential motivations for doing more; and identifies challenges in the way. It concludes with a proposal for how international conservation NGOs could play a critical part in catalysing the implementation of the Food Security and Poverty Eradication.	Conceptual	
67	Soysa et al. (2016)	The purpose of this paper is to develop a performance measurement (PM) framework for Australasian nonprofit organisations (NPOs) involved in healthcare, and operational descriptions for each PM dimension within this framework. The study recognised that “Mission” and “Strategy” should be PM dimensions and that healthcare NPOs should focus on satisfying its people, not only donors and clients.	Qualitative Case Study	
68	Speckbacher (2003)	This article analyses whether and how private-sector notions of performance management apply to nonprofit organisations. To this end, the author shows that each concept of performance management used in the private sector is based on a specific economic theory of the firm and its environment.	Literature Review	
69	Stekelorum et al. (2019)	In this study, we investigate the extent to which cooperation with international NGOs influences CSR practices and supplier assessment in SMEs. The results indicate that this cooperation has a positive direct effect on supplier assessment. Furthermore, our examination of the multiple mediating roles of the SME CSR dimensions (i.e., economic,	Secondary Data Analysis	Legitimacy Theory and Relational View Theory

		social and environmental) reveals that cooperation with international NGOs positively and significantly influences supplier assessment through the economic and environmental CSR dimensions, whereas the relationship is negative through the social dimension.			
70	Stewart and Faulk (2014)	This article focuses on the payout requirement's potential paradox of accountability, as administrative expenses can be counted toward fulfilling foundations' qualifying distributions. Findings indicate that professionalization of the foundation sector has a small yet practically and statistically significant positive association with foundation grantmaking.	Secondary Data Analysis		
71	Stühlinger and Hersberger-Langloh (2021)	We investigate one factor that can influence the decision to invest in such capacity-building tasks: funding sources pursued by an organisation. The results support the predictions of multitasking theory by showing that the effort invested in certain capacity-building tasks is affected considerably by seeking a specific funding source.	Survey	Benefits Theory, Economic Multitasking Theory	
72	Suárez and Marshall, (2014)	Capacity has become a prominent theme in the literature on nongovernmental organizations (NGOs) in the last few decades, due in part to the increasingly global role these organizations play in development. Results suggest that international NGOs generally have greater capacity, but overall levels of capacity are relatively low for a variety of measures.	Secondary Data Analysis		
73	Sun and Asencio (2019)	This study examines social media utilisation in nonprofit organisations (NPOs) for increasing organisational capacity. The study finds that NPOs that post frequently on their	Survey		

		social media sites and use dedicated funding are more likely to perceive social media as being effective in increasing their organisational capacity. However, NPOs that use Twitter, videos, and community-building posts are less likely to perceive social media as being effective.	
74	Teegen et al. (2004)	We identify important questions raised by incorporating NGOs into our conceptualisation of global context, and we challenge three basic tenets of IB theory: the definition and dynamics of an institutional field, the relevance/centrality of firm-government (i.e., two-sector) bargaining model, and the pre-eminence of the firm as the global organisation of interest within the field. We conclude by offering suggested research directions that should serve as catalysts for this new and potentially rich area of future IB research.	Literature Review
75	Tomei et al. (2010)	Taking the example of soy biodiesel produced in Argentina, this paper asks whether the social and environmental impacts of soybean production can be mitigated by the Round Table on Responsible Soy (RTRS). It concludes that at present certification schemes are unlikely to be able to address either the institutional challenges associated with their implementation or the detrimental impacts of the additional demand generated by biofuels.	Qualitative Case Study
76	Urquía-Grande et al. (2021)	This article is a case study of analysing the sustainable development and performance of an NPO in rural Ethiopia. We propose the Logic Balanced Scorecard (LBSC) model that combines elements of BSC and LF. This proposal was preliminarily used and tested in a five-year interventionist accounting case study among eight villages in rural Ethiopia.	Experimental Case Study

		Advances in performance measurement may help improving the socioeconomic, agricultural and nutritional situation in the area. Further, an improved analysis of performance, sustainability and accountability of NPOs may make development projects easier to plan, follow and assess.	
77	van der Heijden (2013b)	The study analyses potential scale efficiencies of 1196 Dutch fundraising charities for 2005–2009. The study finds that reported levels of program-spending efficiency and administrative efficiency are similar across small and large charities, with no economies of scale. In addition, the study finds that smaller charities report considerably better fundraising efficiency ratios, with the smallest charities reporting an average spend of V8 to raise V100 and the largest charities reporting an average spend of V15.	Secondary Data Analysis
78	Vestergaard et al. (2020)	Employing a critical micro-level study, which draws on a qualitative case study of a nongovernmental organisation (NGO)– business partnership in Ghana, we examine how outputs provided by a partnership are put to use and perceived as beneficial from the point of view of its beneficiaries. The findings show that the partnership results in what we term “competencies without agency” since it provides new resources and knowledge to the beneficiaries but fails to generate the conditions for these to be transformed into significant changes in their lives.	Qualitative Case Study
79	Walters (2020)	This study examines the results of scoping review which characterises the state of empirical knowledge regarding the organisational capacity of rural nonprofits in the	Literature Review

		United States. Fifteen articles from the past decade uncovered challenges and strengths related to organisational capacity, though more research is necessary to inform funders and educators.		
80	Zhang et al. (2011)	This study examines the capacity of Chinese nonprofit organisations as an alternative to the market and the state in addressing societal problems. Based on case studies of two community-based organisations, we find that in both the advocacy-oriented and service-oriented organisations, the board focuses on fundraising and program development.	Qualitative Case Study	
81	Zhu et al. (2021)	Through the competing institutional logics perspective, this article examines the challenges that NPOs experienced and their responding strategies. The study found that bureaucratic logic, managerial logic, professional logic, and guanxi relations logic coexisted in the service field and each had different expectations of NPOs.	Qualitative Case Study	
82	Zihnioglu (2019)	Despite growing attention on this topic, the link between European Union (EU) funding to Turkish civil society organisations (CSOs) and their professionalisation remain understudied. This article fills this gap. This article suggests several reasons for this and also discusses the broader impact of EU funds in relation to CSO's professionalisation.	Qualitative Case Study	Resource Dependency Theory

Appendix 2. Screenshots of Programming in R

The screenshot displays the RStudio interface. The top-left pane shows a data table with columns: Code, Yr, Evaluegra, Orifund, Redepart, Nproper, Nstaper, Barea, Nvolun, Nfem, BodSup, and Bod. The bottom-left pane shows the console output for the `vif()` function, which returns variance inflation factors for various predictors. The right pane shows a file explorer with a list of files and folders.

Code	Yr	Evaluegra	Orifund	Redepart	Nproper	Nstaper	Barea	Nvolun	Nfem	BodSup	Bod	
1	10015	12	3	50000000	4	0	0	2	0	5	0	60
2	10016	21	2	20000000	4	0	0	2	0	2	0	13
3	10022	24	3	8100000	4	0	0	2	10	8	5	13
4	10025	24	0	2100000	4	0	0	2	0	6	0	32
5	10026	12	3	20000000	4	0	0	2	565	3	15	66

```

> library(car)
载入需要的程辑包: carData
Warning message:
程辑包 'carData' 是用R版本3.6.3 来建造的
> vif(lm1)
      Dataset_1912336$Yr Dataset_1912336$Evaluegra Dataset_1912336$Nfem
1.268141      1.180572      1.198723
Dataset_1912336$Nvolun Dataset_1912336$BodSup Dataset_1912336$BodMgt
1.025018      1.064038      1.203689
Dataset_1912336$Barea
1.098601
> vif(lm1a)
      Dataset_1912336$Yr Dataset_1912336$Evaluegra Dataset_1912336$Nfem
1.268141      1.180572      1.198723
Dataset_1912336$Nvolun Dataset_1912336$BodSup Dataset_1912336$BodMgt
1.025018      1.064038      1.203689
Dataset_1912336$Barea
1.098601
  
```

Test for Multicollinearity with Variance Inflation Factor

RStudio

File Edit Code View Plots Session Build Debug Profile Tools Help

Go to file/function Addins Project: (None)

Code	Yr	Valuegra	Orifund	Redepart	Nproper	Nstaper	Barea	Nvolun	Nfem	BodSup	BodI	
1	10015	12	3	50000000	4	0	0	2	0	5	0	60
2	10016	21	2	20000000	4	0	0	2	0	2	0	13
3	10022	24	3	8100000	4	0	0	2	10	8	5	13
4	10025	24	0	2100000	4	0	0	2	0	6	0	32
5	10026	12	3	20000000	4	0	0	2	565	3	15	66

Showing 1 to 7 of 2,134 entries, 20 total columns

Environment History Connections

summary(1m1)
summary(1m1a)
summary(1m1b)
summary(1m2)
summary(1m4)
summary(1m5)
summary(1m6a)
summary(1m6)
summary(1m6b)

Files Plots Packages Help Viewer

New Folder Delete Rename More

Dropbox > Dropbox > Sujie > NGO Secondary Data > Drafts > Revisions > 2

Name	Size	Modified
Dataset 1912336.xlsx	460.9 KB	Dec 8, 2021, 9:13 PM
.Rhistory	7.9 KB	May 2, 2021, 11:26 AM
checkH1.txt	1.8 KB	Feb 11, 2020, 7:19 PM
H1.txt	1.8 KB	Feb 11, 2020, 11:26 AM
check.txt	15.6 KB	Feb 10, 2020, 10:04 AM
H6.xlsx	114 KB	Feb 9, 2020, 7:49 PM
H2H6a.xlsx	49.2 KB	Feb 9, 2020, 7:46 PM
H3H4H6b.xlsx	87.7 KB	Feb 9, 2020, 7:44 PM
H1abH5.xlsx	108.9 KB	Feb 9, 2020, 7:41 PM
nocode.xlsx	233.8 KB	Feb 8, 2020, 10:33 PM
Rplot.pdf	106.5 KB	Jan 30, 2020, 4:07 PM
Dataset 1912337.csv	180.8 KB	Jan 2, 2020, 10:55 AM
Initial Results 3.aux		

Console Terminal Jobs

D:/Dropbox/Dropbox/Sujie/NGO Secondary Data/Drafts/Revisions/2/

```

> setwd("D:/Dropbox/Dropbox/Sujie/NGO Secondary Data/Drafts/Revisions/2")
> library(readxl)
> Dataset_1912336 <- read_excel("Dataset 1912336.xlsx")
> View(Dataset_1912336)
> options(scipen=2000)
> mynormalize <- function(target) {(target - min(target))/(max(target) - min(target))}
> Fund<- (Dataset_1912336$Orifund+Dataset_1912336$YrIn+Dataset_1912336$Govgra_Nlimit)/3
> Pro<- (Dataset_1912336$Yr+Dataset_1912336$Valuegra+Dataset_1912336$Nfem+Dataset_1912336$Nvolun+
Dataset_1912336$BodSup+Dataset_1912336$BodMgt+Dataset_1912336$Barea)/7
> Po1<- (Dataset_1912336$Redepart+Dataset_1912336$Nproper+Dataset_1912336$Nstaper)/3
> InterOrg<- (Fund+Po1)/2
> 1m1=lm(InterOrg ~ Dataset_1912336$Yr+Dataset_1912336$Valuegra+Dataset_1912336$Nfem+Dataset_1912336$Nvolun+
Dataset_1912336$BodSup+Dataset_1912336$BodMgt+Dataset_1912336$Barea)
> 1m1a=lm(Fund~Dataset_1912336$Yr+Dataset_1912336$Valuegra+Dataset_1912336$Nfem+Dataset_1912336$Nvolun+
Dataset_1912336$BodSup+Dataset_1912336$BodMgt+Dataset_1912336$Barea, data=Dataset_1912336)
> 1m1b=lm(Po1~Dataset_1912336$Yr+Dataset_1912336$Valuegra+Dataset_1912336$Nfem+Dataset_1912336$Nvolun+
Dataset_1912336$BodSup+Dataset_1912336$BodMgt+Dataset_1912336$Barea, data=Dataset_1912336)
> 1m2=lm(Fund~Dataset_1912336$Redepart+Dataset_1912336$Nproper+Dataset_1912336$Nstaper, data=Dataset_1912336)

```

Building Regression Models

RStudio

File Edit Code View Plots Session Build Debug Profile Tools Help

Go to file/function Addins Project: (None)

Dataset_1912336 Dataset_1912337

Code Yr Evaluategra Orifund Redepart Nproper Nstaper Barea Nvolun Nfem BodSup

Showing 1 to 1 of 2,134 entries, 20 total columns

Console Terminal Jobs

D:/Dropbox/Dropbox/Sujie/NGO Secondary Data/Drafts/Revisions/2/

```
> summary(lm1)

Call:
lm(formula = InterOrg ~ Dataset_1912336$Yr + Dataset_1912336$Evaluategra +
  Dataset_1912336$Nfem + Dataset_1912336$Nvolun + Dataset_1912336$BodSup +
  Dataset_1912336$BodMgt + Dataset_1912336$Barea)

Residuals:
    Min       1Q   Median       3Q      Max
-1.3297 -0.3703 -0.2124  0.4191  3.5908

Coefficients:
            Estimate Std. Error t value Pr(>|t|)
(Intercept)  2.477058206  0.061780992  40.094 < 0.0000000000000002 ***
Dataset_1912336$Yr  0.013292723  0.001802058   7.376  0.0000000000000232 ***
Dataset_1912336$Evaluategra  0.035005339  0.007198432   4.863  0.000001241806514 ***
Dataset_1912336$Nfem  0.019481113  0.004006056   4.863  0.000001241781837 ***
Dataset_1912336$Nvolun  0.000009855  0.000032599   0.302    0.762440
Dataset_1912336$BodSup  0.006181278  0.00114723   5.545  0.000000033041471 ***
Dataset_1912336$BodMgt  0.000721503  0.000187077   3.857  0.000118 ***
Dataset_1912336$Barea  0.243804394  0.058602233   4.160  0.000033048491616 ***
---
Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1

Residual standard error: 0.5458 on 2118 degrees of freedom
(8 observations deleted due to missingness)
Multiple R-squared:  0.1451, Adjusted R-squared:  0.1423
F-statistic: 51.35 on 7 and 2118 DF, p-value: < 0.00000000000000022
```

Environment History Connections

library(nortest)
ad.test(Dataset_1912336\$Yr)
ad.test(Dataset_1912336\$Evaluategra)
ad.test(Dataset_1912336\$OrifundLOG)
ad.test(Dataset_1912336\$Redepart)
ad.test(Dataset_1912336\$Nproper)
ad.test(Dataset_1912336\$Nstaper)
ad.test(Dataset_1912336\$Barea)
ad.test(Dataset_1912336\$Nvolun)
ad.test(Dataset_1912336\$Nfem)
ad.test(Dataset_1912336\$BodSup)
ad.test(Dataset_1912336\$BodMgt)
ad.test(Dataset_1912336\$YrInLOG)
ad.test(Dataset_1912336\$Govgra_N11mt_LOG)
ad.test(Dataset_1912336\$Govgra_N11mt)
ad.test(Dataset_1912336\$PwlexpLOG)
library(car)
vif(lm1)
vif(lm1a)
vif(lm1b)
vif(lm2)
vif(lm4)
vif(lm5)
vif(lm6)
lm6=lm(PwlexpLOG~Dataset_1912336\$OrifundLOG+Dataset_...
vif(lm6)
vif(lm6a)
vif(lm6b)
summary(lm1)
summary(lm1a)
summary(lm1b)

Files Plots Packages Help Viewer

Regression Statistics

RStudio

File Edit Code View Plots Session Build Debug Profile Tools Help

Go to file/function Addins Project: (None)

Code	Yr	Evaluegra	Orifund	Redepart	Nproper	Nstaper	Barea	Nvolun	Nfem	BodSup	Bodf	
1	10015	12	3	50000000	4	0	0	2	0	5	0	60
2	10016	21	2	20000000	4	0	0	2	0	2	0	13
3	10022	24	3	8100000	4	0	0	2	10	8	5	13
4	10025	24	0	2100000	4	0	0	2	0	6	0	32
5	10026	12	3	20000000	4	0	0	2	565	3	15	66

Showing 1 to 7 of 2,134 entries, 20 total columns

Environment History Connections

summary(1m1)
summary(1m1a)
summary(1m1b)
summary(1m2)
summary(1m4)
summary(1m5)
summary(1m6a)
summary(1m6)
summary(1m6b)

Files Plots Packages Help Viewer

D:\Dropbox\Dropbox\Sujie\NGO Secondary Data\Drafts\Revisions\2\

```

> shapiro.test(Dataset_1912336$Yr)

Shapiro-wilk normality test

data: Dataset_1912336$Yr
W = 0.78589, p-value < 0.00000000000000022

> shapiro.test(Dataset_1912336$Evaluegra)

Shapiro-wilk normality test

data: Dataset_1912336$Evaluegra
W = 0.7048, p-value < 0.00000000000000022

> shapiro.test(Dataset_1912336$OrifundLOG)

Shapiro-wilk normality test

data: Dataset_1912336$OrifundLOG

```

Dataset 1912336.xlsx 460.9 KB Dec 8, 2021, 9:13 PM
.Rhistory 7.9 KB May 2, 2021, 11:26 AM
checkH1.txt 1.8 KB Feb 11, 2020, 7:19 PM
H1.txt 1.8 KB Feb 11, 2020, 11:26 AM
check.txt 15.6 KB Feb 10, 2020, 10:04 AM
H6.xlsx 114 KB Feb 9, 2020, 7:49 PM
H2H6a.xlsx 49.2 KB Feb 9, 2020, 7:46 PM
H3H4H6b.xlsx 87.7 KB Feb 9, 2020, 7:44 PM
H1abH5.xlsx 108.9 KB Feb 9, 2020, 7:41 PM
nocode.xlsx 233.8 KB Feb 8, 2020, 10:33 PM
Rplot.pdf 106.5 KB Jan 30, 2020, 4:07 PM
Dataset 1912337.csv 180.8 KB Jan 2, 2020, 10:55 AM
Inital Results 3.aux

Normality Tests

Appendix 3. List of Variables in the Original Dataset

Abbreviations	Descriptions
Staown	The province that NGOs mainly operates
Seraim	The missions of NGOs
Farea	The industry that NGOs mainly focus on
Nstaper	The number of staff who is currently working for provincial or national government agencies
Nproper	The number of staff who has past work experience at provincial or national government agencies
Ftype	The means by which NGOs mobilise funds
Nfem	The number of full-time employees
Nvolun	The number of volunteers
Barea	The geographical scope that NGOs operate
Redepart	Registration level
Evaluegra	The performance feedback that provided by government agencies
Comorg	Professional supervisory unit
Orifund	Startup capital
Estabt	The established year
Relp	NGOs' major stakeholders
Relwtf	The social relations with major stakeholders
Supname	The name of supervisory board

Gender	The gender of the supervisory board member
Bdate	The date of birth of the supervisory board member
Ameeting	Number of meetings attended by the supervisory board during the year
Emapos	The organisation that employed the supervisory board member and his/her position
Nasset	The amount of NGOs' net assets (i.e. the balance of the foundation's assets minus liabilities)
Atotalrev	NGOs' annual incomes
Govgra	The number of funds provided by government agencies
Donrev	The number of donations
Srev	The income earned from the service fee
Misg	Other incomes
Atotalex	Total annual expenditure
Pwelex	The number of funds used for projects
Wwpay	The number of funds used for staff wages and other benefits
Aoexp	Administrative costs
Otherexp	Other expenditures
Lyfb	Surplus in the previous year
Dirname	The name of the management board member
Gender	The gender of the management board member
Bdate	Date of birth of the management board member

Ameeting	Number of meetings attended by the management board during the year
Pos	The position of the management board members in NGOs
Emapos	The organisation that employed the management board member and his/her position
Ainstitution	The name of the certified accountant firm that provided auditing services for NGOs in the accounting year
Aopinion	The professional audit comments issued by the certified accountant on the annual report of the NGOs
Cpas1	The name of the first accountant
Cpas2	The name of the second accountant
Prevfty	The total annual income from projects
Pexpfty	The total annual expenditure for conducting projects
Pintro	The overview of projects
Lpayob	The name of the organisation that received large payments from NGOs when conducting key projects
Amount	The amount of large payments
Payratio	The ratio of large payments to total funds used for projects
Purpose	The purpose of the payments
Cash	The total amount of NGO cash in stock, bank account deposits, foreign deposits, bank draft deposits, bank cashier's check deposits, credit card deposits, letters of credit deposits, etc.
Sinvest	The total amount of funds for short term investments
Recei	Accounts receivable

Advanpay	Prepayments
Prepaidexp	Prepaid expenses
Oneyearinv	Long-term debt due within one year of investment
Othercs	Other current assets
Totalsc	Total current assets
Lequityinv	Long-term equity investment
Tlonginv	Total amount long term investment
Fasset	Fixed Assets
Accdepre	Accumulated depreciation
Nfasset	Net value of fixed assets
Custnm	The names of the top five customers
Custinc	Customer income
Custincrt	The ratio of customer income to total income
Donrev	The total amount of donation
Domdon	The total amount of donation collected in China
Domnpdon	The total amount of donation collected in foreign countries

References

- Abdulsamad, A.O., Yusoff, W.F.W. and Lasyoud, A.A., 2018. The influence of the board of directors' characteristics on firm performance: Evidence from Malaysian public listed companies. *Corporate Governance and Sustainability Review*, 2(1), pp.6-13.
- AbouAssi, K., 2013. Hands in the pockets of mercurial donors: NGO response to shifting funding priorities. *Nonprofit and Voluntary Sector Quarterly*, 42(3), pp.584-602.
- AbouAssi, K., Makhoulf, N. and Whalen, P., 2016. NGOs' resource capacity antecedents for partnerships. *Nonprofit Management and Leadership*, 26(4), pp.435-451.
- Abrokwah, E. and Ge, Y., 2017. Revisiting Erstwhile Innovative Capabilities: Does Recruitment and Selection Practices Impact Operational Performance of Non-Governmental Organizations (NGOs). *Transylvanian Review*.
- Abrokwah, E., Yuhui, G., Agyare, R. and Asamany, A., 2018. Recruitment and selection practices among non-governmental organizations (NGOs) in Ghana. *Labor History*, 59(2), pp.185-201.
- Adams, R.B. and Ferreira, D., 2007. A theory of friendly boards. *The Journal of Finance*, 62(1), pp.217-250.
- Adhikari, A., Derashid, C. and Zhang, H., 2006. Public policy, political connections, and effective tax rates: Longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*, 25(5), pp.574-595.
- Adler, P.S. and Kwon, S.W., 2002. Social capital: Prospects for a new concept. *Academy of Management Review*, 27(1), pp.17-40.
- Agle, B.R., Mitchell, R.K. and Sonnenfeld, J.A., 1999. Who matters to Ceos? An investigation of stakeholder attributes and salience, corporate performance, and Ceo values. *Academy of Management Journal*, 42(5), pp.507-525.
- Agrawal, A. and Knoeber, C.R., 2001. Do some outside directors play a political role?. *The Journal of Law and Economics*, 44(1), pp.179-198.
- Ahearn, K.K., Ferris, G.R., Hochwarter, W.A., Douglas, C. and Ammeter, A.P., 2004. Leader political skill and team performance. *Journal of Management*, 30(3), pp.309-327.
- Ahmed, S. and Cozzarin, B.P., 2009. Start-up funding sources and biotechnology firm growth. *Applied Economics Letters*, 16(13), pp.1341-1345.
- Ahmed, Z.U., 2014. Management control issues in Non-Governmental Organisations (NGOs): an evaluation of contingency factors and potential for future research. *International Journal of Managerial and Financial Accounting*, 6(3), pp.251-271.

- Akpan, E.O. and Amran, N.A., 2014. Board characteristics and company performance: Evidence from Nigeria. *Journal of Finance and Accounting*, 2(3), pp.81-89.
- Albareda, A. and Braun, C., 2019. Organizing transmission belts: The effect of organizational design on interest group access to EU policy-making. *JCMS: Journal of Common Market Studies*, 57(3), pp.468-485.
- Albareda, A., 2018. Connecting society and policymakers? Conceptualizing and measuring the capacity of civil society organizations to act as transmission belts. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 29(6), pp.1216-1232.
- Aldashev, G., Jaimovich, E. and Verdier, T., 2017. Small is Beautiful: Motivational Allocation in the Nonprofit Sector. *Journal of the European Economic Association*, 16(3), pp.730-780.
- Aldrich, T., 2009. Benchmarking the fundraising performance of UK charities. *International Journal of Nonprofit and Voluntary Sector Marketing*, 14(4), pp.353-364.
- Alexander, J., 2000. Adaptive strategies of nonprofit human service organizations in an era of devolution and new public management. *Nonprofit Management and Leadership*, 10(3), pp.287-303.
- Alexander, W.R.J., Haug, A.A. and Jaforullah, M., 2010. A two-stage double-bootstrap data envelopment analysis of efficiency differences of New Zealand secondary schools. *Journal of Productivity Analysis*, 34(2), pp.99-110.
- Alfirevic, N., Pavičić, J. and Čačija, L.N., 2014. PERFORMANCE OF NON-PROFIT ORGANIZATIONS: EMPIRICAL CONTRASTS BETWEEN PRIVATELY AND PUBLICLY FUNDED CROATIAN HUMANITARIAN ORGANIZATIONS. *Ekonomski Anali/Economic Annals*, 59(200).
- Allen, K., Galiano, M. and Hayes, S., 2011. Global companies volunteering globally: The final report of the Global Corporate Volunteering Research Project. *Washington, DC: International Association for Volunteer Effort*.
- Allsop, D.T., Bassett, B.R. and Hoskins, J.A., 2007. Word-of-mouth research: principles and applications. *Journal of Advertising Research*, 47(4), pp.398-411.
- Alsop, R.J., 2006. *The 18 immutable laws of corporate reputation: Creating, protecting and repairing your most valuable asset*. Kogan Page Publishers.
- Al-Tabbaa, O., Lopez, C., Konara, P. and Leach, D., 2021. Nonprofit organizations and social-alliance portfolio size: Evidence from website content analysis. *Industrial Marketing Management*, 93, pp.147-160.
- Although connections with government agencies provide NGOs more opportunities to secure essential resources, it may negatively influence NGOs' autonomies by reducing their willingness to engage

- in politically sensitive activities (Zhan and Tang, 2016).
- Álvarez-González, L.I., García-Rodríguez, N., Rey-García, M. and Sanzo-Perez, M.J., 2017. Business-nonprofit partnerships as a driver of internal marketing in nonprofit organizations. Consequences for nonprofit performance and moderators. *BRQ Business Research Quarterly*, 20(2), pp.112-123.
- Amit, R. and Schoemaker, P.J., 1993. Strategic assets and organizational rent. *Strategic management journal*, 14(1), pp.33-46.
- Andersen, P. and Petersen, N.C., 1993. A procedure for ranking efficient units in data envelopment analysis. *Management science*, 39(10), pp.1261-1264.
- Andersson, F.O., 2018. Start-up funding intentions among nascent nonprofit entrepreneurs: An exploratory investigation. *Journal of Public and Nonprofit Affairs*, 4(1), pp.7-20.
- Andersson, F.O., Faulk, L. and Stewart, A.J., 2016. Toward more targeted capacity building: Diagnosing capacity needs across organizational life stages. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(6), pp.2860-2888.
- Andonova, L.B., Betsill, M.M. and Bulkeley, H., 2009. Transnational climate governance. *Global environmental politics*, 9(2), pp.52-73.
- Andreasen, A.R., Kotler, P. and Parker, D., 2008. Strategic Marketing for Nonprofit Organizations.
- Andreassen, T.A., Breit, E. and Legard, S., 2014. The making of 'professional amateurs' professionalizing the voluntary work of service user representatives. *Acta Sociologica*, 57(4), pp.325-340.
- Andreosso-O'Callaghan, B. and Lenihan, H., 2008. Networking: a question of firm characteristics? The case of the Shannon region in Ireland. *Entrepreneurship and Regional Development*, 20(6), pp.561-580.
- Ang, J.S., Ding, D.K. and Thong, T.Y., 2013. Political connection and firm value. *Asian Development Review*, 30(2), pp.131-166.
- Anheier, H.K., 2009. What kind of nonprofit sector, what kind of society? Comparative policy reflections. *American Behavioral Scientist*, 52(7), pp.1082-1094.
- Antwi, S.K. and Hamza, K., 2015. Qualitative and quantitative research paradigms in business research: A philosophical reflection. *European Journal of Business and Management*, 7(3), pp.217-225.
- Arena, M., Azzone, G. and Bengo, I., 2015. Performance measurement for social enterprises. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 26(2), pp.649-672.
- Argan, M. and Argan, M.T., 2012. Word-of-mouth (WOM): Voters originated communications on candidates during local elections. *International Journal of Business and Social Science*, 3(15).

- Argyris, C., 1972. *Integrating the Individual and the Organization*. Transaction Publishers.
- Arshad, R., Bakar, N.A., Thani, N.Y. and Omar, N., 2013. Board composition and accountability of non-profit organizations. *Journal of Applied Business Research (JABR)*, 29(4), pp.1021-1030.
- Arya, B. and Lin, Z., 2007. Understanding collaboration outcomes from an extended resource-based view perspective: The roles of organizational characteristics, partner attributes, and network structures. *Journal of Mmanagement*, 33(5), pp.697-723.
- Aryee, T.E., 2015. *Corporate Governance, Fundraising and Operational Efficiency of Non-Governmental Organizations in Ghana* (Doctoral dissertation, University of Ghana).
- Asimakopoulou, G., Revilla, A.J. and Slavova, K., 2020. External knowledge sourcing and firm innovation efficiency. *British Journal of Management*, 31(1), pp.123-140.
- Atallah, Á.N., Puga, M.E.D.S. and Amaral, J.L.G.D., 2020. Web of Science Journal Citation Report 2020: the Brazilian contribution to the “Medicine, General & Internal” category of the journal impact factor (JIF) ranking (SCI 2019). *Sao Paulo Medical Journal*, 138, pp.271-274.
- Atia, M. and Herrold, C.E., 2018. Governing through patronage: The rise of NGOs and the fall of civil society in Palestine and Morocco. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 29(5), pp.1044-1054.
- Auger, G.A., 2014. Rhetorical framing: Examining the message structure of nonprofit organizations on Twitter. *International Journal of Nonprofit and Voluntary Sector Marketing*, 19(4), pp.239-249.
- Austin, J., Stevenson, H. and Wei-Skillern, J., 2012. Social and commercial entrepreneurship: same, different, or both?. *Revista de Administração*, 47(3), pp.370-384.
- Austin, J.E. and Seitanidi, M.M., 2012. Collaborative value creation: A review of partnering between nonprofits and businesses: Part I. Value creation spectrum and collaboration stages. *Nonprofit and Vvoluntary Ssector Qquarterly*, 41(5), pp.726-758.
- Austin, J.E., 2010. *The collaboration challenge: How nonprofits and businesses succeed through strategic alliances* (Vol. 109). John Wiley & Sons.
- Australia, I., 2008. National PPP guidelines overview. *Department of Infrastructure and Regional Development*.
- Axelrod, N.R., 2005. Board leadership and development. *The Jossey-Bass handbook of nonprofit leadership and management*, 2, pp.131-152.
- Bäckstrand, K., 2006. Multi-stakeholder partnerships for sustainable development: rethinking legitimacy, accountability and effectiveness. *European Environment*, 16(5), pp.290-306.
- Bäckstrand, K., 2008. Accountability of networked climate governance: The rise of transnational climate partnerships. *Global Eenvironmental Ppolitics*, 8(3), pp.74-102.

- Bacon, C., 2005. Confronting the coffee crisis: can fair trade, organic, and specialty coffees reduce small-scale farmer vulnerability in northern Nicaragua?. *World Development*, 33(3), pp.497-511.
- Bai, C., Lu, J. and Tao, Z., 2005. An empirical study on the access to bank loans by private enterprises in China. *经济学季刊*.
- Baig, M.A. and Ndiweni, E., 2021. Assessing the impact of different components of intellectual capital on the performance of non-profit organisations in the UK. *International Journal of Learning and Intellectual Capital*, 18(3), pp.311-333.
- Bailey, B.C. and Peck, S.I., 2013. Boardroom strategic decision - making style: Understanding the antecedents. *Corporate Governance: An International Review*, 21(2), pp.131-146.
- Balasubramanian, N. and Lee, J., 2008. Firm age and innovation. *Industrial and Corporate Change*, 17(5), pp.1019-1047.
- Balmer, J.M. and Greyser, S.A., 2002. Managing the multiple identities of the corporation. *California Management Review*, 44(3), pp.72-86.
- Bandiyono, A., 2019. The Effect of gGood cCorporate gGovernance and pPolitical cConnection on vValue fFirm. *Jurnal Akuntansi*, 23(3), pp.333-348.
- Barnard, C.I., 1968. *The functions of the executive* (Vol. 11). Harvard university press.
- Barney, J., 1991. Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), pp.99-120.
- BarNir, A., Gallagher, J.M. and Auger, P., 2003. Business process digitization, strategy, and the impact of firm age and size: the case of the magazine publishing industry. *Journal of Business Venturing*, 18(6), pp.789-814.
- Basil, D.Z., Runte, M.S., Easwaramoorthy, M. and Barr, C., 2009. Company support for employee volunteering: A national survey of companies in Canada. *Journal of Business Ethics*, 85(2), pp.387-398.
- Batjargal, B. and Liu, M., 2004. Entrepreneurs' access to private equity in China: The role of social capital. *Organization Science*, 15(2), pp.159-172.
- Batti, R.C., 2013. Human resource management challenges facing local NGOs. *Technology*, 2(4), pp.87-96.
- Baur, D. and Schmitz, H.P., 2012. Corporations and NGOs: When accountability leads to co-optation. *Journal of Business Ethics*, 106(1), pp.9-21.
- Bayaliev-Jailobaeva, K., 2014. A new look: professionalization of NGOs in Kyrgyzstan. *Central Asian Survey*, 33(3), pp.360-374.
- Bayle, E. and Madella, A., 2002. Development of a taxonomy of performance for national sport

- organizations. *European Journal of Sport Science*, 2(2), pp.1-21.
- Beamon, B.M. and Balcik, B., 2008. Performance measurement in humanitarian relief chains. *International Journal of Public Sector Management*.
- Beer, H.A. and Micheli, P., 2017. How performance measurement influences stakeholders in not-for-profit organizations. *International Journal of Operations & Production Management*.
- Beer, H.A. and Micheli, P., 2018. Advancing performance measurement theory by focusing on subjects: Lessons from the measurement of social value. *International journal of management reviews*, 20(3), pp.755-771.
- Beer, H., Micheli, P. and Besharov, M. L. (2021) "[Meaning, mission, and measurement : how organizational performance measurement shapes perceptions of work as worthy](#)", *Academy of Management Journal*.
- Belsley, D.A., Kuh, E. and Welsch, R.E., 2005. *Regression diagnostics: Identifying influential data and sources of collinearity* (Vol. 571). John Wiley & Sons.
- Bendapudi, N., Singh, S.N. and Bendapudi, V., 1996. Enhancing helping behavior: An integrative framework for promotion planning. *Journal of Mmarketing*, 60(3), pp.33-49.
- Bengtsson, M. and Kock, S., 2000. "Coopetition" in business Networks—to cooperate and compete simultaneously. *Industrial Mmarketing Mmanagement*, 29(5), pp.411-426.
- Benjamin, L.M. and Misra, K., 2006. Doing good work: Implications of performance accountability for practice in the nonprofit sector. *International Journal of Rural Management*, 2(2), pp.147-162.
- Bennett, R. and Barkensjo, A., 2005. Internal marketing, negative experiences, and volunteers' commitment to providing high-quality services in a UK helping and caring charitable organization. *Voluntas: International Journal of Voluntary and Nnonprofit Oorganizations*, 16(3), pp.251-274.
- Bennis, W.G. and BENNIS, W.A., 1966. *Changing organizations: Essays on the development and evolution of human organization* (No. 1). New York: McGraw-Hill.
- Bharadwaj, S.S., Chauhan, S. and Raman, A., 2015. Impact of knowledge management capabilities on knowledge management effectiveness in Indian organizations. *Vikalpa*, 40(4), pp.421-434.
- Bibb, S.C.G., 2007. Issues associated with secondary analysis of population health data. *Applied Nursing Research*, 20(2), pp.94-99.
- Bielefeld, W., Murdoch, J.C. and Waddell, P., 1997. The influence of demographics and distance on nonprofit location. *Nonprofit and Voluntary Sector Quarterly*, 26(2), pp.207-225.
- Bies, A.L., 2010. Evolution of nonprofit self-regulation in Europe. *Nonprofit and Voluntary Sector Quarterly*, 39(6), pp.1057-1086.

- Bishop, S.W., 2007. Linking nonprofit capacity to effectiveness in the new public management era: The case of community action agencies. *State and Local Government Review*, 39(3), pp.144-152.
- Bititci, U.S., Carrie, A.S. and McDevitt, L., 1997. Integrated performance measurement systems: a development guide. *International journal of operations & production management*.
- Bitzer, V. and Glasbergen, P., 2010. Partnerships for sustainable change in cotton: An institutional analysis of African cases. *Journal of Business Ethics*, 93(2), pp.223-240.
- Block, D. and Gerstner, A.M., 2016. One-tier vs. two-tier board structure: A comparison between the United States and Germany.
- Blok, V., 2014. The Metaphysics of cCollaboration: Identity, Unity and dDifference in cCross-sector Partnerships partnerships for Sustainable sustainable dDevelopment. *Philosophy of Management*, 13(2), pp.53-74.
- Bloom, J., 2014. Civil Society in hHybrid Governance: Non-gGovernmental oOrganization (NGO) lLegitimacy in mMediating Wal-Mart's lLocal pProduce sSupply cChains in hHonduras. *Sustainability*, 6(10), pp.7388-7411.
- Boateng, A., Akamavi, R.K. and Ndoro, G., 2016. Measuring performance of non - profit organisations: evidence from large charities. *Business Ethics: A European Review*, 25(1), pp.59-74.
- Boezeman, E.J. and Ellemers, N., 2014. Volunteer leadership: The role of pride and respect in organizational identification and leadership satisfaction. *Leadership*, 10(2), pp.160-173.
- Bogdan, R.C. and Biklen, S.K., 2007. Research for education: An introduction to theories and methods.
- Bontis, N., 2001. Managing organizational knowledge by diagnosing intellectual capital: framing and advancing the state of the field. In *Knowledge management and business model innovation* (pp. 267-297). IGI Global.
- Boonpattarakan, A., 2012. Model of thai small and medium sized enterprises' organizational capabilities: Review and verification. *Journal of Management Research*, 4(3), p.15.
- Boris, E.T., 2001. Next steps for building capacity in nonprofit organizations. *Building Ccapacity in Nnonprofit Oorganizations*, pp.85-91.
- Boslaugh, S., 2007a. An introduction to secondary data analysis. *Secondary data sources for public health: A practical guide*, pp.2-10.
- Boslaugh, S., 2007b. *Secondary data sources for public health: A practical guide*. Cambridge University Press.
- Boubakri, N., Guedhami, O., Mishra, D. and Saffar, W., 2012. Political connections and the cost of equity capital. *Journal of Ccorporate Ffinance*, 18(3), pp.541-559.
- Bourdieu, P., 1991. *Language and symbolic power*. Harvard University Press.

- Bovaird, T., 2004. Public-private partnerships: from contested concepts to prevalent practice. *International Review of Administrative Sciences*, 70(2), pp.199-215.
- Boyer, E. and Kolpakov, A., 2018. An empirical examination of partnership frequency and design within international nongovernmental organizations (INGOs). *International Journal of Public Administration*, 41(11), pp.909-920.
- Bozzo, S.L., 2000. Evaluation resources for nonprofit organizations. *Nonprofit Management and Leadership*, 10(4), pp.463-472.
- Bradshaw, P., Murray, V. and Wolpin, J., 1992. Do nonprofit boards make a difference? An exploration of the relationships among board structure, process, and effectiveness. *Nonprofit and voluntary sector quarterly*, 21(3), pp.227-249.
- Brandsen, T. and Pestoff, V., 2006. Co-production, the third sector and the delivery of public services: An introduction. *Public management review*, 8(4), pp.493-501.
- Brass, J.N., 2012. Why do NGOs go where they go? Evidence from Kenya. *World Development*, 40(2), pp.387-401.
- Brass, J.N., Longhofer, W., Robinson, R.S. and Schnable, A., 2018. NGOs and international development: A review of thirty-five years of scholarship. *World Development*, 112, pp.136-149.
- Brody, E., 1995. Agents without principals: The economic convergence of the nonprofit and for-profit organizational forms. *NYL Sch. L. Rev.*, 40, p.457.
- Bromideh, A.A., 2011. The widespread challenges of NGOs in developing countries: Case studies from Iran. *International NGO Journal*, 6(9), pp.197-202.
- Brooks, A.C., 2003. Do government subsidies to nonprofits crowd out donations or donors?. *Public Finance Review*, 31(2), pp.166-179.
- Brown, L.D., Ebrahim, A. and Batliwala, S., 2012. Governing international advocacy NGOs. *World Development*, 40(6), pp.1098-1108.
- Brown, W.A., 2005. Exploring the association between board and organizational performance in nonprofit organizations. *Nonprofit Management and Leadership*, 15(3), pp.317-339.
- Brüderl, J. and Preisendörfer, P., 1998. Network support and the success of newly founded business. *Small business economics*, 10(3), pp.213-225.
- Brudney, J.L., 1990. *Fostering volunteer programs in the public sector*. Jossey-Bass.
- Brustad, R., 2002. A critical analysis of knowledge construction in sport psychology. *Advances in Sport Psychology*, 2, pp.21-37.
- Bryer, D. and Magrath, J., 1999. New dimensions of global advocacy. *Nonprofit and Voluntary Sector Quarterly*, 28(1_suppl), pp.168-177.

- Bryson, J.M., 2018. *Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement*. John Wiley & Sons.
- Bryson, J.M., Crosby, B.C. and Stone, M.M., 2006. The design and implementation of Cross - Sector collaborations: Propositions from the literature. *Public Administration Review*, 66, pp.44-55.
- Bunkanwanicha, P. and Wiwattanakantang, Y., 2009. Big business owners in politics. *The Review of Financial Studies*, 22(6), pp.2133-2168.
- Bureau of Social Organizations Administration, Ministry of Civil Affairs, PRC., 2011. *Statistics of Social Organizations in 2009*. Available from <http://www.chinanpo.gov.cn/web/listTitle.do?dictionid=2201>.
- Burger, R. and Owens, T., 2010. Promoting transparency in the NGO sector: Examining the availability and reliability of self-reported data. *World Development*, 38(9), pp.1263-1277.
- Burke, R.J., Weitzel, W. and Weir, T., 1978. Characteristics of effective employee performance review and development interviews: replication and extension 1. *Personnel Psychology*, 31(4), pp.903-919.
- Business Action for Sustainable Development (BASD). 2004. http://basd.free.fr/initiatives/trisector_partnership.html].
- Byiers, B., Guadagno, F. and Karaki, K., 2015. From looking good to doing good: Mapping CSO-business partnerships. *Discussion Paper: European Centre for Development Policy Management*, (182), pp.1-40.
- Cai, J., Lin, J., Yang, Z., Zhou, X. and Cheng, Z., 2020. Retro or rRenewal: An aAssessment of PPP mManagement and pPolicy in China sSince 2014. *Public Works Management & Policy*, p.1087724X20970955.
- Callen, J.L. and Falk, H., 1993. Agency and efficiency in nonprofit organizations: The case of " specific health focus" charities. *Accounting Review*, pp.48-65.
- Callen, J.L., Klein, A. and Tinkelman, D., 2003. Board composition, committees, and organizational efficiency: The case of nonprofits. *Nonprofit and Vvoluntary Ssector Qquarterly*, 32(4), pp.493-520.
- Callero, P.L., Howard, J.A. and Piliavin, J.A., 1987. Helping behavior as role behavior: Disclosing social structure and history in the analysis of prosocial action. *Social Ppsychology Qquarterly*, pp.247-256.
- Carbone, R.F., 1993. Marketplace practices and fundraising ethics. *Nonprofit organizations in a market economy*, pp.294-315.
- Carey, J.W., Morgan, M. and Oxtoby, M.J., 1996. Intercoder agreement in analysis of responses to open-ended interview questions: Examples from tuberculosis research. *CAM Journal*, 8(3), pp.1-5.

- Carilli, A.M., Coyne, C.J. and Leeson, P.T., 2008. Government intervention and the structure of social capital. *The Review of Austrian Economics*, 21(2), pp.209-218.
- Carman, J.G., 2007. Evaluation practice among community-based organizations: Research into the reality. *American Journal of Evaluation*, 28(1), pp.60-75.
- Carpenter, R.E. and Petersen, B.C., 2002. Capital market imperfections, high - tech investment, and new equity financing. *The Economic Journal*, 112(477), pp.F54-F72.
- Carroll, A.T., 2020. *Nonprofit Location, Survival, and Success: A Case Study of El Sistema USA* (Doctoral dissertation, Duke University).
- Carroll, D.A. and Stater, K.J., 2009. Revenue diversification in nonprofit organizations: Does it lead to financial stability?. *Journal of Ppublic Aadministration Rresearch and Ttheory*, 19(4), pp.947-966.
- Carroll, T.F., 1992. *Intermediary NGOs: The supporting link in grassroots development*. Kumarian Press.
- Cassel, D., 2001. HUMAN Human RIGHTS rights AND and BUSINESS business RESPONSIBILITIES responsibilities IN in THE the GLOBAL global MARKETPLACEmarketplace. *Business Ethics Quarterly*, 11(2).
- Caves, R.E., 1998. Industrial organization and new findings on the turnover and mobility of firms. *Journal of Eeconomic Lliterature*, 36(4), pp.1947-1982.
- Chan, K.M., 2004. The Development of NGOs Under a Post-totalitarian Regime: The Case of China. In *Civil life, Globalization and Political Change in Asia* (pp. 36-57). Routledge.
- Chan, K.M., 2005. The development of NGOs under a post-totalitarian regime: The case of China. *Civil life, globalization, and political change in Asia: Organizing between family and state*, (4), p.1.
- Chan, K.M., 2010. Commentary on Hsu: Graduated control and NGO responses: Civil society as institutional logic.
- Chandra, Y. and Wong, L. eds., 2016. *Social entrepreneurship in the greater China rRegion: Policy and cases*. Routledge.
- Chang, C.F. and Tuckman, H.P., 1994. Revenue diversification among non-profits. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 5(3), pp.273-290.
- Charnes, A., Cooper, W., Lewin, A.Y. and Seiford, L.M., 1997. Data envelopment analysis theory, methodology and applications. *Journal of the Operational Research society*, 48(3), pp.332-333.
- Chatain, O. and Plaksenkova, E., 2019. NGOs and the creation of value in supply chains. *Strategic Management Journal*, 40(4), pp.604-630.
- Chavesc, M., Stephens, L. and Galaskiewicz, J., 2004. Does government funding suppress nonprofits' political activity?. *American sociological review*, 69(2), pp.292-316.
- Chelladurai, P., Szyszlo, M. and Haggerty, T.R., 1987. Systems-based dimensions of effectiveness-the

- case of national sport organizations. *Canadian Journal of Sport Sciences-Revue Canadienne des Sciences du Sport*, 12(2), pp.111-119.
- Chen, B., 2010. Antecedents or processes? Determinants of perceived effectiveness of interorganizational collaborations for public service delivery. *International Public Management Journal*, 13(4), pp.381-407.
- Chen, J., 2004. *Popular political support in urban China*. Stanford University Press.
- Chen, J., Zhang, Q. and Liu, L., 2020. How to Choose the rRight pPartners in cCross-sSector pPartnership in eEmerging cCountries? A pPolitical eEmbeddedness pPerspective. *Business & Society*, p.0007650320982600.
- Chen, X. and Shi, T., 2001. Media effects on political confidence and trust in the People's Republic of China in the post-Tiananmen period. *East Asia*, 19(3), pp.84-118.
- Chen, Y., He, G. and Li, S., 2020. Guanxi Networking, Associational Involvement, and Political Trust in Contemporary China. *Journal of Contemporary China*, 29(125), pp.714-730.
- Chen, Y.W., Cordier, R. and Brown, N., 2015. A preliminary study on the reliability and validity of using experience sampling method in children with autism spectrum disorders. *Developmental Neurorehabilitation*, 18(6), pp.383-389.
- Cheng, S., Lam, T. and Hsu, C.H., 2006. Negative word-of-mouth communication intention: An application of the theory of planned behavior. *Journal of Hospitality & Tourism Research*, 30(1), pp.95-116.
- Cheung, C.K., Lo, T.W. and Liu, E.S.C., 2016. Sustaining social trust and volunteer role identity reciprocally over time in pre-adult, adult, and older volunteers. *Journal of Social Service Research*, 42(1), pp.70-83.
- Child, J. and Faulkner, D., 1998. *Strategies of cooperation: Managing alliances, networks, and joint ventures*. Oxford University.
- Child, J., 1973. Parkinson's progress: Accounting for the number of specialists in organizations. *Administrative Science Quarterly*, pp.328-348.
- China, W.W.F., 2013. 2013 WWF China: about'. *World Wildlife Fund China*, published online at <http://www.wwfchina.org/aboutwwf/history/index.shtm>, accessed on, 18.
- Chittoor, R. and Das, R., 2007. Professionalization of management and succession performance—A vital linkage. *Family Business Review*, 20(1), pp.65-79.
- Chizema, A., Liu, X., Lu, J. and Gao, L., 2015. Politically connected boards and top executive pay in Chinese listed firms. *Strategic Management Journal*, 36(6), pp.890-906.
- Cho, S. and Rui, O.M., 2009. Exploring the effects of China's two-tier board system and ownership

- structure on firm performance and earnings informativeness. *Asia-Pacific Journal of Accounting & Economics*, 16(1), pp.95-117.
- Choo, C.W. and Bontis, N. eds., 2002. *The strategic management of intellectual capital and organizational knowledge*. Oxford University Press on Demand.
- Chowdhury, S., Schulz, E., Milner, M. and Van De Voort, D., 2014. Core employee based human capital and revenue productivity in small firms: An empirical investigation. *Journal of Business Research*, 67(11), pp.2473-2479.
- Chowdhury, T.A. and Naheed, S., 2020. Word of mouth communication in political marketing: Understanding and managing referrals. *Journal of Marketing Communications*, 26(3), pp.290-313.
- Christensen, S. and Westenholz, A., 1999. Boards of Directors as Strategists in an Enacted World—the Danish case. *Journal of Management and Governance*, 3(3), pp.261-286.
- Christmann, P. and Taylor, G., 2001. Globalization and the environment: Determinants of firm self-regulation in China. *Journal of International Business Studies*, 32(3), pp.439-458.
- Chui, C.H.K. and Chan, C.H., 2019. The role of technology in reconfiguring volunteer management in nonprofits in Hong Kong: Benefits and discontents. *Nonprofit Management and Leadership*.
- Civil Servant Law of the People's Republic of China 2018*. [online] Available at: <http://rd.yj.gov.cn/art/2019/7/11/art_1339764_35481351.html>.
- Claessens, S., Feijen, E. and Laeven, L., 2008. Political connections and preferential access to finance: The role of campaign contributions. *Journal of Financial Economics*, 88(3), pp.554-580.
- Clark, A.M., 1995. Non-governmental organizations and their influence on international society. *Journal of International Affairs*, pp.507-525.
- Clark, J., 1991. *Democratizing development: The role of voluntary organizations* (pp. 38-39). West Hartford, CT: Kumarian Press.
- Clarke, G., 1998. Non - governmental organizations (NGOs) and politics in the developing world. *Political studies*, 46(1), pp.36-52.
- Clausen, J., Bayle, E., Giaque, D., Ruoranen, K., Lang, G., Nagel, S., Klenk, C. and Schlesinger, T., 2018. Drivers of and barriers to professionalization in international sport federations. *Journal of Global Sport Management*, 3(1), pp.37-60.
- Clegg, L.J., Voss, H. and Tardios, J.A., 2018. The autocratic advantage: Internationalization of state-owned multinationals. *Journal of World Business*, 53(5), pp.668-681.
- Clemens, B. and Douglas, T.J., 2006. Does coercion drive firms to adopt 'voluntary' green initiatives? Relationships among coercion, superior firm resources, and voluntary green initiatives. *Journal of Business Research*, 59(4), pp.483-491.

- Clifton, D.O. and Harter, J.K., 2003. Investing in strengths. *Positive organizational scholarship: Foundations of a new discipline*, pp.111-121.
- CNRDS, 2021. Chinese Research Data Services Platform (CNRDS). Available at: <https://www.cnrds.com/Home/Index#/>.
- Coad, A., Segarra, A. and Teruel, M., 2013. Like milk or wine: Does firm performance improve with age?. *Structural Change and Economic Dynamics*, 24, pp.173-189.
- Cohen, J., 1992. Statistical power analysis. *Current directions in psychological science*, 1(3), pp.98-101.
- Cohen, J., 2013. *Statistical power analysis for the behavioral sciences*. Academic press.
- Colaner, N., Imanaka, J.L. and Prussia, G.E., 2018. Dialogic cCollaboration across sSectors: Partnering for sSustainability. *Business and Society Review*, 123(3), pp.529-564.
- Coleman, S., Cotei, C. and Farhat, J., 2013. A resource-based view of new firm survival: New perspectives on the role of industry and exit route. *Journal of Developmental Entrepreneurship*, 18(01), p.1350002.
- Connolly, C., Hyndman, N. and McConville, D., 2013. Conversion ratios, efficiency and obfuscation: A study of the impact of changed UK charity accounting requirements on external stakeholders. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 24(3), pp.785-804.
- Cook, D.J., Sackett, D.L. and Spitzer, W.O., 1995. Methodologic guidelines for systematic reviews of randomized control trials in health care from the pPotsdam cConsultation on mMeta - aAnalysis. *Journal of Cclinical Eepidemiology*, 48(1), pp.167-171.
- Cooley, A. and Ron, J., 2002. The NGO scramble: Organizational insecurity and the political economy of transnational action. *International Ssecurity*, 27(1), pp.5-39.
- Coombes, S.M., Morris, M.H., Allen, J.A. and Webb, J.W., 2011. Behavioural orientations of non - profit boards as a factor in entrepreneurial performance: does governance matter?. *Journal of Management Studies*, 48(4), pp.829-856.
- Cooper, A.C., Gimeno-Gascon, F.J. and Woo, C.Y., 1991, August. A resource-based prediction of new venture survival and growth. In *Academy of management proceedings* (Vol. 1991, No. 1, pp. 68-72). Briarcliff Manor, NY 10510: Academy of Management.
- Corder, K., 2001. Acquiring new technology: Comparing nonprofit and public sector agencies. *Administration & Society*, 33(2), pp.194-219.
- Cordery, C. and Sinclair, R., 2013. Measuring performance in the third sector. *Qualitative Research in Accounting & Management*.
- Cornforth, C., 2001. What makes boards effective? An examination of the relationships between board

- inputs, structures, processes and effectiveness in non - profit organisations. *Corporate Governance: An International Review*, 9(3), pp.217-227.
- Costa, E., Ramus, T. and Andreatus, M., 2011. Accountability as a managerial tool in non-profit organizations: Evidence from Italian CSVs. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 22(3), pp.470-493.
- Coule, T. and Patmore, B., 2013. Institutional logics, institutional work, and public service innovation in non - profit organizations. *Public Administration*, 91(4), pp.980-997.
- Coupet, J. and Berrett, J.L., 2019. Toward a valid approach to nonprofit efficiency measurement. *Nonprofit Management and Leadership*, 29(3), pp.299-320.
- Coupet, J. and McWilliams, A., 2017. Integrating organizational economics and resource dependence theory to explain the persistence of quasi markets. *Administrative Sciences*, 7(3), p.29.
- Coupet, J., 2018. Exploring the link between government funding and efficiency in nonprofit colleges. *Nonprofit Management and Leadership*, 29(1), pp.65-81.
- Crawford, L., Morgan, G.G. and Cordery, C.J., 2018. Accountability and not - for - profit organisations: Implications for developing international financial reporting standards. *Financial Accountability & Management*, 34(2), pp.181-205.
- Creswell, J.W. and Creswell, J.D., 2017. *Research design: Qualitative, quantitative, and mixed methods approaches*. Sage Publications.
- Crittenden, W.F., 1983. AN INVESTIGATION OF STRATEGIC PLANNING IN VOLUNTARY, NONPROFIT ORGANIZATIONS.
- Crotty, M., 1998. *The foundations of social research: Meaning and perspective in the research process*. Sage.
- Cutt, J., 1998. Performance measurement in non-profit organisations: Integration and focus within comprehensiveness. *Asian Journal of Public Administration*, 20(1), pp.3-29.
- da Costa, M.M., 2016. What influences the location of nonprofit organizations? A spatial analysis in Brazil. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(3), pp.1064-1090.
- Dahan, N.M., Doh, J.P., Oetzel, J. and Yaziji, M., 2010. Corporate-NGO collaboration: Co-creating new business models for developing markets. *Long Range Planning*, 43(2-3), pp.326-342.
- Dai, C., 2013. Corruption and anti-corruption in China: Challenges and countermeasures. In *Dimensions of teaching business ethics in Asia* (pp. 61-76). Springer, Berlin, Heidelberg.
- Dale, A., Arber, S. and Procter, M., 1988. *Doing secondary analysis*. Unwin Hyman.
- Darnall, N., Ji, H. and Vázquez-Brust, D.A., 2018. Third-party certification, sponsorship, and consumers'

- ecolabel use. *Journal of Business Ethics*, 150(4), pp.953-969.
- Dart, R., 2004. Being “business-like” in a nonprofit organization: A grounded and inductive typology. *Nonprofit and Voluntary Sector Quarterly*, 33(2), pp.290-310.
- Das, T.K. and Teng, B.S., 2000. A resource-based theory of strategic alliances. *Journal of Management*, 26(1), pp.31-61.
- Datta, D. and Ganguli, S.K., 2014. Political connection and firm value: an Indian perspective. *South Asian Journal of Global Business Research*.
- Datta, D.K., Guthrie, J.P. and Wright, P.M., 2005. Human resource management and labor productivity: does industry matter?. *Academy of Management Journal*, 48(1), pp.135-145.
- Davidsson, P. and Honig, B., 2003. The role of social and human capital among nascent entrepreneurs. *Journal of Business Venturing*, 18(3), pp.301-331.
- de Andrés-Alonso, P., Azofra-Palenzuela, V. and Romero-Merino, M.E., 2009. Determinants of nonprofit board size and composition: The case of Spanish foundations. *Nonprofit and Voluntary Sector Quarterly*, 38(5), pp.784-809.
- de Lange, D.E., Armanios, D., Delgado-Ceballos, J. and Sandhu, S., 2016. From foe to friend: Complex mutual adaptation of multinational corporations and nongovernmental organizations. *Business & Society*, 55(8), pp.1197-1228.
- De Los Mozos, I.S.L., Duarte, A.R. and Ruiz, Ó.R., 2016. Resource dependence in non-profit organizations: Is it harder to fundraise if you diversify your revenue structure?. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(6), pp.2641-2665.
- del Mar Garcia de los Salmones, M., Dominguez, R. and Herrero, A., 2013. Communication using celebrities in the non-profit sector: Determinants of its effectiveness. *International Journal of Advertising*, 32(1), pp.101-119.
- Demirkan, I., 2018. The impact of firm resources on innovation. *European Journal of Innovation Management*.
- Deng, G., 2010. The hidden rules governing China's unregistered NGOs: Management and consequences. *China Review*, pp.183-206.
- Dewar, A. and Horn, T.S., 1992. A critical analysis of knowledge construction in sport psychology. *Advances in sport psychology*, pp.13-22.
- Di Domenico, M., Tracey, P. and Haugh, H., 2009. The dialectic of social exchange: Theorizing corporate—social enterprise collaboration. *Organization studies*, 30(8), pp.887-907.
- Dias, F.O., Reyes Jr, E. and Saab, F., 2019. Seeded word-of-mouth marketing strategy: mapping and analysis of a network of political supporters. *Revista Brasileira de Marketing*, 18(4), pp.177-195.

- Dichter, T.W., 1999. Globalization and its effects on NGOs: Efflorescence or a blurring of roles and relevance?. *Nonprofit and Voluntary Sector Quarterly*, 28(1_suppl), pp.38-58.
- Dickson, B., 2016. *The dictator's dilemma: The Chinese Communist Party's strategy for survival*. Oxford University Press.
- Ding, J., Huang, J., Li, Y. and Meng, M., 2019. Is there an effective reputation mechanism in peer-to-peer lending? Evidence from China. *Finance Research Letters*, 30, pp.208-215.
- Ding, R., Li, J. and Wu, Z., 2018. Government affiliation, real earnings management, and firm performance: The case of privately held firms. *Journal of Business Research*, 83, pp.138-150.
- Dobrai, K. and Farkas, F., 2016. Nonprofit organizations from the perspective of organizational development and their influence on professionalization. *Naše gospodarstvo/Our economy*, 62(2), pp.25-32.
- Doh, J.P. and Teegen, H., 2002. Nongovernmental organizations as institutional actors in international business: Theory and implications. *International Business Review*, 11(6), pp.665-684.
- Doh, S. and Kim, B., 2014. Government support for SME innovations in the regional industries: The case of government financial support program in South Korea. *Research Policy*, 43(9), pp.1557-1569.
- Doherty, A. and Misener, K., 2008. Community sports organisations. *Sport and Social Capital*.
- Dolhinow, R., 2005. Caught in the middle: The state, NGOs, and the limits to grassroots organizing along the US–Mexico border. *Antipode*, 37(3), pp.558-580.
- Domadenik, P., Prašnikar, J. and Svejnar, J., 2016. Political connectedness, corporate governance, and firm performance. *Journal of Business Ethics*, 139(2), pp.411-428.
- Domberger, S. and Jensen, P., 1997. Contracting out by the public sector: theory, evidence, prospects. *Oxford Review of Economic Policy*, 13(4), pp.67-78.
- Doolan, D.M. and Froelicher, E.S., 2009. Using an existing data set to answer new research questions: A methodological review. *Research and Theory for Nursing Practice*, 23(3), pp.203-215.
- Douglas, C. and Ammeter, A.P., 2004. An examination of leader political skill and its effect on ratings of leader effectiveness. *The Leadership Quarterly*, 15(4), pp.537-550.
- Dowling, G.R., 2004. Corporate reputations: should you compete on yours?. *California Management Review*, 46(3), pp.19-36.
- Dyer, J.H. and Hatch, N.W., 2006. Relation - specific capabilities and barriers to knowledge transfers: creating advantage through network relationships. *Strategic Management Journal*, 27(8), pp.701-719.

- Dyer, J.H. and Singh, H., 1998. The relational view: Cooperative strategy and sources of interorganizational competitive advantage. *Academy of Management Review*, 23(4), pp.660-679.
- Dyer, W.G., 1989. Integrating professional management into a family-owned business. *Family Business Review*, 2(3), pp.221-235.
- East, R., Hammond, K. and Gendall, P., 2006. Fact and fallacy in retention marketing. *Journal of Marketing Management*, 22(1-2), pp.5-23.
- Ebert, R.J. and Adam, E.E., 1992. *Production and operations management: concepts, models, and behavior*. Prentice Hall.
- Ebinger, F., Grohs, S. and Reiter, R., 2011. The performance of decentralisation strategies compared: An assessment of decentralisation strategies and their impact on local government performance in Germany, France and England. *Local Government Studies*, 37(5), pp.553-575.
- Ebrahim, A., 2005. Accountability myopia: Losing sight of organizational learning. *Nonprofit and Voluntary Sector Quarterly*, 34(1), pp.56-87.
- Economist. 2014. The new age of crony capitalism. Retrieved from <https://goo.gl/sPsVSE>.
- Egger, M., Davey-Smith, G. and Altman, D. eds., 2008. *Systematic reviews in health care: meta-analysis in context*. John Wiley & Sons.
- Eikenberry, A.M. and Kluver, J.D., 2004. The marketization of the nonprofit sector: civil society at risk?. *Public Administration Review*, 64(2), pp.132-140.
- Eisinger, P., 2002. Organizational capacity and organizational effectiveness among street-level food assistance programs. *Nonprofit and Voluntary Sector Quarterly*, 31(1), pp.115-130.
- Eisner, D., Grimm Jr, R.T., Maynard, S. and Washburn, S., 2009. The new volunteer workforce. *Stanford Social Innovation Review*, 7(1), pp.32-37.
- Elkington, J., 1998. Partnerships from cannibals with forks: The triple bottom line of 21st - century business. *Environmental quality management*, 8(1), pp.37-51.
- Elmagrhi, M.H., Ntim, C.G., Malagila, J., Fosu, S. and Tunyi, A.A., 2018. Trustee board diversity, governance mechanisms, capital structure and performance in UK charities. *Corporate Governance: The International Journal of Business in Society*.
- Elshaug, C. and Metzger, J., 2001. Personality attributes of volunteers and paid workers engaged in similar occupational tasks. *The Journal of Social Psychology*, 141(6), pp.752-763.
- EMT Group, Inc. and United States of America, 1988. Fundraising: A Team Effort.
- Epstein, M.J. and McFarlan, F.W., 2011. Measuring the efficiency and effectiveness of a nonprofit's performance. *Strategic Finance*, 93(4), p.27.
- Esco, S., Zeromskis, M. and Hsuan, J., 2012. Value chain and innovation at the base of the

- pyramid. *South Asian Journal of Global Business Research*, 2(2), pp.230-250.
- Etzioni, A., 1964. Modern Organizations Prentice Hall. *Englewood Cliffs, NJ*.
- Evetts, J., 2003. The sociological analysis of professionalism: Occupational change in the modern world. *International Sociology*, 18(2), pp.395-415.
- Faccio, M., 2006. Politically connected firms. *American Economic Review*, 96(1), pp.369-386.
- Faccio, M., 2010. Differences between politically connected and nonconnected firms: A cross - country analysis. *Financial Management*, 39(3), pp.905-928.
- Faccio, M., Masulis, R.W. and McConnell, J.J., 2006. Political connections and corporate bailouts. *The Journal of Finance*, 61(6), pp.2597-2635.
- Falck, O. and Heblich, S., 2007. Corporate social responsibility: Doing well by doing good. *Business Horizons*, 50(3), pp.247-254.
- Falkenbach, H. and Toivonen, S., 2010. Effects of international investments on the finnish commercial real estate market. *Journal of Real Estate Literature*, 18(2), pp.313-328.
- Fan, J.P., Wong, T.J. and Zhang, T., 2007. Politically connected CEOs, corporate governance, and Post-IPO performance of China's newly partially privatized firms. *Journal of Financial Economics*, 84(2), pp.330-357.
- Farid, M. and Song, C., 2020. Public Trust as a Driver of State-Grassroots NGO Collaboration in China. *Journal of Chinese Political Science*, 25(4), pp.591-613.
- Feng, C., 2017. The NGO law in China and its impact on overseas funded NGOs. *Cosmopolitan Civil Societies: An Interdisciplinary Journal*, 9(3), pp.95-105.
- Ferris, G.R., Treadway, D.C., Kolodinsky, R.W., Hochwarter, W.A., Kacmar, C.J., Douglas, C. and Frink, D.D., 2005. Development and validation of the political skill inventory. *Journal of management*, 31(1), pp.126-152.
- Ferris, G.R., Treadway, D.C., Perrewé, P.L., Brouer, R.L., Douglas, C. and Lux, S., 2007. Political skill in organizations. *Journal of Management*, 33(3), pp.290-320.
- Fichman, R.G. and Kemerer, C.F., 1993. Adoption of software engineering process innovations: The case of object orientation. *Sloan management review*, 34, pp.7-7.
- File, K.M., Prince, R.A. and Cermak, D.S., 1994. Creating trust with major donors: The service encounter model. *Nonprofit Management and Leadership*, 4(3), pp.269-283.
- Finger, M. and Princen, T., 2013. *Environmental NGOs in world politics: linking the local and the global*. Routledge.
- Fink, A. and Kosecoff, J., 1985. How to conduct surveys Newbury Park.

- Finkelstein, S. and Mooney, A.C., 2003. Not the usual suspects: How to use board process to make boards better. *Academy of Management Perspectives*, 17(2), pp.101-113.
- Fisman, R., 2001. Estimating the value of political connections. *American Economic Review*, 91(4), pp.1095-1102.
- Fleming, C. ed., 2001. *Building capacity in nonprofit organizations*. Washington, DC: Urban Institute.
- Florini, A., 2013. *The coming democracy: New rules for running a new world*. Island Press.
- Fontana, E., 2018. Corporate social responsibility as stakeholder engagement: Firm–NGO collaboration in Sweden. *Corporate Social Responsibility and Environmental Management*, 25(4), pp.327-338.
- Forbes, D.P. and Milliken, F.J., 1999. Cognition and corporate governance: Understanding boards of directors as strategic decision-making groups. *Academy of Management Review*, 24(3), pp.489-505.
- Fordham, A.E. and Robinson, G.M., 2018. Mechanisms of change: Stakeholder engagement in the Australian resource sector through CSR. *Corporate Social Responsibility and Environmental Management*, 25(4), pp.674-689.
- Forrer, J. and Mo, K., 2013. From certification to supply chain strategy: An analytical framework for enhancing tropical forest governance. *Organization & Environment*, 26(3), pp.260-280.
- Forza, C. and Salvador, F., 2000. Assessing some distinctive dimensions of performance feedback information in high performing plants. *International Journal of Operations & Production Management*.
- Fowler, A., 1997. *Striking a Balance: A Guide to Enhancing the Effectiveness of Non-Governmental Organizations*. London: Earthscan.
- Fox, J.A., Fox, J.A. and Brown, L.D. eds., 1998. *The struggle for accountability: The World Bank, NGOs, and grassroots movements*. MIT press.
- Francis, B.B., Hasan, I. and Sun, X., 2009. Political connections and the process of going public: Evidence from China. *Journal of International Money and Finance*, 28(4), pp.696-719.
- Frantz, T.R., 1987. The role of NGOs in the strengthening of civil society. *World Development*, 15, pp.121-127.
- Freeman, R.E., 2010. *Strategic management: A stakeholder approach*. Cambridge University Press.
- Freund, R.J., Littell, R.C. and Creighton, L., 2003. *Regression using JMP*. John Wiley & Sons, Inc..
- Frisby, W., 1986. The organizational structure and effectiveness of voluntary organizations: The case of Canadian national sport governing bodies. *Journal of Park and Recreation Administration*, 4(3), pp.61-74.
- Froelich, K.A., 1999. Diversification of revenue strategies: Evolving resource dependence in nonprofit

- organizations. *Nonprofit and Voluntary Sector Quarterly*, 28(3), pp.246-268.
- Frumkin, P. and Kim, M.T., 2001. Strategic positioning and the financing of nonprofit organizations: Is efficiency rewarded in the contributions marketplace?. *Public Administration Review*, 61(3), pp.266-275.
- Frumkin, P. and Kim, M.T., 2002. *The effect of government funding on nonprofit administrative efficiency: An empirical test*. Institute for Government Innovation, John F. Kennedy School of Government, Harvard University.
- Fruttero, A. and Gauri, V., 2005. The strategic choices of NGOs: Location decisions in rural Bangladesh. *Journal of Development Studies*, 41(5), pp.759-787.
- Frynas, J.G., Mellahi, K. and Pigman, G.A., 2006. First mover advantages in international business and firm - specific political resources. *Strategic Management Journal*, 27(4), pp.321-345.
- Fu, X., 2012. How does openness affect the importance of incentives for innovation?. *Research Policy*, 41(3), pp.512-523.
- Fukuyama, F., 2001. Social capital, civil society and development. *Third World Quarterly*, 22(1), pp.7-20.
- Gahlawat, N. and Kundu, S.C., 2019. Progressive human resource management and firm performance. *International Journal of Organizational Analysis*.
- Galaskiewicz, J. and Wasserman, S., 1989. Mimetic processes within an interorganizational field: An empirical test. *Administrative Science Quarterly*, pp.454-479.
- Gálvez Rodríguez, M.D.M., Caba Pérez, C. and López Godoy, M., 2016. NGOs efficiency and transparency Policy: the Colombian Case. *Innovar*, 26(60), pp.67-82.
- Gamble, E.N. and Beer, H.A., 2017. Spiritually informed not-for-profit performance measurement. *Journal of Business Ethics*, 141(3), pp.451-468.
- Gamson, W.A., 1975. *The strategy of social protest* (No. HN64. G35 1975.).
- Ganesh, S. and , K., 2012. Volunteering and professionalization: Trends in tension?. *Management Communication Quarterly*, 26(1), pp.152-158.
- Gao, R., Sun, P., Grosman, A. and Okhmatovskiy, I., 2021. Corproate political ties and state capitalism.
- Gao, X. and Teets, J., 2021. Civil society organizations in China: Navigating the local government for more inclusive environmental governance. *China Information*, 35(1), pp.46-66.
- Garcia - Rodriguez, I., Romero - Merino, M.E. and Santamaria - Mariscal, M., 2021. The role of boards in the financial vulnerability of nonprofit organizations. *Financial Accountability & Management*, 37(3), pp.237-261.

- García-Sánchez, I.M., 2010. The effectiveness of corporate governance: Board structure and business technical efficiency in Spain. *Central European Journal of Operations Research*, 18(3), pp.311-339.
- Gaudreau, M. and Cao, H., 2015. Political constraints on adaptive governance: environmental NGO networks in Nanjing, China. *The Journal of Environment & Development*, 24(4), pp.418-444.
- Gazley, B., 2010. Linking collaborative capacity to performance measurement in government—nonprofit partnerships. *Nonprofit and Voluntary Sector Quarterly*, 39(4), pp.653-673.
- Gent, S.E., Crescenzi, M.J., Menninga, E.J. and Reid, L., 2015. The reputation trap of NGO accountability. *International Theory*, 7(3), pp.426-463.
- Gerlach, L.P. and Hine, V.H., 1970. People, power, change: Movements of social transformation.
- GHK, 2010. Volunteering in the European Union. In *Final Report. Study on Behalf of the European Commission (Directorate-General for Education and Culture)*.
- Gilbert, D.U. and Rasche, A., 2007. Discourse ethics and social accountability: The ethics of SA 8000. *Business Ethics Quarterly*, 17(2), pp.187-216.
- Gill, M., Flynn, R.J. and Reissing, E., 2005. The governance self - assessment checklist: An instrument for assessing board effectiveness. *Nonprofit Management and Leadership*, 15(3), pp.271-294.
- Gleiss, M.S. and Sæther, E., 2017. Approaches to civil society in authoritarian states: The case of China. *Sociology Compass*, 11(12), p.e12542.
- Golden, L.L., Brockett, P.L., Betak, J.F., Smith, K.H. and Cooper, W.W., 2012. Efficiency metrics for nonprofit marketing/fundraising and service provision—a DEA analysis. *Journal of Management and Marketing Research*, 10, p.1.
- Goldman, S. and Kahnweiler, W.M., 2000. A collaborator profile for executives of nonprofit organizations. *Nonprofit Management and Leadership*, 10(4), pp.435-450.
- Goncharenko, G., 2019, January. The accountability of advocacy NGOs: Insights from the online community of practice. In *Accounting Forum* (Vol. 43, No. 1, pp. 135-160). Routledge.
- Goncharenko, G., 2021. In the spotlight: Rethinking NGO accountability in the# MeToo era. *Critical Perspectives on Accounting*, p.102308.
- Gond, J.P., Igalens, J., Swaen, V. and El Akremi, A., 2011a. The human resources contribution to responsible leadership: An exploration of the CSR—HR interface. In *Responsible Leadership* (pp. 115-132). Springer, Dordrecht.
- Gond, J.P., Kang, N. and Moon, J., 2011b. The government of self-regulation: On the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), pp.640-671.
- Googins, B.K. and Rochlin, S.A., 2000. Creating the partnership society: Understanding the rhetoric and

- reality of cross - sectoral partnerships. *Business and society review*, 105(1), pp.127-144.
- Gowda, G.S., Komal, S., Sanjay, T.N., Mishra, S., Kumar, C.N. and Math, S.B., 2019. Sociodemographic, legal, and clinical profiles of female forensic inpatients in Karnataka: a retrospective study. *Indian Jjournal of Ppsychological Mmedicine*, 41(2), pp.138-143.
- Graf, N.F. and Rothlauf, F., 2012. Firm-NGO collaborations. *Zeitschrift für Betriebswirtschaft*, 82(6), pp.103-125.
- Granovetter, M.S., 1973. The strength of weak ties. *American Jjournal of Ssociology*, 78(6), pp.1360-1380.
- Grant, R.M., 1996. Toward a knowledge - based theory of the firm. *Strategic Mmanagement Jjournal*, 17(S2), pp.109-122.
- Gray, B. and Stites, J.P., 2013. Sustainability through partnerships: Capitalizing on collaboration London. *ON, Canada: Network for Bbusiness Ssustainability*.
- Gray, E.R. and Balmer, J.M., 1998. Managing corporate image and corporate reputation. *Long range planning*, 31(5), pp.695-702.
- Greatbanks, R., Elkin, G. and Manville, G., 2010. The use and efficacy of anecdotal performance reporting in the third sector. *International Journal of Productivity and Performance Management*.
- Green, D., 2018. Localization in Aid–Why Isn’t It Happening? What to Do about It?. *What to do about it*.
- Green, J.C. and Griesinger, D.W., 1996. Board performance and organizational effectiveness in nonprofit social services organizations. *Nonprofit Mmanagement and Lleadership*, 6(4), pp.381-402.
- Green, S.B., 1991. How many subjects does it take to do a regression analysis. *Multivariate Bbehavioral Rresearch*, 26(3), pp.499-510.
- Greenfield, J.M., 1996. *Fund-raising cost effectiveness: A self-assessment workbook*. Wiley.
- Greenlee, J.S. and Brown, K.L., 1999. The impact of accounting information on contributions to charitable organizations. *Research in accounting regulation*, 13, pp.111-126.
- Greenlee, J.S. and Bukovinsky, D., 1998. Financial ratios for use in the analytical review of charitable organizations. *Ohio CPA Journal*, 57, pp.32-38.
- Greiling, D. and Stötzer, S., 2015. Performance Accountability as a Driver for Changes in Nonprofit–Government Relationships: An Empirical Insight from Austria. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 26(5), pp.1690-1717.
- Greiling, D., 2006. Performance measurement: a remedy for increasing the efficiency of public services?. *International Journal of Productivity and Performance Management*.

- Grønbjerg, K.A. and Paarlberg, L., 2001. Community variations in the size and scope of the nonprofit sector: Theory and preliminary findings. *Nonprofit and Voluntary Sector Quarterly*, 30(4), pp.684-706.
- Grønbjerg, K.A., 1991. How nonprofit human service organizations manage their funding sources: Key findings and policy implications. *Nonprofit management and leadership*, 2(2), pp.159-175.
- Grønbjerg, K.A., 2001. The US nonprofit human service sector: A creeping revolution. *Nonprofit and Voluntary Sector Quarterly*, 30(2), pp.276-297.
- Grosman, A. and Leiponen, A., 2018. Organizational transparency and power in firm ownership networks. *Journal of Comparative Economics*, 46(4), pp.1158-1177.
- Grosman, A., Wright, M. and Okhmatovskiy, I., 2016. State control and corporate governance in transition economies: 25 years on from 1989. *Corporate Governance*, 24(3), pp.200-221.
- Grosser, K., 2016. Corporate social responsibility and multi-stakeholder governance: Pluralism, feminist perspectives and women's NGOs. *Journal of Business Ethics*, 137(1), pp.65-81.
- Grosser, T.J., 2013. *Social networks, individual orientations, and employee innovation outcomes: A multi-theoretical perspective*. University of Kentucky. Grosser, T.J., 2013. Social networks, individual orientations, and employee innovation outcomes: A multi-theoretical perspective.
- Grow, S.B.H.B., 2010. What Marketers Don't Know. *Как растут бренды: о чем не знают маркетологи*.
- Gu, F.F., Hung, K. and Tse, D.K., 2008. When does guanxi matter? Issues of capitalization and its dark sides. *Journal of Marketing*, 72(4), pp.12-28.
- Guay, T., Doh, J.P. and Sinclair, G., 2004. Non-governmental organizations, shareholder activism, and socially responsible investments: Ethical, strategic, and governance implications. *Journal of Business Ethics*, 52(1), pp.125-139.
- Guerrero, I., 2003. How do firms measure their intellectual capital? Defining an empirical model based on firm practices. *International Journal of Management and Decision Making*, 4(2-3), pp.178-193.
- Guo, C. and Acar, M., 2005. Understanding collaboration among nonprofit organizations: Combining resource dependency, institutional, and network perspectives. *Nonprofit and Voluntary Sector Quarterly*, 34(3), pp.340-361.
- Guo, C., 2007. When government becomes the principal philanthropist: The effects of public funding on patterns of nonprofit governance. *Public Administration Review*, 67(3), pp.458-473.
- Guo, H., Li, W. and Zhong, Y., 2019. Political involvement and firm performance—Chinese setting and cross-country evidence. *Journal of International Financial Markets, Institutions and Money*, 59, pp.218-231.

- Hadani, M. and Schuler, D.A., 2013. In search of El Dorado: The elusive financial returns on corporate political investments. *Strategic Management Journal*, 34(2), pp.165-181.
- Hager, M., Rooney, P. and Pollak, T., 2002. How fundraising is carried out in US nonprofit organisations. *International Journal of Nonprofit and Voluntary Sector Marketing*, 7(4), pp.311-324.
- Hahn, T. and Pinkse, J., 2014. Private environmental governance through cross-sector partnerships: Tensions between competition and effectiveness. *Organization & Environment*, 27(2), pp.140-160.
- Hall, P.D., 1990. Conflicting managerial cultures in nonprofit organizations. *Nonprofit Management and Leadership*, 1(2), pp.153-165.
- Hallock, K.F., 2002. Managerial pay and governance in American nonprofits. *Industrial Relations: A Journal of Economy and Society*, 41(3), pp.377-406.
- Hamilton, C. and Maddison, S., 2007. Silencing dissent: How the Australian government is controlling public opinion and stifling debate. *POLICY*, 23(2), p.61.
- Han, Junkui. 2011. *Foreign NGOs in Mainland China: Working Together towards China's Opening*. Social Sciences Academic Press (China), pp.59-65. (In Chinese)
- Han, Junkui. 2017. To Transcend State or To Be Tamed by State: An anthropological research on history of International Non-Governmental Organizations. *Journal of Beijing Normal University*, (3), pp.110-117. (in Chinese)
- Handy, F. and Mook, L., 2011. Volunteering and volunteers: Benefit-cost analyses. *Research on Social Work Practice*, 21(4), pp.412-420.
- Hansen, M.T., 1999. The search-transfer problem: The role of weak ties in sharing knowledge across organization subunits. *Administrative Science Quarterly*, 44(1), pp.82-111.
- Hardy, C., Phillips, N. and Lawrence, T.B., 2003. Resources, knowledge and influence: The organizational effects of interorganizational collaboration. *Journal of Management Studies*, 40(2), pp.321-347.
- Harrison, J.P. and Sexton, C., 2006. The improving efficiency frontier of religious not-for-profit hospitals. *Hospital Topics*, 84(1), pp.2-10.
- Harsanyi, F.M. and Schmidt, S., 2012. Creating a public affairs function in countries without a public affairs culture. *Journal of Public Affairs*, 12(1), pp.86-97.
- Harvey, J., Lévesque, M. and Donnelly, P., 2007. Sport volunteerism and social capital. *Sociology of Sport Journal*, 24(2), pp.206-223.
- Harvie, C., Narjoko, D. and Oum, S., 2010. Firm characteristic determinants of SME participation in production networks. *ERIA Discussion Paper Series*, 11, pp.1-52.

- Harwood, R., an Australian attendant at the 4th NGO Forum in Kunming, November 7th-11th 2005. *Personal emails*.
- Hasenfeld, Y. and Paton, A., 1983. *Human service organizations* (p. 50). Englewood Cliffs, NJ: Prentice-Hall.
- Hasenfeld, Y., 2015. What exactly is human services management?.
- Hasmath, R., Hildebrandt, T. and Hsu, J.Y., 2019. Conceptualizing government-organized non-governmental organizations. *Journal of Civil Society*, 15(3), pp.267-284.
- Hayden, R., 2002. Dictatorships of virtue?. *Harvard International Review*, 24(2), p.56.
- He, J. and Huang, Z., 2011. Board informal hierarchy and firm financial performance: Exploring a tacit structure guiding boardroom interactions. *Academy of Management Journal*, 54(6), pp.1119-1139.
- He, Y., Xu, L. and McIver, R.P., 2019. How does political connection affect firm financial distress and resolution in China?. *Applied Economics*, 51(26), pp.2770-2792.
- Heale, R. and Twycross, A., 2015. Validity and reliability in quantitative studies. *Evidence-based Nursing*, 18(3), pp.66-67.
- Heaton, J., 2008. Secondary analysis of qualitative data: An overview. *Historical Social Research/Historische Sozialforschung*, pp.33-45.
- Heino, H. and Pagán, J.A., 2001. Assessing the need for microenterprises in Mexico to borrow start-up capital. *Journal of Microfinance/ESR Review*, 3(1), p.9.
- Hellman, J.S., Jones, G. and Kaufmann, D., 2003. Seize the state, seize the day: state capture and influence in transition economies. *Journal of Comparative Economics*, 31(4), pp.751-773.
- Helm, S., 2006. Exploring the impact of corporate reputation on consumer satisfaction and loyalty. *Journal of Customer Behaviour*, 5(1), pp.59-80.
- Herlin, H., 2015. Better safe than sorry: Nonprofit organizational legitimacy and cross-sector partnerships. *Business & Society*, 54(6), pp.822-858.
- Herman, R.D. and Renz, D.O., 1997. Multiple constituencies and the social construction of nonprofit organization effectiveness. *Nonprofit and voluntary sector quarterly*, 26(2), pp.185-206.
- Herman, R.D. and Renz, D.O., 1999. Theses on nonprofit organizational effectiveness. *Nonprofit and Voluntary Sector Quarterly*, 28(2), pp.107-126.
- Herman, R.D. and Tulipana, F.P., 1985. Board-staff relations and perceived effectiveness in nonprofit organizations. *Journal of Voluntary Action Research*, 14(4), pp.48-59.
- Heylen, F., Willems, E. and Beyers, J., 2020. Do Professionals Take Over? Professionalisation and Membership Influence in Civil Society Organisations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, pp.1-13.

- Hillman, A.J. and Dalziel, T., 2003. Boards of directors and firm performance: Integrating agency and resource dependence perspectives. *Academy of Management review*, 28(3), pp.383-396.
- Hillman, A.J., 2005. Politicians on the board of directors: Do connections affect the bottom line?. *Journal of Mmanagement*, 31(3), pp.464-481.
- Hillman, A.J., Withers, M.C. and Collins, B.J., 2009. Resource dependence theory: A review. *Journal of Mmanagement*, 35(6), pp.1404-1427.
- Hillman, A.J., Zardkoohi, A. and Bierman, L., 1999. Corporate political strategies and firm performance: indications of firm - specific benefits from personal service in the US government. *Strategic Management Journal*, 20(1), pp.67-81.
- Hirschheim, R., Klein, H.K. and Lyytinen, K., 1995. *Information systems development and data modeling: conceptual and philosophical foundations*. Cambridge University Press.
- Ho, P., 2007. Embedded Activism and Political Change in a Semiauthoritarian Context. *China Information*, 21(2), pp.187-209.
- Hodge, R. and Kress, G.R., 1993. *Language as ideology* (Vol. 2). London: Routledge.
- Hoegl, M., Gibbert, M. and Mazursky, D., 2008. Financial constraints in innovation projects: When is less more?. *Research Policy*, 37(8), pp.1382-1391.
- Hoffman, A.J., 1999. Institutional evolution and change: Environmentalism and the US chemical industry. *Academy of Mmanagement Jjournal*, 42(4), pp.351-371.
- Holden, M.T. and Lynch, P., 2004. Choosing the appropriate methodology: Understanding research philosophy. *The Mmarketing Rreview*, 4(4), pp.397-409.
- Hollman, M., 2018. *Interest group organisation in the European Union: how internal organisational structures shape interest group agency*. Routledge.
- Honjo, Y. and Harada, N., 2006. SME policy, financial structure and firm growth: evidence from Japan. *Small Business Economics*, 27(4-5), pp.289-300.
- Hooghiemstra, R. and Van Manen, J., 2004. The Independence Paradox:(im) possibilities facing non - executive directors in The Netherlands.
- Hopt, K.J. and Leyens, P.C., 2004. Board models in Europe-recent developments of internal corporate governance structures in Germany, the United Kingdom, France, and Italy. *ECFR*, 1, p.135.
- Horton, D., Alexaki, A., Bennett-Lartey, S., Brice, K. N., Campilan, D., Carden, F., ... & Kayes Muniruzzaman, I. (2003). Evaluating capacity development: experiences from research and development organizations around the world. The Netherlands: International Service for National Agricultural Research (ISNAR); Canada: International Development Research Centre (IDRC), the Netherlands: ACP-EU Technical Centre for Agricultural and Rural Cooperation

- (CTA). *Development Research Centre (IDRC), the Netherlands: ACP-EU Technical Centre for Agricultural and Rural Cooperation (CTA). Contents Foreword v Acknowledgements ix About the Book xiii Acronyms xvii, 1, 3.*
- Houghton, I., 2016. Five Disempowering Traits That International NGOs Must Drop. *Open Democracy*. Available online: <https://www.opendemocracy.net/transformation/ir-ng-houghton/five-disempoweringtraits-that-international-ngos-must-drop> (accessed on 28 December 2017).
- Howard, M.M., 2002. The weakness of postcommunist civil society. *Journal of democracy*, 13(1), pp.157-169.
- Howell, J., 2015. Shall we dance? Welfarist incorporation and the politics of state–labour NGO relations. *The China Quarterly*, 223, pp.702-723.
- Hsu, C., 2010. Beyond civil society: An organizational perspective on state–NGO relations in the People's Republic of China. *Journal of Civil Society*, 6(3), pp.259-277.
- Hsu, C.L. and Jiang, Y., 2015. An institutional approach to Chinese NGOs: State alliance versus state avoidance resource strategies. *The China Quarterly*, 221, pp.100-122.
- Hsu, C.L., 2015. China Youth Development Foundation: GONGO (government-organized NGO) or GENGO (government-exploiting NGO)?. In *NGO governance and management in China* (pp. 165-181). Routledge.
- Hsu, J.Y. and Hasmath, R., 2014. The local corporatist state and NGO relations in China. *Journal of contemporary China*, 23(87), pp.516-534.
- Hsu, J.Y., Hsu, C.L. and Hasmath, R., 2017. NGO strategies in an authoritarian context, and their implications for citizenship: The case of the People's Republic of China. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 28(3), pp.1157-1179.
- Hu, M. and Guo, C., 2016, June. Fundraising policy reform and its impact on nonprofits in China: A view from the trenches. In *Nonprofit policy forum* (Vol. 7, No. 2, pp. 213-236). De Gruyter.
- Hu, M., 2020. Making the state's volunteers in contemporary China. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, pp.1-14.
- Huang, Z., Li, D. and Ferreira, M., 2003. The evolutionary model of entrepreneurial firms' dependence on networks: Going beyond the start-up stage. In *Academy of Management Annual Meeting, Seattle, Washington*.
- Hudson, S. and Inkson, K., 2006. Volunteer overseas development workers: The hero's adventure and personal transformation. *Career Development International*.
- Hung, C.H.D., Jiang, Y., Liu, F.H., Tu, H. and Wang, S., 2017. Bank political connections and performance in China. *Journal of Financial Stability*, 32, pp.57-69.

- Hurrell, S.A., Warhurst, C. and Nickson, D., 2011. Giving Miss Marple a makeover: Graduate recruitment, systems failure, and the Scottish voluntary sector. *Nonprofit and Voluntary Sector Quarterly*, 40(2), pp.336-355.
- Huse, M., 2007. *Boards, governance and value creation: The human side of corporate governance*. Cambridge University Press.
- Husted, B.W., 2003. Governance choices for corporate social responsibility: to contribute, collaborate or internalize?. *Long range planning*, 36(5), pp.481-498.
- Hustinx, L. and Lammertyn, F., 2003. Collective and reflexive styles of volunteering: A sociological modernization perspective. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 14(2), pp.167-187.
- Hustinx, L., Handy, F. and Cnaan, R.A., 2012. Student volunteering in China and Canada: Comparative perspectives. *Canadian Journal of Sociology*, 37(1), pp.55-84.
- Hutchinson, M., 2000. NGO engagement with the private sector on a global agenda to end poverty: a review of the issues.
- Hwang, H. and Powell, W.W., 2009. The rationalization of charity: The influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), pp.268-298.
- Hyatt, D.G. and Johnson, J.L., 2016. Expanding boundaries: Nongovernmental organizations as supply chain members. *Elem Sci Anth*, 4.
- Hyndman, N. and McConville, D., 2018. Making charity effectiveness transparent: Building a stakeholder - focussed framework of reporting. *Financial Accountability & Management*, 34(2), pp.133-147.
- Idemudia, U. and Ite, U.E., 2006. Corporate–community relations in Nigeria's oil industry: challenges and imperatives. *Corporate Social Responsibility and Eenvironmental Mmanagement*, 13(4), pp.194-206.
- Idemudia, U., 2018. Shell–NGO partnership and peace in Nigeria: critical insights and implications. *Organization & Environment*, 31(4), pp.384-405.
- Insead, L.C. and Chatain, O., 2008. Competitors' resource-oriented strategies: Acting on competitors' resources through interventions in factor markets and political markets. *Academy of Management Review*, 33(1), pp.97-121.
- Ireland, R.D., Hitt, M.A. and Sirmon, D.G., 2003. A model of strategic entrepreneurship: The construct and its dimensions. *Journal of Mmanagement*, 29(6), pp.963-989.
- Ireland, R.D., Hitt, M.A. and Vaidyanath, D., 2002. Alliance management as a source of competitive advantage. *Journal of Mmanagement*, 28(3), pp.413-446.

- Islam, M., Akber, M. and Islam, M., 2019. Willingness to pay for improved drinking water in southwest coastal Bangladesh. *Water Supply*, 19(1), pp.1-10.
- Islam, M.A. and van Staden, C.J., 2018. Social movement NGOs and the comprehensiveness of conflict mineral disclosures: evidence from global companies. *Accounting, Organizations and Society*, 65, pp.1-19.
- Jackowicz, K., Kozłowski, Ł. and Mielcarz, P., 2014. Political connections and operational performance of non-financial firms: New evidence from Poland. *Emerging Markets Review*, 20, pp.109-135.
- Jamali, D., Safieddine, A.M. and Rabbath, M., 2008. Corporate governance and corporate social responsibility synergies and interrelationships. *Corporate Governance: An International Review*, 16(5), pp.443-459.
- Jarillo, J.C., 1989. Entrepreneurship and growth: The strategic use of external resources. *Journal of Business Venturing*, 4(2), pp.133-147.
- Jawahar, I.M., 2010. The mediating role of appraisal feedback reactions on the relationship between rater feedback-related behaviors and ratee performance. *Group & Organization Management*, 35(4), pp.494-526.
- Jia, F., Zuluaga-Cardona, L., Bailey, A. and Rueda, X., 2018. Sustainable supply chain management in developing countries: An analysis of the literature. *Journal of Cleaner Production*, 189, pp.263-278.
- Jiang, F. and Kim, K.A., 2015. Corporate governance in China: A modern perspective.
- Jiang, K., Lepak, D.P., Han, K., Hong, Y., Kim, A. and Winkler, A.L., 2012. Clarifying the construct of human resource systems: Relating human resource management to employee performance. *Human Resource Management Review*, 22(2), pp.73-85.
- Jiang, X., Liu, H., Fey, C. and Jiang, F., 2018. Entrepreneurial orientation, network resource acquisition, and firm performance: A network approach. *Journal of Business Research*, 87, pp.46-57.
- Jick, T.D., 1979. Mixing qualitative and quantitative methods: Triangulation in action. *Administrative Science Quarterly*, 24(4), pp.602-611.
- Jie, C., 2006. The NGO Community in China. Expanding Linkages With Transnational Civil Society and Their Democratic Implications. *China Perspectives*, 2006(68), pp.29-40.
- Jin, H., Qian, Y. and Weingast, B.R., 2005. Regional decentralization and fiscal incentives: Federalism, Chinese style. *Journal of Public Economics*, 89(9-10), pp.1719-1742.
- Jing, Y. and Chen, B., 2012. Is competitive contracting really competitive? Exploring government–nonprofit collaboration in China. *International Public Management Journal*, 15(4), pp.405-428.
- Jing, Y., 2015. Between control and empowerment: governmental strategies towards the development of the non-profit sector in China. *Asian Studies Review*, 39(4), pp.589-608.

- Jing, Y., 2015. Between control and empowerment: governmental strategies towards the development of the non-profit sector in China. *Asian Studies Review*, 39(4), pp.589-608.
- Jingjing, Z., Guoda, G. and Jiangping, H., 2008. An Analysis of the Effects of Firm-government Network on Management Innovation.
- Jobome, G.O., 2006. Public funding, governance and passthrough efficiency in large UK charities. *Corporate Governance: An International Review*, 14(1), pp.43-59.
- Johnson, B. and Christensen, L., 2000. *Educational research: Quantitative and qualitative approaches*. Allyn & Bacon.
- Johnson, J.L., Dooley, K.J., Hyatt, D.G. and Hutson, A.M., 2018. EMERGING Emerging DISCOURSE Disclosure incuINCubatBATorOR: Cross - sSector rRelations in gGlobal sSupply cChains: A sSocial cCapital pPerspective. *Journal of Supply Chain Management*, 54(2), pp.21-33.
- Johnson, J.M. and Ni, N., 2015. The impact of political connections on donations to Chinese NGOs. *International Public Management Journal*, 18(4), pp.514-535.
- Johnson, R.A., Hoskisson, R.E. and Hitt, M.A., 1993. Board of director involvement in restructuring: The effects of board versus managerial controls and characteristics. *Strategic Mmanagement Jjournal*, 14(S1), pp.33-50.
- Johnson, S. and Mitton, T., 2003. Cronyism and capital controls: evidence from Malaysia. *Journal of financial economics*, 67(2), pp.351-382.
- Johnston, M.P., 2017. Secondary data analysis: A method of which the time has come. *Qualitative and Qquantitative Mmethods in Llibraries*, 3(3), pp.619-626.
- Joppe, M., 2000. The Research Process: Tests and Questionnaires. *Quantitative Applications in the Social Sciences*, pp.211-236.
- Judd, E.R., 1997. The Flow of Gifts: Reciprocity and Social Networks in a Chinese Village. *The Canadian Review of Sociology and Anthropology*, 34(4), pp.483-485.
- Judge, W.Q. and Zeithaml, C.P., 1992. An empirical comparison between the board's strategic role in nonprofit hospitals and in for-profit industrial firms. *Health Services Research*, 27(1), p.47.
- Kalyanaram, G. and Wittink, D.R., 1994. Heterogeneity in entry effects between nondurable consumer product categories. *International Journal of Research in Marketing*, 11(3), pp.219-231.
- Kamat, S., 2003. NGOs and the new democracy. *Harvard International Review*, 25(1), p.65.
- Kanghwa, C., 2010. From operational efficiency to financial efficiency. *Asian Journal on Quality*.
- Kanter, R.M. and Summers, D.V., 1994. Doing well while doing good: Dilemmas of performance measurement in nonprofit organizations and the need for a multiple-constituency approach. *Public sector management: Theory, Ccritique and Ppractice*, pp.220-236.

- Kapelus, P., 2002. Mining, corporate social responsibility and the "community": The case of Rio Tinto, Richards Bay Minerals and the Mbonambi. *Journal of Business Ethics*, 39(3), pp.275-296.
- Kaplan, D. and Elliott, P.R., 1997. A didactic example of multilevel structural equation modeling applicable to the study of organizations. *Structural Equation Modeling: A Multidisciplinary Journal*, 4(1), pp.1-24.
- Kaplan, R.S. and Norton, D.P., 2005. The balanced scorecard: measures that drive performance. *Harvard business review*, 83(7), p.172.
- Kaplan, R.S., Kaplan, R.E., Norton, D.P., Davenport, T.H. and Norton, D.P., 2004. *Strategy maps: Converting intangible assets into tangible outcomes*. Harvard Business Press.
- Kapucu, N., Healy, B.F. and Arslan, T., 2011. Survival of the fittest: Capacity building for small nonprofit organizations. *Evaluation and Program Planning*, 34(3), pp.236-245.
- Karwan, K.R. and Markland, R.E., 2006. Integrating service design principles and information technology to improve delivery and productivity in public sector operations: The case of the South Carolina DMV. *Journal of Operations Management*, 24(4), pp.347-362.
- Kassem, H.S., Aljuaid, M., Alotaibi, B.A. and Ghozy, R., 2020. Mapping and Analysis of Sustainability-Oriented Partnerships in Non-Profit Organizations: The Case of Saudi Arabia. *Sustainability*, 12(17), p.7178.
- Kaunistmaa, P., 2000. Yhdistyselämä ja sosiaalinen pääoma. *Teoksessa Ilmonen (toim.) Sosiaalinen pääoma ja luottamus. Jyväskylän yliopisto*, pp.119-143.
- Kay, E. and Meyer, H.H., 1965. Effects of threat in a performance appraisal interview. *Journal of Applied Psychology*, 49(5), p.311.
- Keck, M.E. and Sikkink, K., 2014. *Activists beyond borders: Advocacy networks in international politics*. Cornell University Press.
- Keim, G., 2003. Nongovernmental organizations and business-government relations: The importance of institutions. In *Globalization and NGOs: Transforming business, government, and society* (pp. 19-34). Greenwood Publishing Group.
- Kellner, A., Townsend, K. and Wilkinson, A., 2017. 'The mission or the margin?' A high-performance work system in a non-profit organisation. *The International Journal of Human Resource Management*, 28(14), pp.1938-1959.
- Kemp, D., 2010. Community relations in the global mining industry: exploring the internal dimensions of externally orientated work. *Corporate Social Responsibility and Environmental Management*, 17(1), pp.1-14.
- Kerlinger, F.N., 1966. Foundations of behavioral research.

- Kerwer, D., 2005. Rules that many use: standards and global regulation. *Governance*, 18(4), pp.611-632.
- Khagram, S., Riker, J.V. and Sikkink, K., 2002. *Restructuring world politics: transnational social movements, networks, and norms* (Vol. 14). U of Minnesota Press.
- Khan, M.F.A., Uddin, M.S. and Giessen, L., 2021. Microcredit expansion and informal donor interests: Experiences from local NGOs in the Sundarbans Mangrove Forest, Bangladesh. *World Development Perspectives*, 21, p.100295.
- Khanna, T. and Palepu, K.G., 2010. *Winning in emerging markets: A road map for strategy and execution*. Harvard Business Press.
- Khawaja, M., 1994. Resource mobilization, hardship, and popular collective action in the West Bank. *Social Forces*, 73(1), pp.191-220.
- Khieng, S. and Dahles, H., 2015. Resource dependence and effects of funding diversification strategies among NGOs in Cambodia. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 26(4), pp.1412-1437.
- Khwaja, A.I. and Mian, A., 2005. Do lenders favor politically connected firms? Rent provision in an emerging financial market. *The Quarterly Journal of Economics*, 120(4), pp.1371-1411.
- Kianto, A., Ritala, P., Spender, J.C. and Vanhala, M., 2014. The interaction of intellectual capital assets and knowledge management practices in organizational value creation. *Journal of Intellectual Ccapital*.
- Kim, H. and Lee, C.W., 2018. Efficiency analysis for nonprofit organizations using DEA. *Asia Pacific Journal of Innovation and Entrepreneurship*.
- Kim, Y.M., 2004. A measurement of community welfare center's relative efficiency using DEA. *Journal of Local Government Studies*, 16(3), pp.133-153.
- King, N.K., 2004. Social capital and nonprofit leaders. *Nonprofit management and leadership*, 14(4), pp.471-486.
- King, S., Townsend, A. and Ockels, C., 2007. Demographic trends and small business. *INTUIT Future of Small Business Report*. From (Retrieved on July 12, 2010) http://httpdownload.intuit.com/http.intuit/CMO/intuit/futureofsmallbusiness/SR-1037_intuit_SmallBiz_Demog.pdf.
- Kitching, K., 2009. Audit value and charitable organizations. *Journal of Accounting and Public Policy*, 28(6), pp.510-524.
- Klassen, R.D. and Vereecke, A., 2012. Social issues in supply chains: Capabilities link responsibility, risk (opportunity), and performance. *International Journal of Production Economics*, 140(1), pp.103-115.
- Klausner, M. and Small, J., 2004. Failing to gGovern: The dDisconnect between tTheory and rReality in

- nNonprofit bBoards, and hHow to fFix iIt. *International Journal of Not-for-Profit Law, Int'l J. Not-for-Profit L.*, 7, p.93.
- Klier, H., Schwens, C., Zapkau, F.B. and Dikova, D., 2017. Which resources matter how and where? A meta - analysis on firms' foreign establishment mode choice. *Journal of Management Studies*, 54(3), pp.304-339.
- Kluvers, R. and Isbister, T., 2015. Resource dDependency and the NGO rResponse to fFamine: A tTheoretical sStudy. *Corporate Ownership & Control*, 13(1), pp.1006-1013.
- Kluvers, R., 2013. The link between financial management, organizational capacity building and effectiveness in not-for-profit organizations: An exploratory study. *Corporate Ownership & Control*, p.632. Kluvers, R., 2013. THE LINK BETWEEN FINANCIAL MANAGEMENT, ORGANIZATIONAL CAPACITY BUILDING AND EFFECTIVENESS IN NOT-FOR-PROFIT ORGANIZATIONS: AN EXPLORATORY STUDY. *CORPORATE OWNERSHIP & CONTROL*, p.632.
- Knerr, A., 2003. Strategy Matters. Retrieved on November, 2, p.2004.
- Koch, M.J. and McGrath, R.G., 1996. Improving labor productivity: Human resource management policies do matter. *Strategic Mmanagement Jjournal*, 17(5), pp.335-354.
- Kodex, R.D.C.G., 2006. Deutscher Corporate Governance Kodex. In *Strategische Unternehmensplanung—Strategische Unternehmensführung* (pp. 511-521). Springer, Berlin, Heidelberg.
- Kolk, A. and Van Tulder, R., 2002. Child labor and multinational conduct: a comparison of international business and stakeholder codes. *Journal of Business Ethics*, 36(3), pp.291-301.
- Kolk, A., Van Tulder, R. and Kostwinder, E., 2008. Business and partnerships for development. *European Management Journal*, 26(4), pp.262-273.
- Konefal, J. and Busch, L., 2010. Markets of multitudes: how biotechnologies are standardising and differentiating corn and soybeans. *Sociologia Rruralis*, 50(4), pp.409-427.
- Kong, N., Salzmann, O., Steger, U. and Ionescu-Somers, A., 2002. Moving bBusiness/iIndustry tTowards sSustainable cConsumption:: The rRole of NGOs. *European Management Journal*, 20(2), pp.109-127.
- Konrad, A., Martinuzzi, A. and Steurer, R., 2008. When business associations and a Federal Ministry jointly consult civil society: A CSR policy case study on the development of the CSR Austria guiding vision. *Corporate Social Responsibility and Environmental Management*, 15(5), pp.270-280.
- Korff, V.P., Oberg, A. and Powell, W.W., 2015. Interstitial organizations as conversational

- bridges. *Bulletin of the Association for Information Science and Technology*, 41(2), pp.34-38.
- Koschmann, M.A., Kuhn, T.R. and Pfarrer, M.D., 2012. A communicative framework of value in cross-sector partnerships. *Academy of Management Review*, 37(3), pp.332-354.
- Koski, P., 1995. Organizational effectiveness of Finnish sports clubs. *Journal of Sport Management*, 9(1), pp.85-95.
- Kotler, P., 1999. Political marketing--Generating effective candidates, campaigns, and causes. In *Handbook of Political Marketing* (pp. 3-18). Sage Publications.
- Kourula, A. and Halme, M., 2008. Types of corporate responsibility and engagement with NGOs: an exploration of business and societal outcomes. *Corporate Governance: The International Journal of Business in Society*, 8(4), pp.557-570.
- Krawczyk, K., 2018. The relationship between Liberian CSOs and international donor funding: Boon or bane?. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 29(2), pp.296-309
- Kreutzer, K. and Jäger, U., 2011. Volunteering versus managerialism: Conflict over organizational identity in voluntary associations. *Nonprofit and Voluntary Sector Quarterly*, 40(4), pp.634-661.
- Krishna, A., 2011. Can supporting a cause decrease donations and happiness? The cause marketing paradox. *Journal of Consumer Psychology*, 21(3), pp.338-345.
- Kshetri, N., 2015. Success of crowd-based online technology in fundraising: An institutional perspective. *Journal of International Management*, 21(2), pp.100-116.
- Laallam, A., Kassim, S., Ali, E.R.A.E. and Saiti, B., 2020. Intellectual capital in non-profit organisations: lessons learnt for waqf institutions. *ISRA International Journal of Islamic Finance*.
- Lador-Lederer, J.J., 1963. *International non-governmental organizations and economic entities: A study in autonomous organization and Ius Gentium*. AW Sythoff.
- LaFrance, J. and Lehmann, M., 2005. Corporate awakening--Why (some) corporations embrace public-private partnerships. *Business Strategy and the Environment*, 14(4), pp.216-229.
- Lahiri, S. and Kedia, B.L., 2009. The effects of internal resources and partnership quality on firm performance: An examination of Indian BPO providers. *Journal of International Management*, 15(2), pp.209-224.
- Lai, F., Zhang, M., Lee, D.M. and Zhao, X., 2012. The impact of supply chain integration on mass customization capability: an extended resource-based view. *IEEE Transactions on Engineering Management*, 59(3), pp.443-456.
- Lambell, R., Ramia, G., Nyland, C. and Michelotti, M., 2008. NGOs and international business research: Progress, prospects and problems. *International Journal of Management Reviews*, 10(1), pp.75-92.

- Lan, Z., 2005. The Cultural Root of Chinese Traditional Officialdom Standard Thought [J]. *Theory Journal*, 11, pp.113-116.
- ZHU, X. and BEI, Q., 2008. Critical argumentation on government official standard [J]. *Journal of Central South University (Social Science Edition)*, 4.
- Landry, P.F., 2008. *Decentralized Authoritarianism in China: the Communist Party's control of local elites in the post-Mao era* (Vol. 1). New York: Cambridge University Press.
- Lane, M.B. and Morrison, T.H., 2006. Public interest or private agenda?: A meditation on the role of NGOs in environmental policy and management in Australia. *Journal of rural studies*, 22(2), pp.232-242.
- Lane, M.D. and Casile, M., 2011. Angels on the head of a pin. *Social Enterprise Journal*.
- Lang, G., Schlesinger, T., Lamprecht, M., Ruoronen, K.R., Klenk, C., Bayle, E., Clausen, J., Giauque, D. and Nagel, S., 2018. Types of professionalization: Understanding contemporary organizational designs of Swiss national sport federations. *Sport, Business and Management: an International Journal*, 8(3), pp.298-316.
- Larsen, R.K., Osbeck, M., Dawkins, E., Tuhkanen, H., Nguyen, H., Nugroho, A., Gardner, T.A. and Wolvekamp, P., 2018. Hybrid governance in agricultural commodity chains: insights from implementation of 'no deforestation, no peat, no exploitation'(NDPE) policies in the oil palm industry. *Journal of Cleaner Production*, 183, pp.544-554.
- Latif, K.F. and Williams, N., 2017. Team effectiveness in non-governmental organizations (NGOs) projects. *Evaluation and Program Planning*, 64, pp.20-32.
- Lavie, D., 2006. The competitive advantage of interconnected firms: An extension of the resource-based view. *Academy of Management Review*, 31(3), pp.638-658.
- Lawrence, T.B., Hardy, C. and Phillips, N., 2002. Institutional effects of interorganizational collaboration: The emergence of proto-institutions. *Academy of Management Journal*, 45(1), pp.281-290.
- Lee, T., 2019. Management ties and firm performance: Influence of family governance. *Journal of Family Business Strategy*, 10(2), pp.105-118.
- Lee, T., Johnson, E. and Prakash, A., 2012. Media independence and trust in NGOs: The case of postcommunist countries. *Nonprofit and Voluntary Sector Quarterly*, 41(1), pp.8-35.
- Lees - Marshment, J., 2001. The product, sales and market - oriented party - How Labour learnt to market the product, not just the presentation. *European Journal of Marketing*.
- Lehrner, A. and Allen, N.E., 2008. Social change movements and the struggle over meaning-making: A case study of domestic violence narratives. *American Journal of Community Psychology*, 42(3-4), pp.220-234.
- LeRoux, K. and Wright, N.S., 2010. Does performance measurement improve strategic decision making?

- Findings from a national survey of nonprofit social service agencies. *Nonprofit and Voluntary Sector Quarterly*, 39(4), pp.571-587.
- Letiche, H., 2012. Research ethics: Dance, presence, performance and performativity. *Culture and Organization*, 18(3), pp.177-193.
- Leuschner, R., Rogers, D.S. and Charvet, F.F., 2013. A meta - analysis of supply chain integration and firm performance. *Journal of Supply Chain Management*, 49(2), pp.34-57.
- Levine, R., 1997. Financial development and economic growth: views and agenda. *Journal of economic literature*, 35(2), pp.688-726.
- Levine, S. and White, P.E., 1961. Exchange as a conceptual framework for the study of interorganizational relationships. *Administrative Science Quarterly*, pp.583-601.
- Lewis, D., 2004. *The management of non-governmental development organizations: An introduction*. Routledge.
- Lewis, D., 2006. *The management of non-governmental development organizations*. Routledge.
- Lewis, D., 2011. Exchanges of professionals between the public and non-governmental sectors: life-work histories from Bangladesh. *Modern Asian Studies*, 45(3), pp.735-757.
- Lewis, M., Brandon-Jones, A., Slack, N. and Howard, M., 2010. Competing through operations and supply: the role of classic and extended resource-based advantage. *International Journal of Operations & Production Management*, 30(10), pp.1032-1058.
- Li, C. X., Gong, Z. N., & Wu, C. Q., 2012. 体制嵌入、组织回应与公共服务的内卷化——对北京市政府购买社会组织服务的经验研究 (Institutional Embeddedness, organizational response, and involution of public services). *贵州社会科学 (Guizhou Social Sciences)*, 12, 130–132.
- Li, D., 2016. Public-private partnership in the development of social entrepreneurship in mainland China: the case of NPI. In *Social Entrepreneurship in the Greater China Region* (pp. 158-172). Routledge.
- Li, H., 2019. Leadership succession and the performance of nonprofit organizations: A fuzzy - set qualitative comparative analysis. *Nonprofit Management and Leadership*, 29(3), pp.341-361.
- Li, H., Meng, L., Wang, Q. and Zhou, L.A., 2008. Political connections, financing and firm performance: Evidence from Chinese private firms. *Journal of Development Economics*, 87(2), pp.283-299.
- Li, L., 2004. Political trust in rural China. *Modern China*, 30(2), pp.228-258.
- Li, M.H., Cui, L. and Lu, J., 2018. Varieties in state capitalism: Outward FDI strategies of central and local state-owned enterprises from emerging economy countries. In *State-owned multinationals* (pp. 175-210). Palgrave Macmillan, Cham.
- Li, S., 2019. Global civil society under the new INGO regulatory law: A comparative case study on two INGOs in China. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, pp.1-11.

- Li, W., Tsang, E.W., Luo, D. and Ying, Q., 2016. It's not just a visit: receiving government officials' visits and firm performance in China. *Management and Organization Review*, 12(3), pp.577-604.
- Li, X., Wong, W., Lamoureux, E.L. and Wong, T.Y., 2012. Are Linear Regression Techniques Appropriate for Analysis when the Dependent (Outcome) Variable is Not Normally Distributed?. *Investigative Ophthalmology & Visual Science*, 53(6), pp.3082-3083.
- Liang, H., Ren, B. and Sun, S.L., 2015. An anatomy of state control in the globalization of state-owned enterprises. *Journal of International Business Studies*, 46(2), pp.223-240.
- Liang, S. and Zhu, L., 1974. *A new practical Chinese-English dictionary: editor in chief, Liang Shiqiu. Editors, Zhu Langzhen [and others]*. Far East Book Company.
- Liao, L., Lin, T.P. and Zhang, Y., 2018. Corporate board and corporate social responsibility assurance: Evidence from China. *Journal of Business Ethics*, 150(1), pp.211-225.
- Light, M., 2001. *The strategic board: The step-by-step guide to high-impact governance* (Vol. 161). Wiley.
- Liket, K.C., Rey-Garcia, M. and Maas, K.E., 2014. Why aren't evaluations working and what to do about it: A framework for negotiating meaningful evaluation in nonprofits. *American Journal of Evaluation*, 35(2), pp.171-188.
- Lillywhite, S., 2007. Ethical purchasing and workers' rights in China: The case of the Brotherhood of St Laurence. *Journal of Industrial Relations*, 49(5), pp.687-700.
- Lin, C., Morck, R., Yeung, B. and Zhao, X., 2016. *Anti-corruption reforms and shareholder valuations: Event study evidence from China* (No. w22001). National Bureau of Economic Research.
- Lin, K.J., Tan, J., Zhao, L. and Karim, K., 2015. In the name of charity: Political connections and strategic corporate social responsibility in a transition economy. *Journal of Corporate Finance*, 32, pp.327-346.
- Lin, N., 2001. Building a Network Theory of Social Capital. En *Social Capital: Theory and Research*, eds. Nan Lin, Karen Cook y Ronald Burt. Coleman, J.S., 1994. *Foundations of Social Theory*. Harvard University Press.
- Lin, N., 2011. Capitalism in China: A centrally managed capitalism (CMC) and its future. *Management and Organization Review*, 7(1), pp.63-96.
- Lincoln, Y.S., 2007. Naturalistic inquiry. *The Blackwell Encyclopedia of Sociology*.
- Lincoln, Y.S., Lynham, S.A. and Guba, E.G., 2011. Paradigmatic controversies, contradictions, and emerging confluences, revisited. *The Sage Handbook of Qualitative Research*, 4, pp.97-128.
- Lindenberg, M. and Dobel, J.P., 1999. The challenges of globalization for northern international relief and development NGOs. *Nonprofit and Voluntary Sector Quarterly*, 28(1_suppl), pp.4-24.

- Lindström, E., 2016. Voluntary work as a form of social capital and as a tool for inclusion and integration.
- Ling, L., Zhou, X., Liang, Q., Song, P. and Zeng, H., 2016. Political connections, overinvestments and firm performance: Evidence from Chinese listed real estate firms. *Finance Research Letters*, 18, pp.328-333.
- Liu, D. and Brown, B.B., 2014. Self-disclosure on social networking sites, positive feedback, and social capital among Chinese college students. *Computers in Human Behavior*, 38, pp.213-219.
- Liu, G. and Ko, W.W., 2011. Social alliance and employee voluntary activities: A resource-based perspective. *Journal of Business Ethics*, 104(2), pp.251-268.
- Liu, H. and Raine, J.W., 2016. Why is there less public trust in local government than in central government in China?. *International Journal of Public Administration*, 39(4), pp.258-269.
- Liu, Q., Luo, J. and Tian, G.G., 2016. Managerial professional connections versus political connections: Evidence from firms' access to informal financing resources. *Journal of Corporate Finance*, 41, pp.179-200.
- Liu, Q., Luo, W. and Xu, N., 2013, December. Political connection, abnormal investment, and firm performance. AAA.
- Ljubownikow, S. and Crotty, J., 2014. Civil society in a transitional context: The response of health and educational NGOs to legislative changes in Russia's industrialized regions. *Nonprofit and Voluntary Sector Quarterly*, 43(4), pp.759-776.
- Lodsgård, L. and Aagaard, A., 2017. Creating value through CSR across company functions and NGO collaborations: A Scandinavian cross-industry case study. *Scandinavian Journal of Management*, 33(3), pp.162-174.
- London, T. and Rondinelli, D., 2003. Partnerships for learning: Managing tensions in nonprofit organizations' alliances with corporations. *Stanford Social Innovation Review*, 1(3), pp.28-35.
- López-Cabarcos, M.Á., Srinivasan, S., Göttling-Oliveira-Monteiro, S. and Vázquez-Rodríguez, P., 2019. Tacit knowledge and firm performance relationship. The role of product innovation and the firm level capabilities. *Journal of Business Economics and Management*, 20(2), pp.330-350.
- Lorca, C., Sánchez-Ballesta, J.P. and García-Meca, E., 2011. Board effectiveness and cost of debt. *Journal of business ethics*, 100(4), pp.613-631.
- Lough, B., Moore McBride, A. and Sherraden, M.S., 2009. Perceived effects of international volunteering: Reports from alumni.
- Lough, B.J., Sherraden, M.S. and McBride, A.M., 2014. Developing and utilising social capital through international volunteer service. *Voluntary Sector Review*, 5(3), pp.331-344.

- Lu, J., 2015. Which nonprofit gets more government funding? Nonprofits' organizational attributes and their receipts of government funding. *Nonprofit Management and Leadership*, 25(3), pp.297-312.
- Lu, Y. and Xu, J., 2015. NGO collaboration in community post - disaster reconstruction: field research following the 2008 Wenchuan earthquake in China. *Disasters*, 39(2), pp.258-278.
- Lück, J., Wozniak, A. and Wessler, H., 2016. Networks of coproduction: How journalists and environmental NGOs create common interpretations of the UN climate change conferences. *The International Journal of Press/Politics*, 21(1), pp.25-47.
- Ludwig, S., 2007. Volunteers of America: From Cotton Mather and Ben Franklin to the "Coalition of the Willing". *European journal of American studies*, 2(2-1).
- Luksetich, W. and Hughes, P.N., 1997. Efficiency of fund-raising activities: An application of data envelopment analysis. *Nonprofit and Voluntary Sector Quarterly*, 26(1), pp.73-84.
- Luo, Y., Huang, Y. and Wang, S.L., 2012. Guanxi and organizational performance: A meta-analysis. *Management and Organization Review*, 8(1), pp.139-172.
- Lux, S., Crook, T.R. and Woehr, D.J., 2011. Mixing business with politics: A meta-analysis of the antecedents and outcomes of corporate political activity. *Journal of Management*, 37(1), pp.223-247.
- Ma, Q., 2005. *Non-governmental organizations in contemporary China: Paving the way to civil society?*. Routledge.
- Maassen, G. and Van Den Bosch, F., 1999. On the Supposed Independence of Two - tier Boards: formal structure and reality in the Netherlands. *Corporate Governance: An International Review*, 7(1), pp.31-37.
- Machirori, T. and Fatoki, O., 2013. The impact of firm and entrepreneur's characteristics on networking by SMEs in South Africa. *Journal of Economics*, 4(2), pp.113-120.
- MacIndoe, H., 2008. *Repeat Players and New Entrants in the Chicago Grants Economy*. Working paper, Kennedy School of Government at Harvard University, Cambridge, MA.
- Maggioni, V., Sorrentino, M. and Williams, M., 1999. Mixed consequences of government aid for new venture creation: evidence from Italy. *Journal of Management and Governance*, 3(3), pp.287-305.
- Maier, F., Meyer, M. and Steinbereithner, M., 2016. Nonprofit organizations becoming business-like: A systematic review. *Nonprofit and Voluntary Sector Quarterly*, 45(1), pp.64-86.
- Maisam, S. and Mahsa, R.D., 2016. Positive word of mouth marketing: Explaining the roles of value congruity and brand love. *Journal of Competitiveness*, 8(1), pp.19-37.
- Malatesta, D. and Smith, C.R., 2011. Resource dependence, alternative supply sources, and the design of formal contracts. *Public Administration Review*, 71(4), pp.608-617.

- Mallick, R., 2002. Implementing and evaluating microcredit in Bangladesh. *Development in Practice*, 12(2), pp.153-163.
- Maloney, W.A., Hafner-Fink, M. and Fink-Hafner, D., 2018. The impact of the EU accession process and EU funding on the professionalization of national interest groups: the Slovenian case. *Interest Groups & Advocacy*, 7(1), pp.41-60.
- Mano, R.S., 2010. Marketing and performance evaluations in non-profit services. *International Journal of Productivity and Performance Management*, 59(6), pp.555-570.
- Mano, R.S., 2014. Networking modes and performance in Israel's nonprofit organizations. *Nonprofit Management and Leadership*, 24(4), pp.429-444.
- Manville, G. and Broad, M., 2013. Changing times for charities: performance management in a third sector housing association. *Public Management Review*, 15(7), pp.992-1010.
- March, J.G., 1991. Exploration and exploitation in organizational learning. *Organization Science*, 2(1), pp.71-87.
- Marcuello, C. and Salas, V., 2000. Money and time donations to Spanish nNon- gGovernmental oOrganizations for development aid. *Investigaciones Económicas*, 24(1), pp.51-73.
- Marcuello, C., 1999. Análisis de la conducta de la eficiencia de las organizaciones no gubernamentales españolas. *Economía y cooperación al desarrollo*, 778(mayo-junio), pp.181-196.
- Marczyk, G. and DeMatteo, D., 2005. *Essentials of research design and methodology*. John Wiley & Sons.
- Marks, M.R., 1966, September. Two kinds of regression weights which are better than betas in crossed samples. In *meeting of the American Psychological Association, New York. (1966, September)*.
- Martín Pérez, V.M. and Martín Cruz, N., 2020. Influence of online transparency on efficiency. Analysis of spanish NGDOs.
- Martin, L.L. and Kettner, P.M., 1996. *Measuring the performance of human service programs* (Vol. 71). Sage.
- Martinez, V., Radnor, Z., Radnor, Z.J. and Barnes, D., 2007. Historical analysis of performance measurement and management in operations management. *International Journal of Productivity and Performance Management*.
- Marudas, N.P. and Jacobs, F.A., 2007. The extent of excessive or insufficient fundraising among US arts organizations and the effect of organizational efficiency on donations to US arts organizations. *International Journal of Nonprofit and Voluntary Sector Marketing*, 12(3), pp.267-273.

- Mathews, J.A., 2003. Competitive dynamics and economic learning: an extended resource - based view. *Industrial and Corporate Change*, 12(1), pp.115-145.
- Mathews, J.T., 1997. Power shift. *Foreign Affairs.*, 76, p.50.
- Matsuzawa, S., 2016. A donor influenced by local dynamics: Unintended consequences of capacity building in China. *Sociology of Development*, 2(1), pp.51-69.
- Maxwell, J.A., 2012. *Qualitative research design: An interactive approach* (Vol. 41). Sage Publications.
- Maxwell, S.E., 2000. Sample size and multiple regression analysis. *Psychological Mmethods*, 5(4), p.434.
- Maxwell, S.P. and Carboni, J.L., 2014. Stakeholder communication in service implementation networks: expanding relationship management theory to the nonprofit sector through organizational network analysis. *International Journal of Nonprofit and Voluntary Sector Marketing*, 19(4), pp.301-313.
- Mayer, J.M.L.P. and Costa e Silva, S., 2017. Exploring the whole value of corporate volunteering. *The Journal of Corporate Citizenship*, (67), pp.95-119.
- McAlister, L., Srinivasan, R. and Kim, M., 2007. Advertising, research and development, and systematic risk of the firm. *Journal of Marketing*, 71(1), pp.35-48.
- McCarthy, J.D. and Zald, M.N., 1977. Resource mobilization and social movements: A partial theory. *American journal of sociology*, 82(6), pp.1212-1241.
- McCarthy, J.D. and Zald, M.N., 2017. Resource mobilization and social movements: A partial theory. In *Social movements in an organizational society: Collected Eessays* (pp. 15-46). Taylor and Francis.
- McConaughy, D.L. and Phillips, G.M., 1999. Founders versus descendants: The profitability, efficiency, growth characteristics and financing in large, public, founding - family - controlled firms. *Family Business Review*, 12(2), pp.123-131.
- McDonald, S. and Young, S., 2012. Cross-sector collaboration shaping corporate social responsibility best practice within the mining industry. *Journal of Cleaner Production*, 37, pp.54-67.
- McGehee, N.G., 2002. Alternative tourism and social movements. *Annals of Ttourism Rresearch*, 29(1), pp.124-143.
- McLachlin, R., Larson, P.D. and Khan, S., 2009. Not-for-profit supply chains in interrupted environments: the case of a faith-based humanitarian relief organisation. *Management Research News*, 32(11), pp.1050-1064.
- McLaughlin, P. and Khawaja, M., 2000. The organizational dynamics of the US environmental movement: Legitimation, resource mobilization, and political opportunity. *Rural Ssociology*, 65(3),

pp.422-439.

- McMurray, A.J., Islam, M., Sarros, J.C. and Pirola - Merlo, A., 2012. The impact of leadership on workgroup climate and performance in a non - profit organization. *Leadership & Organization Development Journal*.
- McWilliams, A., Parhankangas, A., Coupet, J., Welch, E. and Barnum, D.T., 2016. Strategic decision making for the triple bottom line. *Business Strategy and the Environment*, 25(3), pp.193-204.
- Mehrotra, S. and Verma, S., 2015. An assessment approach for enhancing the organizational performance of social enterprises in India. *Journal of Entrepreneurship in Emerging Economies*.
- Mellahi, K., Frynas, J.G., Sun, P. and Siegel, D., 2016. A review of the nonmarket strategy literature: Toward a multi-theoretical integration. *Journal of Management*, 42(1), pp.143-173.
- Melnyk, S.A., Bititci, U., Platts, K., Tobias, J. and Andersen, B., 2014. Is performance measurement and management fit for the future?. *Management Accounting Research*, 25(2), pp.173-186.
- Mena, S. and Palazzo, G., 2012. Input and output legitimacy of multi-stakeholder initiatives. *Business Ethics Quarterly*, 22(3), pp.527-556.
- Ménard, G., 2013. Environmental non-governmental organizations: key players in development in a changing climate—a case study of Mali. *Environment, development and sustainability*, 15(1), pp.117-131.
- Merino, M.E.R., Palenzuela, V.A. and de Andrés Alonso, P., 2008. El Gobierno de las fundaciones en España: patronatos sin patronos. *Universia Business Review*, (18), pp.86-103.
- Mesquita, L.F., Anand, J. and Brush, T.H., 2008. Comparing the resource - based and relational views: knowledge transfer and spillover in vertical alliances. *Strategic Mmanagement Jjournal*, 29(9), pp.913-941.
- Meyer, J.W. and Rowan, B., 1977. Institutionalized organizations: Formal structure as myth and ceremony. *American Jjournal of Asociology*, 83(2), pp.340-363.
- Micheli, P. and Kennerley*, M., 2005. Performance measurement frameworks in public and non-profit sectors. *Production Planning & Control*, 16(2), pp.125-134.
- Micheli, P. and Muctor, G., 2021. The roles of performance measurement and management in the development and implementation of business ecosystem strategies. *International Journal of Operations & Production Management*.
- Micheli, P. and Pavlov, A., 2020. What is performance measurement for? Multiple uses of performance information within organizations. *Public Administration*, 98(1), pp.29-45.
- Millar, C.C., Choi, C.J. and Chen, S., 2004. Global strategic partnerships between MNEs and NGOs: Drivers of change and ethical issues. *Business and Society Review*, 109(4), pp.395-414.

- Miller, J., 2007. An effective performance measurement system: Developing an effective performance measurement system for city of Elmira sub-grantees. *Unpublished manuscript, New York: Binghamton University, State University of New York.*
- Miller, L.E., Kruger, E.J. and Gauss, M.S., 1994. Nonprofit boards and perceptions of funding. *Nonprofit Management and Leadership*, 5(1), pp.3-18.
- Miller-Millesen, J.L., 2003. Understanding the behavior of nonprofit boards of directors: A theory-based approach. *Nonprofit and Voluntary Sector Quarterly*, 32(4), pp.521-547.
- Ministry of Civil Affairs, 2013. Minzheng Tongji Nianjian [Civil statistics annual report]. *China Statistics Press.*
- Ministry of Civil Affairs, 2013. Minzheng Tongji Nianjian.
- Ministry of Finance, 2015. Circular on issues concerning the promotion and application of the public-private partnership model.
- Minkoff, D.C. and Powell, W.W., 2006. Nonprofit mission: Constancy, responsiveness, or deflection. *The nonprofit sector: A research handbook*, 2, pp.591-611.
- Miragaia, D., Brito, M. and Ferreira, J., 2016. The role of stakeholders in the efficiency of nonprofit sports clubs. *Nonprofit Management and Leadership*, 27(1), pp.113-134.
- Mitani, H., 2014. Influences of resources and subjective dispositions on formal and informal volunteering. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(4), pp.1022-1040.
- Mitchell, G.E., 2014. Strategic responses to resource dependence among transnational NGOs registered in the United States. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 25(1), pp.67-91.
- Mitchell, G.E., O'Leary, R. and Gerard, C., 2015. Collaboration and performance: Perspectives from public managers and NGO leaders. *Public Performance & Management Review*, 38(4), pp.684-716.
- Mitchell, S.K., 1979. Interobserver agreement, reliability, and generalizability of data collected in observational studies. *Psychological Bulletin*, 86(2), p.376.
- Mizik, N. and Jacobson, R., 2007. Myopic marketing management: Evidence of the phenomenon and its long-term performance consequences in the SEO context. *Marketing Science*, 26(3), pp.361-379.
- Mmaitisi, L.A., 2020. Assessing challenges and opportunities in resource mobilization and fundraising for non-governmental organizations in Narok Town, Kenya. *European Journal of Social Sciences Studies*, 5(6).
- Moffitt, M.A., 1994. A cultural studies perspective toward understanding corporate image: A case study of State Farm Insurance. *Journal of Public Relations Research*, 6(1), pp.41-66.

- Mohanty, M., Mathew, G., Baum, R. and Ma, R. eds., 2007. *Grass-roots democracy in India and China: the right to participate*. SAGE Publications India.
- Mook, L., Handy, F., Ginieniewicz, J. and Quarter, J., 2007. The value of volunteering for a nonprofit membership association: The case of ARNOVA. *Nonprofit and Voluntary Sector Quarterly*, 36(3), pp.504-520.
- Moon, J., Slager, R., Anastasiadis, S., Brunn, C., Hardi, P. and Knudsen, J.S., 2012. Analysis of the National and EU policies supporting corporate social responsibility and impact (IMPACT Working Paper No. 2).
- Moosmayer, D.C. and Davis, S.M., 2016. Staking cosmopolitan claims: How firms and NGOs talk about supply chain responsibility. *Journal of Business Ethics*, 135(3), pp.403-417.
- Morgan, N.A., 2012. Marketing and business performance. *Journal of the Academy of Marketing Science*, 40(1), pp.102-119.
- Morgan, N.A., Vorhies, D.W. and Schlegelmilch, B.B., 2006. Resource–performance relationships in industrial export ventures: The role of resource inimitability and substitutability. *Industrial Marketing Management*, 35(5), pp.621-633.
- Morris, M. and Stevens, P., 2009. Evaluation of a New Zealand business support programme using firm performance micro-data. *Small Enterprise Research: The Journal of SEANZ*, 17(1), pp.30-42.
- Moura, L.F., de Lima, E.P., Deschamps, F., Van Aken, E., da Costa, S.E.G., Treinta, F.T. and Cestari, J.M.A.P., 2019. Designing performance measurement systems in nonprofit and public administration organizations. *International Journal of Productivity and Performance Management*.
- Moxham, C., 2009. Performance measurement. *International Journal of Operations & Production Management*.
- Muñoz-Bullon, F., Sanchez-Bueno, M.J. and Vos-Saz, A., 2015. Startup team contributions and new firm creation: the role of founding team experience. *Entrepreneurship & Regional Development*, 27(1-2), pp.80-105.
- Murtaza, N., 2012. Putting the lasts first: The case for community-focused and peer-managed NGO accountability mechanisms. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(1), pp.109-125.
- Musacchio, A., Farias, A.M. and Lazzarini, S.G., 2014. *Reinventing state capitalism*. Harvard University Press.
- Mutch, C., 2005. Understanding the nature of educational research. *Doing educational research: A practitioner's guide to getting started*, pp.3-28.
- Myers, J. and Sacks, R., 2003. Tools, techniques and tightropes: the art of walking and talking private

- sector management in non-profit organisations, is it just a question of balance?. *Financial Accountability & Management*, 19(3), pp.287-306.
- Mzembe, A.N. and Meaton, J., 2014. Driving corporate social responsibility in the Malawian mining industry: a stakeholder perspective. *Corporate Social Responsibility and Environmental Management*, 21(4), pp.189-201.
- Nabi, I., 1989. Investment in segmented capital markets. *The Quarterly Journal of Economics*, 104(3), pp.453-462.
- Nahapiet, J. and Ghoshal, S., 1998. Social capital, intellectual capital, and the organizational advantage. *Academy of Management Review*, 23(2), pp.242-266.
- Najev Čačija, L., 2013. Fundraising in the context of nonprofit strategic marketing: Toward a conceptual model. *Management: Journal of Contemporary Management Issues*, 18(1), pp.59-78.
- Nanthagopan, Y., Williams, N.L. and Page, S., 2016. Understanding the nature of project management capacity in Sri Lankan non-governmental organisations (NGOs): a resource based perspective. *International Journal of Project Management*, 34(8), pp.1608-1624.
- Nee, V. and Oppen, S., 2010. Political capital in a market economy. *Social Forces*, 88(5), pp.2105-2132.
- Neuman, W.L. and Kreuger, L., 2003. *Social work research methods: Qualitative and Quantitative Approaches*. Allyn and Bacon.
- Newbert, S.L., Tornikoski, E.T. and Quigley, N.R., 2013. Exploring the evolution of supporter networks in the creation of new organizations. *Journal of Business Venturing*, 28(2), pp.281-298.
- Nezakati, H., Fereidouni, M.A. and Rahman, A.A., 2016a. An Evaluation of Government Role in Green Supply Chain Management through Theories. *International Journal of Economics and Financial Issues*, 6(6S), pp.76-79.
- Nezakati, H., Fereidouni, M.A., Bojei, J. and Ann, H.J., 2016b. Coercive or Supportive: An Assessment of Non-governmental Organizations Role in Sustainable Supply Chains Adoption. *International Journal of Economics and Financial Issues*, 6(6S), pp.27-30.
- NGO Impact Initiative, 2006. NGO impact initiative: An assessment by the international humanitarian NGO community.
- Ni, N., Chen, Q., Ding, S. and Wu, Z., 2017. Professionalization and cost efficiency of fundraising in charitable organizations: The case of charitable foundations in China. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 28(2), pp.773-797.
- Nichols, G., Wicker, P., Cuskelly, G. and Breuer, C., 2015. Measuring the formalization of community sports clubs: Findings from the UK, Germany and Australia. *International Journal of Sport Policy and Politics*, 7(2), pp.283-300.

- Nickson, D., Warhurst, C., Dutton, E. and Hurrell, S., 2008. A job to believe in: Recruitment in the Scottish voluntary sector. *Human Resource Management Journal*, 18(1), pp.20-35.
- Nie, L., Liu, H.K. and Cheng, W., 2016. Exploring factors that influence voluntary disclosure by Chinese foundations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(5), pp.2374-2400.
- Niffenegger, P.B., 1988. Strategies for success from the political marketers. *Journal of Services Marketing*.
- Nonaka, I. and Takeuchi, H., 1995. *The knowledge-creating company: How Japanese companies create the dynamics of innovation*. Oxford university press.
- North, D.C., 1990. *Institutions, institutional change and economic performance*. Cambridge university Ppress.
- Nunnally, J.C., 1978. *Psychometric Theory* 2nd ed.
- Nunnenkamp, P. and Öhler, H., 2012. Funding, competition and the efficiency of NGOs: An empirical analysis of non - charitable expenditure of US NGOs engaged in foreign aid. *Kyklos*, 65(1), pp.81-110.
- O'brien, R.M., 2007. A caution regarding rules of thumb for variance inflation factors. *Quality & Qquantity*, 41(5), pp.673-690.
- O'Boyle, I. and Hassan, D., 2014. Performance management and measurement in national-level non-profit sport organisations. *European Sport Management Quarterly*, 14(3), pp.299-314.
- O'Connor, P., 1997. Working with and recruiting volunteers as part of a fundraising strategy. *International Journal of Nonprofit and Voluntary Sector Marketing*, 2(4), pp.353-362.
- Oh, I., Lee, J.D., Heshmati, A. and Choi, G.G., 2009. Evaluation of credit guarantee policy using propensity score matching. *Small Business Economics*, 33(3), pp.335-351.
- Ohyanan, A., 2009. Policy wars for peace: Network model of NGO behavior. *International Studies Review*, 11(3), pp.475-501.
- Ohlson, J.A., 1980. Financial ratios and the probabilistic prediction of bankruptcy. *Journal of accounting research*, pp.109-131.
- Okhmatovskiy, I., 2010. Performance implications of ties to the government and SOEs: A political embeddedness perspective. *Journal of Mmanagement Sstudies*, 47(6), pp.1020-1047.
- Okorley, E.L. and Nkrumah, E.E., 2012. Organisational factors influencing sustainability of local non-governmental organisations: Lessons from a Ghanaian context. *International Journal of Social Economics*, 39(5), pp.330-341.

- Okten, C. and Weisbrod, B.A., 2000. Determinants of donations in private nonprofit markets. *Journal of Public Economics*, 75(2), pp.255-272.
- Omar, A.T., Leach, D. and March, J., 2014. Collaboration between nonprofit and business sectors: A framework to guide strategy development for nonprofit organizations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(3), pp.657-678.
- O'Neill, H.M., Saunders, C.B. and McCarthy, A.D., 1989. Board members, corporate social responsiveness and profitability: Are tradeoffs necessary?. *Journal of Business Ethics*, 8(5), pp.353-357.
- Onyx, J., Leonard, R. and Hayward-Brown, H.P., 2004. The special position of volunteers in the formation of social capital. *Voluntary Action*.
- Opatha, H.H.D.N.P., 2009. Human Resource Management: Personnel. *Colombo: Department of HRM, University of Jayewardenepura*.
- O'Regan, K. and Oster, S.M., 2005. Does the structure and composition of the board matter? The case of nonprofit organizations. *Journal of Law, Economics, and Organization*, 21(1), pp.205-227.
- O'Rourke, D., 2005. Market movements: Nongovernmental organization strategies to influence global production and consumption. *Journal of Industrial Ecology*, 9(1 - 2), pp.115-128.
- Ossewaarde, R., Nijhof, A. and Heyse, L., 2008. Dynamics of NGO legitimacy: how organising betrays core missions of INGOs. *Public Administration and Development: The International Journal of Management Research and Practice*, 28(1), pp.42-53.
- Osuagwu, L., 2008. Political marketing: conceptualisation, dimensions and research agenda. *Marketing Intelligence & Planning*.
- Pagell, M., Wu, Z. and Wasserman, M.E., 2010. Thinking differently about purchasing portfolios: an assessment of sustainable sourcing. *Journal of Supply Chain Management*, 46(1), pp.57-73.
- Pappas, A.T., 1996. *Reengineering your nonprofit organization: A guide to strategic transformation*. John Wiley & Sons.
- Park, J., Lee, J.N. and Ryu, H.S., 2014. Alignment between Internal and External Information Technology Control Mechanisms: an Extended Resource-Based View. In *PACIS*(p. 346).
- Park, S.H. and Luo, Y., 2001. Guanxi and organizational dynamics: Organizational networking in Chinese firms. *Strategic Management Journal*, 22(5), pp.455-477.
- Parks, T., 2008. The rise and fall of donor funding for advocacy NGOs: understanding the impact. *Development in Practice*, 18(2), pp.213-222.
- Pearce, J.A. and Zahra, S.A., 1992. Board composition from a strategic contingency perspective. *Journal of Management Studies*, 29(4), pp.411-438.

- Pedersen, E.R. and Neergaard, P., 2006. Caveat emptor—let the buyer beware! Environmental labelling and the limitations of ‘green’ consumerism. *Business strategy and the Environment*, 15(1), pp.15-29.
- Pedersen, E.R.G. and Pedersen, J.T., 2013. Introduction: The rise of business–NGO partnerships. *Journal of Corporate Citizenship*, (50), pp.6-19.
- Pederson, L.L., Vingilis, E., Wickens, C.M., Koval, J. and Mann, R.E., 2020. Use of secondary data analyses in research: Pros and Cons. *J Addict Med Ther Sci*, 6(1), pp.058-060.
- Peng, M.W. and Luo, Y., 2000. Managerial ties and firm performance in a transition economy: The nature of a micro-macro link. *Academy of Management Journal*, 43(3), pp.486-501.
- Peng, M.W., 2003. Institutional transitions and strategic choices. *Academy of management review*, 28(2), pp.275-296.
- Peng, M.W., Sun, S.L., Pinkham, B. and Chen, H., 2009. The institution-based view as a third leg for a strategy tripod. *Academy of Management Perspectives*, 23(3), pp.63-81.
- Peng, S., Jia, F. and Doherty, B., 2021. The role of NGOs in sustainable supply chain management: a social movement perspective. *Supply Chain Management: An International Journal*.
- Pereira, J., Angel, R.J. and Angel, J.L., 2007. A case study of the elder care functions of a Chilean non-governmental organization. *Social Science & Medicine*, 64(10), pp.2096-2106.
- Perez-Aleman, P. and Sandilands, M., 2008. Building value at the top and the bottom of the global supply chain: MNC-NGO partnerships. *California Management Review*, 51(1), pp.24-49.
- Perold, H., Mavungu, E.M., Cronin, K., Graham, L., Muchemwa, L. and Lough, B.J., 2011. International voluntary service in Southern African Development Community (SADC): Host organisation perspectives from Mozambique and Tanzania. *Volunteer and Service Enquiry Southern Africa (VOSESA)*, Johannesburg.
- Perrewé, P.L., Zellars, K.L., Rossi, A.M., Ferris, G.R., Kacmar, C.J., Liu, Y., Zinko, R. and Hochwarter, W.A., 2005. Political skill: an antidote in the role overload–strain relationship. *Journal of Occupational Health Psychology*, 10(3), p.239.
- Perry, E.J. and Goldman, M. eds., 2009. *Grassroots political reform in contemporary China* (Vol. 14). Harvard University Press.
- Perry, J.L., 1997. Antecedents of public service motivation. *Journal of public administration research and theory*, 7(2), pp.181-197.
- Peteraf, M.A., 1993. The cornerstones of competitive advantage: a resource - based view. *Strategic Management Journal*, 14(3), pp.179-191.

- Pfeffer, J. and Salancik, G.R., 2003. *The external control of organizations: A resource dependence perspective*. Stanford University Press.
- Pfeffer, J., 1972. Size and composition of corporate boards of directors: The organization and its environment. *Administrative Science Quarterly*, pp.218-228.
- Pinkse, J. and Kolk, A., 2012. Addressing the climate change—sustainable development nexus: The role of multistakeholder partnerships. *Business & Society*, 51(1), pp.176-210.
- Plambeck, D.L., 1985. The implication of board member composition for fund-raising success. *Journal of Voluntary Action Research*, 14(4), pp.60-66.
- Podolny, J.M., Stuart, T.E. and Hannan, M.T., 1996. Networks, knowledge, and niches: A sociological examination in the semiconductor industry. *American Journal of Sociology*, 102, pp.629-689.
- Poister, T.H., 2008. *Measuring performance in public and nonprofit organizations*. John Wiley & Sons.
- Pollack, C.D., 1999. Methodological considerations with secondary analyses. *Outcomes Management for Nursing Practice*, 3(4), pp.147-152.
- Pongsiri, N., 2002. Regulation and public-private partnerships. *International Journal of Public Sector Management*, 15(6), pp.487-495.
- Pricewaterhouse Coopers, L.L.P., 2008. From vulnerable to valuable: how integrity can transform a supply chain. Achieving operational excellence series.
- Provan, K.G., 1980. Board power and organizational effectiveness among human service agencies. *Academy of Management journal*, 23(2), pp.221-236.
- Provan, K.G., Huang, K. and Milward, H.B., 2009. The evolution of structural embeddedness and organizational social outcomes in a centrally governed health and human services network. *Journal of Public Administration Research and Theory*, 19(4), pp.873-893.
- Pugliese, A., Nicholson, G. and Bezemer, P.J., 2015. An observational analysis of the impact of board dynamics and directors' participation on perceived board effectiveness. *British Journal of Management*, 26(1), pp.1-25.
- Putnam, R.D. and Leonardi, R., 1993. *Making democracy work: Civic traditions in modern Italy*. Princeton university press.
- Qin, B., 2011. Political connection and government patronage: Evidence from Chinese manufacturing firms. *Institute for International Economic Studies*, pp.1-36.
- Radnor, Z.J. and Barnes, D., 2007. Historical analysis of performance measurement and management in operations management. *International Journal of Productivity and Performance Management*.
- Randel, J., German, T., Cordiero, M. and Baker, J., 2004. International volunteering: Trends, added value, and social capital. Retrieved March 18, 2009.

- Rasche, A., De Bakker, F.G. and Moon, J., 2013. Complete and partial organizing for corporate social responsibility. *Journal of Business Ethics*, 115(4), pp.651-663.
- Rausch, L. and Gibbs, H., 2016. Property arrangements and soy governance in the Brazilian state of Mato Grosso: Implications for deforestation-free production. *Land*, 5(2), p.7.
- Reast, J., Lindgreen, A., Vanhamme, J. and Maon, F., 2010. The Manchester Super Casino: Experience and learning in a cross-sector social partnership. *Journal of Business Ethics*, 94(1), pp.197-218.
- Reeves, E., 2003. Public—Private Partnerships in Ireland: Policy and Practice. *Public Money and Management*, 23(3), pp.163-170.
- Rehli, F. and Jäger, U.P., 2011. The governance of international nongovernmental organizations: How funding and volunteer involvement affect board nomination modes and stakeholder representation in international nongovernmental organizations. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 22(4), p.587.
- Reichheld, F., 1996. *The Loyalty Effect* (Boston: Harvard Business School Press).
- Reid, W., 2013. BENEATH THE SURFACE AND AROUND THE TABLE. *Nonprofit Governance: Innovative Perspectives and Approaches*, p.123.
- Reis, H.T. and Judd, C.M. eds., 2000. *Handbook of research methods in social and personality psychology*. Cambridge University Press.
- Ridder, H.G., Piening, E.P. and Baluch, A.M., 2012. The third way reconfigured: How and why nonprofit organizations are shifting their human resource management. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(3), pp.605-635.
- Risse-Kappen, T., Risse, T., Ropp, S.C. and Sikkink, K. eds., 1999. *The power of human rights: International norms and domestic change* (Vol. 66). Cambridge University Press.
- Ritchie, W.J. and Kolodinsky, R.W., 2003. Nonprofit organization financial performance measurement: An evaluation of new and existing financial performance measures. *Nonprofit Management and Leadership*, 13(4), pp.367-381.
- Roberts, J., 2000. From know-how to show-how? Questioning the role of information and communication technologies in knowledge transfer. *Technology Analysis & Strategic Management*, 12(4), pp.429-443.
- Roberts, S.M., Jones Iii, J.P. and Fröhling, O., 2005. NGOs and the globalization of managerialism: A research framework. *World Development*, 33(11), pp.1845-1864.
- Robinson, C. and Schumacker, R.E., 2009. Interaction effects: centering, variance inflation factor, and interpretation issues. *Multiple Linear Regression Viewpoints*, 35(1), pp.6-11.
- Rochester, C., Paine, A.E., Howlett, S., Zimmeck, M. and Paine, A.E., 2016. *Volunteering and Society in*

- the 21st Century*. Springer.
- Rodríguez, J.A., Giménez Thomsen, C., Arenas, D. and Pagell, M., 2016. NGOs' initiatives to enhance social sustainability in the supply chain: poverty alleviation through supplier development programs. *Journal of Supply Chain Management*, 52(3), pp.83-108.
- Rodríguez, M.D.M.G., Pérez, M.D.C.C. and Godoy, M.L., 2012. Determining factors in online transparency of NGOs: A Spanish case study. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(3), pp.661-683.
- Rodwell, J.J. and Teo, S.T., 2004. Strategic HRM in for-profit and non-profit organizations in a knowledge-intensive industry: The same issues predict performance for both types of organization. *Public Management Review*, 6(3), pp.311-331.
- Rogerson, W.P., 1983. Reputation and product quality. *The Bell Journal of Economics*, pp.508-516.
- Roos, G.Ö.R.A.N. and Jacobsen, K.R.I.S.T.I.N.E., 1999. Management in a complex stakeholder organisation. *Monash Mt Eliza Business Review*, 2, pp.82-93.
- Roos, J., Edvinsson, L. and Dragonetti, N.C., 1997. *Intellectual capital: Navigating the new business landscape*. Springer.
- Rosenau, J.N., 1998. NGOs and Fragmented Authority in Globalizing Space, Prepared for Presentation at the Third Pan-European International Relations Conference. *Vienna. September*.
- Ross, D.P., 1994. *How to estimate the economic contribution of volunteer work*. Ottawa: Voluntary Action Directorate, Department of Canadian Heritage.
- Ru, J. and Ortolano, L., 2009. Development of citizen-organized environmental NGOs in China. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 20(2), pp.141-168.
- Ru, J. and Ortolano, L., 2009. Development of Citizen-organized Environmental NGOs in China. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 20(2), pp.141-168.
- Ruckdeschel, C., 1998. Intellectual Capital: The New Wealth of Organizations by Thomas Stewart. *Performance Improvement*, 37, pp.56-59.
- Ruggie, J.G., 2004. Reconstituting the global public domain—issues, actors, and practices. *European journal of international relations*, 10(4), pp.499-531.
- Ruoranen, K., Klenk, C., Schlesinger, T., Bayle, E., Clausen, J., Giauque, D. and Nagel, S., 2016. Developing a conceptual framework to analyse professionalization in sport federations. *European Journal for Sport and Society*, 13(1), pp.55-74.

- Rushing, W., 1974. Differences in profit and nonprofit organizations: A study of effectiveness and efficiency in general short-stay hospitals. *Administrative Science Quarterly*, pp.474-484.
- Russo, M.V. and Fouts, P.A., 1997. A resource-based perspective on corporate environmental performance and profitability. *Academy of Management Journal*, 40(3), pp.534-559.
- Ryan, B., Scapens, R. and Theobald, M., 2002. *Research Method & Methodology in Finance & Accounting*, (Thomson, London).
- Ryan, C. and Irvine, H., 2012. Not-for-profit ratios for financial resilience and internal accountability: A study of Australian international aid organisations. *Australian Accounting Review*, 22(2), pp.177-194.
- Saeed, A., Belghitar, Y. and Clark, E., 2016. Do political connections affect firm performance? Evidence from a developing country. *Emerging Markets Finance and Trade*, 52(8), pp.1876-1891.
- Saich, T., 2007. Citizens' perceptions of governance in rural and urban China. *Journal of Chinese Political Science*, 12(1), pp.1-28.
- Saich, T., 2010. *Governance and politics of China*. Macmillan International Higher Education.
- Saidel, J.R. and Harlan, S.L., 1998. Contracting and patterns of nonprofit governance. *Nonprofit Management and Leadership*, 8(3), pp.243-259.
- Salam, M.A., 2011. Creating sustainable supply chain through green procurement. *International Journal of Business Insights & Transformation*, 3.
- Salamon, L.M., 1995. *Partners in public service: Government-nonprofit relations in the modern welfare state*. JHU Press.
- Salamon, L.M., 1999. The nonprofit sector at a crossroads: The case of America. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 10(1), pp.5-23.
- Salamon, L.M., Sokolowski, S.W. and Haddock, M.A., 2011. Measuring the economic value of volunteer work globally: Concepts, estimates, and a roadmap to the future. *Annals of Public and Cooperative Economics*, 82(3), pp.217-252.
- Salgado, R.S., 2013. From 'talking the talk' to 'walking the walk': Implementing the EU guidelines on employment through the European Social Fund. *European Integration Online Papers (EIoP) Vol, 17*.
- Sanchez Salgado, R., 2013. EU structuring effects on civic organizations: learning from experience, learning from comparison. *Anali Hrvatskog politološkog društva: časopis za politologiju*, 9(1), pp.293-315.
- Santoro, M.D., 2000. Success breeds success: The linkage between relationship intensity and tangible outcomes in industry-university collaborative ventures. *The Journal of High Technology*

- Mmanagement Rresearch*, 11(2), pp.255-273.
- Sanyal, P., 2006. Capacity building through partnership: Intermediary nongovernmental organizations as local and global actors. *Nonprofit and Voluntary Sector Quarterly*, 35(1), pp.66-82.
- Sanzo-Perez, M.J., Rey-García, M. and Álvarez-González, L.I., 2017. The impact of professionalization and partnerships on nonprofit productivity. *The Service Industries Journal*, 37(11-12), pp.783-799.
- Sargeant, A. and Lee, S., 2002. Improving public trust in the voluntary sector: An empirical analysis. *International Journal of Nonprofit and Voluntary Sector Marketing*, 7(1), pp.68-83.
- Sargeant, A. and Lee, S., 2004. Donor trust and relationship commitment in the UK charity sector: The impact on behavior. *Nonprofit and Voluntary Sector Quarterly*, 33(2), pp.185-202.
- Sargeant, A. and Woodliffe, L., 2007. Building donor loyalty: The antecedents and role of commitment in the context of charity giving. *Journal of Nonprofit & Public Sector Marketing*, 18(2), pp.47-68.
- Sargeant, A., Lee, S. and Jay, E., 2009. Communicating the “realities” of charity costs: An institute of fundraising initiative. *Nonprofit and Voluntary Sector Quarterly*, 38(2), pp.333-342.
- Sarkar, M.B., Echambadi, R.A.J. and Harrison, J.S., 2001. Alliance entrepreneurship and firm market performance. *Strategic Mmanagement Jjournal*, 22(6 - 7), pp.701-711.
- Sarkar, S., Ghosh, K. and Petter, S., 2020. Using sSecondary dData to tTell a nNew sStory: A cCautionary tTale in hHealth iInformation tTechnology rResearch. *Communication of the Association for Information Systems*.
- Sarrico, C.S., Rhodes, M.L., Halligan, J. and Conaty, F.J., 2012. Performance management challenges in hybrid NPO/public sector settings: an Irish case. *International Journal of Productivity and Performance Management*.
- Savigny, H. and Temple, M., 2010. Political marketing models: the curious incident of the dog that doesn't bark. *Political Sstudies*, 58(5), pp.1049-1064.
- Saxton, G.D. and Guo, C., 2011. Accountability online: Understanding the web-based accountability practices of nonprofit organizations. *Nonprofit and Vvoluntary Ssector Qquarterly*, 40(2), pp.270-295.
- Scarlata, M., Gil, L.A. and Zacharakis, A., 2012. Philanthropic venture capital: Venture capital for social entrepreneurs?. Hernández - Trillo, F., Pagán, J.A. and Paxton, J., 2005. Start - up capital, microenterprises and technical efficiency in Mexico. *Review of Development Economics*, 9(3), pp.434-447.
- Schadewitz, N. and Jachna, T., 2007. Comparing inductive and deductive methodologies for design patterns identification and articulation.
- Schartmann, B. ed., 2007. *The role of internal audit in corporate governance in Europe: current status*,

- necessary improvements, future tasks.* Erich Schmidt Verlag GmbH & Co KG.
- Schlegelmilch, B.B. and Simbrunner, P., 2019. Moral licensing and moral cleansing applied to company-NGO collaborations in an online context. *Journal of Business Research*, 95, pp.544-552.
- Schmidt, A.F. and Finan, C., 2018. Linear Regression and the Normality Assumption. *Journal of Clinical Epidemiology*, 98, pp.146-151.
- Schmidt, F.L., 1971. The relative efficiency of regression and simple unit predictor weights in applied differential psychology. *Educational and Psychological Measurement*, 31(3), pp.699-714.
- Schwartz, J., 2004. Environmental NGOs in China: roles and limits. *Pacific Affairs*, pp.28-49.
- Seear, K.H., Atkinson, D.N., Henderson-Yates, L.M., Lelievre, M.P. and Marley, J.V., 2020. Maboowirriya, be healthy: Community-directed development of an evidence-based diabetes prevention program for young Aboriginal people in a remote Australian town. *Evaluation and Program Planning*, 81, p.101818.
- Seiler, T.L., 2003. Roadmap to fundraising success. *Hank Rosso's achieving excellence in fundraising.* San Francisco, CA: Jossey-Bass.
- Seitanidi, M.M. and Crane, A., 2009. Implementing CSR through partnerships: Understanding the selection, design and institutionalisation of nonprofit-business partnerships. *Journal of Business Ethics*, 85(2), pp.413-429.
- Selden, S.C. and Sowa, J.E., 2015. Voluntary turnover in nonprofit human service organizations: The impact of high performance work practices. *Human Service Organizations: Management, Leadership & Governance*, 39(3), pp.182-207.
- Selden, S.C., Sowa, J.E. and Sandfort, J., 2006. The impact of nonprofit collaboration in early child care and education on management and program outcomes. *Public Administration Review*, 66(3), pp.412-425.
- Seligman, M.E., Steen, T.A., Park, N. and Peterson, C., 2005. Positive psychology progress: empirical validation of interventions. *American Psychologist*, 60(5), p.410.
- Selsky, J.W. and Parker, B., 2005. Cross-sector partnerships to address social issues: Challenges to theory and practice. *Journal of Management*, 31(6), pp.849-873.
- Sen, B., 1987. NGO self-evaluation: issues of concern. *World Development*, 15, pp.161-167.
- Sharma, S., Vredenburg, H. and Westley, F., 1994. Strategic bridging: A role for the multinational corporation in Third World development. *The Journal of Applied Behavioral Science*, 30(4), pp.458-476.
- Sharp, Z. and Brock, D.M., 2012. Implementation through risk mitigation: Strategic processes in the nonprofit organization. *Administration & Society*, 44(5), pp.571-594.

- Shaw, E., 2006. Small firm networking: An insight into contents and motivating factors. *International Small Business Journal*, 24(1), pp.5-29.
- Shen, C.H. and Lin, C.Y., 2012. Why government banks underperform: A political interference view. *Journal of Financial Intermediation*, 21(2), pp.181-202.
- Shen, Y. and Yu, J., 2017. Local government and NGOs in China: Performance-based collaboration. *China: An International Journal*, 15(2), pp.177-191.
- Sheng, S., Zhou, K.Z. and Li, J.J., 2011. The effects of business and political ties on firm performance: Evidence from China. *Journal of Marketing*, 75(1), pp.1-15.
- Sherraden, M.S., Lough, B. and McBride, A.M., 2008. Effects of international volunteering and service: Individual and institutional predictors. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 19(4), pp.395-421.
- Shi, T., 2001. Cultural values and political trust: a comparison of the People's Republic of China and Taiwan. *Comparative politics*, pp.401-419.
- Shi, T., 2008. 9. China. In *How east Asians view democracy* (pp. 209-237). Columbia University Press.
- Shi, W., Markóczy, L. and Stan, C.V., 2014. The continuing importance of political ties in China. *Academy of Management Perspectives*, 28(1), pp.57-75.
- Shih, K.H., Chang, C.J. and Lin, B., 2010. Assessing knowledge creation and intellectual capital in banking industry. *Journal of intellectual capital*.
- Shin, J.Y., Hyun, J.H., Oh, S. and Yang, H., 2018. The effects of politically connected outside directors on firm performance: Evidence from Korean chaebol firms. *Corporate Governance: An International Review*, 26(1), pp.23-44.
- Shue, V., 1998. State power and the philanthropic impulse in China today. *Philanthropy in the World's Traditions (eds) WF Ilchman, S. Katz, & EL Queen II, Indiana University Press, Bloomington, 332*, p.354.
- Shumate, M., Hsieh, Y.P. and O'Connor, A., 2018. A nonprofit perspective on business–nonprofit partnerships: Extending the symbiotic sustainability model. *Business & Society*, 57(7), pp.1337-1373.
- Siciliano, J.I., 1996a. The relationship between formal planning and performance in nonprofit organizations. *Nonprofit management and leadership*, 7(4), pp.387-403.
- Siciliano, J.I., 1996b. The relationship of board member diversity to organizational performance. *Journal of Business Ethics*, 15(12), pp.1313-1320.
- Sieg, H. and Zhang, J., 2012. The effectiveness of private benefits in fundraising of local charities. *International Economic Review*, 53(2), pp.349-374.

- Siegel, J., 2007. Contingent political capital and international alliances: Evidence from South Korea. *Administrative Science Quarterly*, 52(4), pp.621-666.
- Siisiäinen, M., 2003. Yksi käsite, kaksi lähestymistapaa: Putnamin ja Bourdieun sosiaalinen pääoma. *Sociologia* 40 (2003): 3.
- Silverman, G., 2011. *Secrets of word-of-mouth marketing: how to trigger exponential sales through runaway word of mouth*. Amacom books.
- Singleton, R.L., Allison, E.H., Le Billon, P. and Sumaila, U.R., 2017. Conservation and the right to fish: international conservation NGOs and the implementation of the voluntary guidelines for securing sustainable small-scale fisheries. *Marine Policy*, 84, pp.22-32.
- Smith, A.K., Ayanian, J.Z., Covinsky, K.E., Landon, B.E., McCarthy, E.P., Wee, C.C. and Steinman, M.A., 2011. Conducting high-value secondary dataset analysis: An introductory guide and resources. *Journal of General Internal Medicine*, 26(8), pp.920-929.
- Smith, D.H. and Zhao, T., 2016. Review and assessment of China's nonprofit sector after Mao: Emerging civil society?. *Voluntaristics Review*, 1(5), pp.1-67.
- Smith, E. and Smith Jr, J., 2008. *Using secondary data in educational and social research*. McGraw-Hill Education (UK).
- Smith, J., Pagnucco, R. and Lopez, G.A., 1998. Globalizing human rights: the work of transnational human rights NGOs in the 1990s. *Human Rights Quarterly* Hum. Rts. Q., 20, p.379.
- Smith, S., 2015. Rethinking dependency and development between international and indigenous non-governmental organisations. *Development in Practice*, 25(2), pp.259-269.
- Smith, S.R., 1999. Comment: Volunteering and community service. *Law and Contemporary Problems*, 62(4), pp.169-176.
- Smith, S.R., 2003. Government and nonprofits in the modern age. *Society*, 40(4), pp.36-45.
- Smith, S.R., 2006. Rebuilding social welfare services after Katrina: Challenges and opportunities. *After Katrina: Public expectation and charities' response*, pp.5-10.
- Snively, K. and Tracy, M.B., 2002. Development of trust in rural nonprofit collaborations. *Nonprofit and Voluntary Sector Quarterly*, 31(1), pp.62-83.
- Snell, S.A., Youndt, M.A. and Wright, M., 1996. Establishing a framework for research in strategic human resource management: Merging resource theory and organizational learning.
- Soltz, B.A.B., 1997. The board of directors. *The nonprofit handbook: Management*, pp.114-147.
- Son, I., Lee, D., Lee, J.N. and Chang, Y.B., 2014. Market perception on cloud computing initiatives in organizations: An extended resource-based view. *Information & Management*, 51(6), pp.653-669.
- Son, K.H., 2003. A study on utilizing DEA in efficiency evaluation of social welfare agencies. *Korean*

- Journal of Social Welfare*, 52, pp.117-141.
- Song, S. and David, T.Y., 2011. The fundraising efficiency in US non-profit art organizations: an application of a Bayesian estimation approach using the stochastic frontier production model. *Journal of Productivity Analysis*, 35(2), pp.171-180.
- Sowa, J.E., 2009. The collaboration decision in nonprofit organizations: Views from the front line. *Nonprofit and Voluntary Sector Quarterly*, 38(6), pp.1003-1025.
- Soysa, I.B., Jayamaha, N.P. and Grigg, N.P., 2016. Operationalising performance measurement dimensions for the Australasian nonprofit healthcare sector. *The TQM Journal*.
- Spar, D.L. and La Mure, L.T., 2003. The power of activism: Assessing the impact of NGOs on global business. *California Mmanagement Rreview*, 45(3), pp.78-101.
- Speckbacher, G., 2003. The economics of performance management in nonprofit organizations. *Nonprofit Mmanagement and Lleadership*, 13(3), pp.267-281.
- Spires, A.J., 2011. Contingent symbiosis and civil society in an authoritarian state: Understanding the survival of China's grassroots NGOs. *American Jjournal of Ssociology*, 117(1), pp.1-45.
- Spires, A.J., Tao, L. and Chan, K.M., 2014. Societal support for China's grass-roots NGOs: Evidence from Yunnan, Guangdong and Beijing. *The China Journal*, (71), pp.65-90.
- Squire, B., Cousins, P.D., Lawson, B. and Brown, S., 2009. The effect of supplier manufacturing capabilities on buyer responsiveness: the role of collaboration. *International Journal of Operations & Production Management*, 29(8), pp.766-788.
- Staggenborg, S., 1988. The consequences of professionalization and formalization in the pro-choice movement. *American Ssociological Rreview*, pp.585-605.
- Stank, T.P., Keller, S.B. and Closs, D.J., 2001. Performance benefits of supply chain logistical integration. *Transportation Jjournal*, pp.32-46.
- Stapleton, L., 2013. Fighting for success: the use of resources by NGOs in the anti-human trafficking social movement.
- Steckel, R. and Simons, R., 1992. *Doing best by doing good: How to use public purpose partnerships to boost corporate profits and benefit your community*. EP Dutton.
- Stekelorum, R., Laguir, I. and Elbaz, J., 2019. Cooperation with international NGOs and supplier assessment: Investigating the multiple mediating role of CSR activities in SMEs. *Industrial Marketing Management*.
- Sterne, R., Heaney, D. and Britton, B., 2001. The partnership toolbox. *Godalming, Surrey, UK: WWF-UK*.

- Stewart, A.J. and Faulk, L., 2014. Administrative growth and grant payouts in nonprofit foundations: Fulfilling the public good amid professionalization?. *Public Administration Review*, 74(5), pp.630-639.
- Stewart, D.W. and Kamins, M.A., 1993. *Secondary research: Information sources and methods* (Vol. 4). Sage.
- Stone, M.M. and Ostrower, F., 2007. Acting in the public interest? Another look at research on nonprofit governance. *Nonprofit and Voluntary Sector Quarterly*, 36(3), pp.416-438.
- Storey, J. and Quintas, P., 2001. Knowledge management and HRM. *Human resource management: A critical text*, pp.339-363.
- Stuart, T.E., Hoang, H. and Hybels, R.C., 1999. Interorganizational endorsements and the performance of entrepreneurial ventures. *Administrative Science Quarterly*, 44(2), pp.315-349.
- Stühlinger, S. and Hersberger-Langloh, S.E., 2021. Multitasking NPOs: An Analysis of the Relationship Between Funding Intentions and Nonprofit Capacities. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, pp.1-12.
- Suárez, D. and Gugerty, M.K., 2016. Funding civil society? Bilateral government support for development NGOs. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(6), pp.2617-2640.
- Suárez, D. and Marshall, J.H., 2014. Capacity in the NGO sector: Results from a national survey in Cambodia. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(1), pp.176-200.
- Suárez, D. and Marshall, J.H., 2014. Capacity in the NGO sector: Results from a national survey in Cambodia. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(1), pp.176-200.
- Suárez, D.F., 2011. Collaboration and professionalization: The contours of public sector funding for nonprofit organizations. *Journal of Public Administration Research and Theory*, 21(2), pp.307-326.
- Suchman, M.C., 1995. Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), pp.571-610.
- Suk, K.P., 2002. The development of Korean NGOs and governmental assistance to NGOs. *Korea Journal*, 42(2), pp.279-303.
- Sullivan, H. and Skelcher, C., 2017. *Working across boundaries: collaboration in public services*. Macmillan International Higher Education.
- Sun, L., 2004. Transition and Breaking Apart: The Change of Chinese Social Structure since the Reform and Opening up.

- Sun, P., Mellahi, K. and Thun, E., 2010. The dynamic value of MNE political embeddedness: The case of the Chinese automobile industry. *Journal of International Business Studies*, 41(7), pp.1161-1182.
- Sun, P., Mellahi, K. and Wright, M., 2012. The contingent value of corporate political ties. *Academy of Management Perspectives*, 26(3), pp.68-82.
- Sun, R. and Asencio, H.D., 2019. Using Social Media to Increase Nonprofit Organizational Capacity. *International Journal of Public Administration*, 42(5), pp.392-404.
- Sykes, A.O., 1993. An introduction to regression analysis.
- Szeto, R., Wright, P.C. and Cheng, E., 2006. Business networking in the Chinese context: Its role in the formation of guanxi, social capital and ethical foundations. *Management Research News*.
- Tang, W., 2005. *Public opinion and political change in China*. Stanford University Press.
- Tashakkori, A., Teddlie, C. and Teddlie, C.B., 1998. *Mixed methodology: Combining qualitative and quantitative approaches* (Vol. 46). Sage.
- Taylor, M. and Taylor, A., 2014. Performance measurement in the Third Sector: the development of a stakeholder-focussed research agenda. *Production Planning & Control*, 25(16), pp.1370-1385.
- Teece, D.J., Pisano, G. and Shuen, A., 1997. Dynamic capabilities and strategic management. *Strategic Management Journal*, 18(7), pp.509-533.
- Teegen, H., 2003. International NGOs as global institutions: Using social capital to impact multinational enterprises and governments. *Journal of International Management*, 9(3), pp.271-285.
- Teegen, H., Doh, J.P. and Vachani, S., 2004. The importance of nongovernmental organizations (NGOs) in global governance and value creation: An international business research agenda. *Journal of International Business Studies*, 35(6), pp.463-483.
- Teelken, C., 2008. The intricate implementation of performance measurement systems: exploring developments in professional-service organizations in the Dutch non-profit sector. *International Review of Administrative Sciences*, 74(4), pp.615-635.
- Thibault, L., Slack, T. and Hinings, B., 1991. Professionalism, structures and systems: The impact of professional staff on voluntary sport organizations. *International review for the sociology of sport*, 26(2), pp.83-98.
- Thomas, B.J., 2017. Examining NGO Performance: A Case of the Cluster Approach
- Thomas, D.R., 2003. A general inductive approach for qualitative data analysis.
- Thomas, G., 2001. *Human traffic: Skills, employers and international volunteering*. Demos.
- Thomas, T., Ott, J.S. and Liese, H., 2011. Coproduction, participation and satisfaction with rehabilitation services following the 2001 earthquake in Gujarat, India. *International Social Work*, 54(6), pp.751-766.

- Thompson, C.G., Kim, R.S., Aloe, A.M. and Becker, B.J., 2017. Extracting the variance inflation factor and other multicollinearity diagnostics from typical regression results. *Basic and Applied Social Psychology*, 39(2), pp.81-90.
- Thompson, J., 1967. *Organizations in Action*. New York.
- Thornhill, A., Saunders, M. and Lewis, P., 2009. Research methods for business students. *Essex: Pearson Education Ltd*.
- Tinkelman, D., 1999. Factors affecting the relation between donations to not-for-profit organizations and an efficiency ratio. *Research in Government and Nonprofit Accounting*, 10(1), pp.135-161.
- Tomei, J., Semino, S., Paul, H., Joensen, L., Monti, M. and Jelsøe, E., 2010. Soy production and certification: the case of Argentinean soy-based biodiesel. *Mitigation and Adaptation Strategies for Global Change*, 15(4), pp.371-394.
- Tong, H. and Xiao, H., 2019. Political connection impairs enterprise innovation: An empirical study based on Chinese private listed enterprises. *International Journal of Economics and Finance*, 11(7), pp.1-1.
- Tornikoski, E.T. and Newbert, S.L., 2007. Exploring the determinants of organizational emergence: A legitimacy perspective. *Journal of Business Venturing*, 22(2), pp.311-335.
- Tötterman, H. and Sten, J., 2005. Start-ups: Business incubation and social capital. *International Small Business Journal*, 23(5), pp.487-511.
- Tran, L. and AbouAssi, K., 2020. Local organizational determinants of local-international NGO collaboration. *Public Management Review*, pp.1-21.
- Trussel, J.M., 2002. Revisiting the prediction of financial vulnerability. *Nonprofit Management and Leadership*, 13(1), pp.17-31.
- Trzcinski, E. and Sobock, J.L., 2012. Predictors of growth in small and mid-sized nonprofit organizations in the Detroit metropolitan area. *Administration in Social Work*, 36(5), pp.499-519.
- Tsai, W. and Ghoshal, S., 1998. Social capital and value creation: The role of intrafirm networks. *Academy of Management Journal*, 41(4), pp.464-476.
- Tuckman, H.P. and Chang, C.F., 1991. A methodology for measuring the financial vulnerability of charitable nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 20(4), pp.445-460.
- Ucbasaran, D., Lockett, A., Wright, M. and Westhead, P., 2003. Entrepreneurial founder teams: Factors associated with member entry and exit. *Entrepreneurship Theory and Practice*, 28(2), pp.107-128.
- Ujunwa, A., 2012. Board characteristics and the financial performance of Nigerian quoted firms. *Corporate Governance: The International Journal of Business in Society*.

- Ulin, S.S. and Keyserling, W.M., 2004. Case studies of ergonomic interventions in automotive parts distribution operations. *Journal of Occupational Rehabilitation*, 14(4), pp.307-326.
- Ulrich, D. and Lake, D.G., 1990. *Organizational capability: Competing from the inside out*. John Wiley & Sons.
- Unerman, J. and Bennett, M., 2004. Increased stakeholder dialogue and the internet: towards greater corporate accountability or reinforcing capitalist hegemony?. *Accounting, Organizations and Society*, 29(7), pp.685-707.
- United Nation (2003). *NGO COMMITTEE Committee CONCLUDES concludes 2002 RESUMED resumed SESSIONsession, WITH with FINALfinal RECOMMENDATIONS recommendations ON on ECONOMIC economic AND and SOCIAL social COUNCIL council CONSULTATIVE consultative STATUS status | Meetings Coverage and Press Releases*. [online] www.un.org. Available at: <https://www.un.org/press/en/2003/ngo494.doc.htm>.
- United Nations (UN). 2004. http://www.un.org/esa/sustdev/partnerships/partnership_background.html.
- University of York. (2019). *Code of Practice on Research Integrity - Staff home, The University of York*. [online] Available at: <https://www.york.ac.uk/staff/research/governance/research-policies/research-code/>.
- Urquía-Grande, E., Lorain, M.A., Rautiainen, A.I. and Cano-Montero, E.I., 2021. Balance with logic-measuring the performance and sustainable development efforts of an NPO in rural Ethiopia. *Evaluation and Program Planning*, 87, p.101944.
- Vafeas, N., 1999. Board meeting frequency and firm performance. *Journal of financial economics*, 53(1), pp.113-142.
- Vakil, A.C., 1997. Confronting the classification problem: Toward a taxonomy of NGOs. *World Development*, 25(12), pp.2057-2070.
- Valentinov, V., 2008. The transaction cost theory of the nonprofit firm: Beyond opportunism. *Nonprofit and Voluntary Sector Quarterly*, 37(1), pp.5-18.
- van der Heijden, H., 2013. Charities in competition: Effects of accounting information on donating adjustments. *Behavioral Research in Accounting*, 25(1), pp.1-13.
- van der Heijden, H., 2013. Small is beautiful? Financial efficiency of small fundraising charities. *The British Accounting Review*, 45(1), pp.50-57.
- van Esch, E., Wei, L.Q. and Chiang, F.F., 2018. High-performance human resource practices and firm performance: The mediating role of employees' competencies and the moderating role of climate for creativity. *The International Journal of Human Resource Management*, 29(10), pp.1683-1708.
- Van Tulder, R. and Fortanier, F., 2009. Business and sustainable development: from passive involvement

- to active partnerships. *Doing Good or Doing Better*, p.211.
- Verbruggen, S., Christiaens, J. and Milis, K., 2011. Can resource dependence and coercive isomorphism explain nonprofit organizations' compliance with reporting standards?. *Nonprofit and Voluntary Sector Quarterly*, 40(1), pp.5-32.
- Vestergaard, A., Murphy, L., Morsing, M. and Langevang, T., 2020. Cross-sector partnerships as capitalism's new development agents: Reconceiving impact as empowerment. *Business & Society*, 59(7), pp.1339-1376.
- Villena, V.H. and Gioia, D.A., 2018. On the riskiness of lower-tier suppliers: Managing sustainability in supply networks. *Journal of Operations Management*, 64, pp.65-87.
- Vogel, D., 2008. Private global business regulation. *Annual Review of Political Science* *Annu. Rev. Polit. Sci.*, 11, pp.261-282.
- Waddock, S.A., 1991. A typology of social partnership organizations. *Administration & Society*, 22(4), pp.480-515.
- Wagner, L., 1994. The road least traveled: Board roles in fundraising. *New Directions for Philanthropic Fundraising*, 1994(4), pp.33-47.
- Wals, A.E. ed., 2007. *Social learning towards a sustainable world: Principles, perspectives, and praxis*. Wageningen Academic Publishers.
- Walters, J.E., 2020. Organizational capacity of nonprofit organizations in rural areas of the United States: A scoping review. *Human Service Organizations: Management, Leadership & Governance*, 44(1), pp.63-91.
- Wambugu, E.M., 2014. *Influence of internal controls on operational efficiency in non-governmental organizations: A case of AMREF Health Africa in Kenya* (Doctoral Dissertation, University of Nairobi).
- Wan, W.P., Hoskisson, R.E., Short, J.C. and Yiu, D.W., 2011. Resource-based theory and corporate diversification: Accomplishments and opportunities. *Journal of Management*, 37(5), pp.1335-1368.
- Wand, Y. and Weber, R., 1993. On the ontological expressiveness of information systems analysis and design grammars. *Information Systems Journal*, 3(4), pp.217-237.
- Wang, C., Hong, J., Kafouros, M. and Wright, M., 2012. Exploring the role of government involvement in outward FDI from emerging economies. *Journal of International Business Studies*, 43(7), pp.655-676.
- Wang, C., Kafouros, M., Yi, J., Hong, J. and Ganotakis, P., 2020. The role of government affiliation in explaining firm innovativeness and profitability in emerging countries: Evidence from China. *Journal of World Business*, 55(3), p.101047.

- Wang, C., Li, X.L. and Gao, Y., 2014, August. The strength of ties on legitimacy in the different development stages. In *2014 International Conference on Management Science & Engineering 21th Annual Conference Proceedings* (pp. 358-365). IEEE.
- Wang, D., Sutherland, D., Ning, L., Wang, Y. and Pan, X., 2018. Exploring the influence of political connections and managerial overconfidence on R&D intensity in China's large-scale private sector firms. *Technovation*, 69, pp.40-53.
- Wang, H. and Qian, C., 2011. Corporate Philanthropy and Financial Performance: The Roles of Social Expectations and Political Access.(2011). *Academy of Management Journal*, 54(6), pp.1159-1181.
- Wang, H., Bi, J., Wheeler, D., Wang, J., Cao, D., Lu, G. and Wang, Y., 2004. Environmental performance rating and disclosure: China's GreenWatch program. *Journal of Environmental management*, 71(2), pp.123-133.
- Wang, M. and Liu, Q., 2009. Analyzing China's NGO Development System. *The China Nonprofit Review*, 1(1), pp.5-35.
- Wang, Q. and Yao, Y., 2016. Resource dependence and government-NGO relationship in China. *The China Nonprofit Review*, 8(1), pp.27-51.
- Wang, Y., Yao, C. and Kang, D., 2019. Political connections and firm performance: Evidence from government officials' site visits. *Pacific-basin Finance Jjournal*, 57, p.101021.
- Wangenheim, F.V., 2005. Postswitching negative word of mouth. *Journal of service research*, 8(1), pp.67-78.
- Wank, D.L., 1995. Private business, bureaucracy, and political alliance in a Chinese city. *The Australian Journal of Chinese Affairs*, (33), pp.55-71.
- Watanabe, T., 2007. International comparison on the occurrence of social movements. *Journal of Business Research*, 60(7), pp.806-812.
- Waters, R.D., 2010. The use of social media by nonprofit organizations: An examination from the diffusion of innovations perspective. In *Social computing: Concepts, Methodologies, Tools, and Applications* (pp. 1420-1432). IGI Global.
- Wati, L.N., Hj, I.P., Pirzada, K. and Sudarsono, R., 2019. Political connection, blockholder ownership and performance. *Entrepreneurship and Sustainability Issues*, 7(1), p.52.
- Weber, E.P. and Khademian, A.M., 2008. Wicked problems, knowledge challenges, and collaborative capacity builders in network settings. *Public Administration review*, 68(2), pp.334-349.
- Wei, Q., 2019. *The governance of non-governmental organizations in an authoritarian state: evidence from Chinese foundations* (Doctoral dissertation, Memorial University of Newfoundland).
- Wei, Q., 2020. From direct involvement to indirect control? A multilevel analysis of factors influencing

- Chinese foundations' capacity for resource mobilization. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 31(4), pp.762-778.
- Weinstein, S. and Barden, P., 2017. *The complete guide to fundraising management*. John Wiley & Sons.
- Weisbrod, A., Bjork, A., McLaughlin, D., Federle, T., McDonough, K., Malcolm, J. and Cina, R., 2016, October. Framework for evaluating sustainably sourced renewable materials. In *Supply Chain Forum: An International Journal*(Vol. 17, No. 4, pp. 259-272). Taylor & Francis.
- Weisbrod, B.A. and Dominguez, N.D., 1986. Demand for collective goods in private nonprofit markets: Can fundraising expenditures help overcome free-rider behavior?. *Journal of Ppublic Eeconomics*, 30(1), pp.83-96.
- Westhead, P. and Story, D.J., 1997. Financial constraints on the growth of high technology small firms in the United Kingdom. *Applied Financial Economics*, 7(2), pp.197-201.
- Westley, F. and Vredenburg, H., 1991. Strategic bridging: The collaboration between environmentalists and business in the marketing of green products. *The Journal of applied behavioral science*, 27(1), pp.65-90.
- Whiteside, M., Mills, J. and McCalman, J., 2012. Using secondary data for grounded theory analysis. *Australian Social Work*, 65(4), pp.504-516.
- Willems, J., Waldner, C.J., Dere, Y.I., Matsuo, Y. and Högy, K., 2017. The role of formal third-party endorsements and informal self-proclaiming signals in nonprofit reputation building. *Nonprofit and Voluntary Sector Quarterly*, 46(5), pp.1092-1105.
- Williams, M. and Buttle, F., 2014. Managing negative word-of-mouth: an exploratory study. *Journal of Mmarketing Mmanagement*, 30(13-14), pp.1423-1447.
- Williams, R.H., 2001. Loose Connections: Joining Together in America's Fragmented Communities.
- Wilson, J., 2000. Volunteering. *Annual review of sociology*, 26(1), pp.215-240.
- Winand, M., Zintz, T., Bayle, E. and Robinson, L., 2010. Organizational performance of Olympic sport governing bodies: dealing with measurement and priorities. *Managing Leisure*, 15(4), pp.279-307.
- Witt, P., 2009. Vorstand, Aufsichtsrat und ihr Zusammenwirken aus betriebswirtschaftlicher Sicht. *Handbuch Corporate Governance. Leitung und Überwachung börsennotierter Unternehmen in der Rechts-und Wirtschaftspraxis*, 2, pp.303-319.
- Wolf, T., 1999. Managing a nonprofit organization in the twenty-first century.
- Wong, W.Y. and Hooy, C.W., 2018. Do types of political connection affect firm performance differently?. *Pacific-Basin Finance Journal*, 51, pp.297-317.
- Woodman, S., 2006. Non-Governmental Organizations in Contemporary China: Paving the Way to Civil Society? *The China Quarterly*, 2006(186), pp. 476-478.

- World Bank, 2017. Public-Private Partnerships: Reference Guide Version 3.
- Wright, P.M., McMahan, G.C. and McWilliams, A., 1994. Human resources and sustained competitive advantage: a resource-based perspective. *International Journal of Human Resource Management*, 5(2), pp.301-326.
- Wu, F., 2002. New partners or old brothers? GONGOs in transnational environmental advocacy in China. *China Environment Series*, 5, pp.45-58.
- Wu, J., Xu, M. and Zhang, P., 2018. The impacts of governmental performance assessment policy and citizen participation on improving environmental performance across Chinese provinces. *Journal of Cleaner Production*, 184, pp.227-238.
- Wu, Z. and Jia, F., 2018. Toward a theory of supply chain fields—understanding the institutional process of supply chain localization. *Journal of Operations Management*, 58, pp.27-41.
- Xie, B., Davidson III, W.N. and DaDalt, P.J., 2003. Earnings management and corporate governance: the role of the board and the audit committee. *Journal of corporate finance*, 9(3), pp.295-316.
- Xie, L. and Mol, A.P., 2006. 11. THE The ROLE role OF of GUANXI Guanxi IN in THE the EMERGING emerging ENVIRONMENTAL environmental MOVEMENT movement IN in CHINACHina. *Community and Ecology: Dynamics of Pplace, Ssustainability and Ppolitics*, 10, pp.269-292.
- Xin, K.K. and Pearce, J.L., 1996. Guanxi: Connections as substitutes for formal institutional support. *Academy of Management Journal*, 39(6), pp.1641-1658.
- Xu, D., Huo, B. and Sun, L., 2014. Relationships between intra-organizational resources, supply chain integration and business performance: an extended resource-based view. *Industrial Management & Data Systems*, 114(8), pp.1186-1206.
- Xu, Y. and Ngai, N.P., 2011. Moral resources and political capital: Theorizing the relationship between voluntary service organizations and the development of civil society in China. *Nonprofit and Voluntary Sector Quarterly*, 40(2), pp.247-269.
- Xu, Y., 2017. Volunteerism and the state: Understanding the development of volunteering in China. In *Perspectives on Vvolunteering* (pp. 213-226). Springer, Cham.
- Yanacopulos, H., 2005. The strategies that bind: NGO coalitions and their influence. *Global Networks*, 5(1), pp.93-110.
- Yanay, U., Benjamin, S. and Yamin, H.G., 2011. Networking emergency teams in Jerusalem. *Disasters*, 35(1), pp.183-199.
- Yang, A., 2013. When transnational civil network meets local context: An exploratory hyperlink network analysis of Northern/Southern NGOs' virtual network in China. *Journal of International and*

- Intercultural Communication*, 6(1), pp.40-60.
- Yang, G., 2005. Environmental NGOs and institutional dynamics in China. *China Q.*, p.46.
- Yang, M.M.H., 2016. *Gifts, favors, and banquets: The art of social relationships in China*. Cornell University Press.
- Yang, Y., Brennan, I. and Wilkinson, M., 2014. Public trust and performance measurement in charitable organizations. *International Journal of Productivity and Performance Management*.
- Yang, Y., Jia, F. and Xu, Z., 2019. Towards an integrated conceptual model of supply chain learning: an extended resource-based view. *Supply Chain Management: An International Journal*.
- Yang, Y., Zhang, X., Tang, D. and Wilkinson, M., 2015. The abolition of dual administration of NGOs in China: Imperatives and challenges. *International Journal of Social Science and Humanity*, 5(6), p.546.
- Yarbrough Jr, E., Abebe, M. and Dadanlar, H., 2017. Board political experience and firm internationalization strategy. *Journal of Strategy and Management*.
- Yaziji, M., 2004. Turning gadflies into allies. *Harvard business review*, 82(2), pp.110-5.
- Yeh, C., Taylor, T.L. and Hoye, R.S., 2007. Board Roles in Nonprofit Sport Organisations with a Dual Board System. In *Australian and New Zealand Academy of Management Conference*. ANZAM.
- Yermack, D., 2006. Board members and company value. *Financial Markets and Portfolio Management*, 20(1), pp.33-47.
- Yeung, I.Y. and Tung, R.L., 1996. Achieving business success in Confucian societies: The importance of guanxi (connections). *Organizational Dynamics*, 25(2), pp.54-65.
- Yin, D., 2009. China's attitude toward foreign NGOs. *Washington University Global Studies Law Review Wash. U. Global Stud. L. Rev.*, 8, p.521.
- Yiu, D.W., Wan, W.P., Ng, F.W., Chen, X. and Su, J., 2014. Sentimental drivers of social entrepreneurship: A study of China's Guangcai (Glorious) Program. *Management and Organization Review*, 10(1), pp.55-80.
- Yli - Renko, H., Autio, E. and Sapienza, H.J., 2001. Social capital, knowledge acquisition, and knowledge exploitation in young technology - based firms. *Strategic Mmanagement Jjournal*, 22(6 - 7), pp.587-613.
- Young, D.R., 2017. *Financing nonprofits and other social enterprises: A benefits approach*. Edward Elgar Publishing.
- Young, N. and Shih, J., 2003. The Chinese diaspora and philanthropy. *Harvard University Global Equity Initiative*, 3.
- Yu, H., Nahm, A.Y. and Song, Z., 2017. Guanxi, political connections and resource acquisition in Chinese

- publicly listed private sector firms. *Asia Pacific Business Review*, 23(3), pp.336-353.
- Yu, K. ed., 2010. *The Reform of Governance*. Brill.
- Zahra, S.A. and Pearce, J.A., 1989. Boards of directors and corporate financial performance: A review and integrative model. *Journal of Mmanagement*, 15(2), pp.291-334.
- Zald, M.N. and Ash, R., 1966. Social movement organizations: Growth, decay and change. *Social Fforces*, 44(3), pp.327-341.
- Zald, M.N., 1996. Culture, ideology, and strategic framing. *Comparative perspectives on social movements: Political opportunities, mobilizing structures, and cultural framings*, pp.261-274.
- Zammit, A., 2003. Development at Risk: Rethinking UN-Business Partnerships, a joint publication by The South Centre and UNRISD.
- Zerbe, R.O., 2002. *Economic efficiency in law and economics*. Edward Elgar Publishing.
- Zhai, Y., 2018. Traditional values and political trust in China. *Journal of Asian and African Studies*, 53(3), pp.350-365.
- Zhan, X. and Tang, S.Y., 2016. Understanding the implications of government ties for nonprofit operations and functions. *Public Administration Review*, 76(4), pp.589-600.
- Zhan, X. and Tang, S.Y., 2016. Understanding the implications of government ties for nonprofit operations and functions. *Public Aadministration Rreview*, 76(4), pp.589-600.
- Zhan, Xueyong and Tang, Shui-Yan, 2013, Political opportunities, resource constraints and policy advocacy of environmental NGOs in China. *Public Administration*. 91. 10.1111/j.1467-9299.2011.02011.x.
- Zhang, C., 2020. Covid-19 in China: From ‘Chernobyl moment to impetus for nationalism. *Made in China Journal*, 5(2), pp.162-165.
- Zhang, Z., Guo, C. and Cai, D., 2011. Governing Chinese nonprofit organizations: The promise and limits of the “third way”. *International Review of Public Administration*, 16(1), pp.11-30.
- Zhang, Z., Guo, C. and Cai, D., 2011. Governing Chinese nonprofit organizations: The promise and limits of the “third way”. *International Review of Public Administration*, 16(1), pp.11-30.
- Zhao, R., Wu, Z. and Tao, C., 2016. Understanding service contracting and its impact on NGO development in China. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(5), pp.2229-2251.
- Zheng, W., Ni, N. and Crilly, D., 2019. Non - profit organizations as a nexus between government and business: Evidence from Chinese charities. *Strategic Management Journal*, 40(4), pp.658-684.
- Zhong, Y., 2003. *Local Government and Politics in China: Challenges from Below* (Armonk, NY; London: ME Sharpe).

- Zhou, K.Z., Gao, G.Y. and Zhao, H., 2017. State ownership and firm innovation in China: An integrated view of institutional and efficiency logics. *Administrative Science Quarterly*, 62(2), pp.375-404.
- Zhu, J., Ye, S. and Liu, Y., 2018. Legitimacy, board involvement, and resource competitiveness: Drivers of NGO revenue diversification. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 29(6), pp.1176-1189.
- Zhu, Z., Zhao, R. and Tao, C., 2021. Chinese NPOs in Service Contracting at the Community Level: Challenges and Strategies. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, pp.1-15.
- Zhuang, J. and Girginov, V., 2012. Volunteer selection and social, human and political capital: a case study of the Beijing 2008 Olympic Games. *Managing Leisure*, 17(2-3), pp.239-256.
- Zihnioğlu, Ö., 2019. European Union funds and the assumed professionalization of Turkish civil society organizations. *Turkish Studies*, 20(5), pp.657-679.
- Zimmermann, J.A.M. and Stevens, B.W., 2006. The use of performance measurement in South Carolina nonprofits. *Nonprofit management and leadership*, 16(3), pp.315-327.
- Zorn, T.E., Grant, S. and Henderson, A., 2013. Strengthening resource mobilization chains: Developing the social media competencies of community and voluntary organizations in New Zealand. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 24(3), pp.666-687.