

- **Authors:**
  - Cristina Ortega-Rodríguez 0000-0001-8991-077x  
Co- Author
  
  - Lucía Martín-Montes 0000-0001-5370-1087  
Co-Author
  
  - Antonio Luis Moreno-Albarracín 0000-0002-4127-7247  
Co-Author
  
  - Ana Licerán-Gutiérrez 0000-0001-9154-8685  
Co- Author
  
- **Authors Affiliation:** Department of Financial Economics and Accounting, University of Jaén, Jaén, Spain
  
- **Thematic area:** Non-profit sector entities
  
- **Keywords:** Non-profit organizations (NPOs), good governance, systematic literature review, self-regulation, accountability

**Accountability and Good Governance Mechanisms in NPO: a systematic literature review**

This systematic literature review is justified by four paramount reasons: (i) the importance of good governance among NPOs because of fraud cases; (ii) the absence of definition

of good governance; (iii) the need to clarify the good governance mechanisms available and (iv) the scarcity of articles in the field.

According to this analysis, which contribute to the existing literature providing a detailed guidance of effective mechanisms to increase good and ethical practices available, NPOs need to enhance their good governance quality so as to obtain public confidence and convince society of the efficiently management of the funds and resources received.

## **1. Introduction**

Accountability demands in non-profit organizations (NPOs, hereinafter)<sup>1</sup> have never been stronger (Bromley & Orchard, 2016; Dhanani & Connolly, 2015; Pape et al., 2020; Williams & Taylor, 2013). The term “accountability” has become an inseparable issue with the non-profit sector (Othman & Ali, 2014) involving a variety of stakeholders (Gugerty, Sidel, & Bies, 2010; LeRoux & Wright, 2010). Among various aspects of the accountability, non-profit governance (Coule, 2015; Lee, 2016; Tacon, Walters, & Cornforth, 2017) and its practices (Lichtsteiner & Lutz, 2012) have been in the spotlight. It can be seen how “accountability” and “good governance” are closely related concepts (Dumont, 2013).

To some extent, the awakening of the study of non-profit governance is caused by several cases of fraud, management manipulation and highly-publicized scandals involving boards and executives (Archambeault & Webber, 2018; Lee, 2016; Lichtsteiner & Lutz, 2012) uncovered in recent years (LeClair, 2019). Although only a minority of NPOs seems to be involved in such scandals, the misconduct of a single NPO may cause substantial reputational damages for the whole sector (Hielscher, Winkin, Crack, & Pies, 2017). These facts may have a destructive impact because it makes donors being worried of whether their donated resources are being employed properly (Szper & Prakash, 2011). Therefore, the biggest challenge facing NPOs today is to demonstrate that resources they receive are being used with the best quality standards and that they are fully allocated to the fulfilment of the mission. Concepts such as transparency, credibility, and good governance, have become key issues to gain the trust of society and stakeholders.

These cases have attracted concern from both the community and public authorities, and lead to research on the good governance field (Lichtsteiner & Lutz, 2012) as a mechanism to prevent the occurrence of fraud cases, avoid corruption and reduce the managerial opportunism (Harris, Petrovits, & Yetman, 2017; López-Arceiz & Bellostas, 2020; Lu, Huang, Deng, & Lu, 2020). A need for a framework that can assist professionals and researchers in the sector to obtain a deeper understanding of the good governance is needed and thus, there are several reasons that justify this Systematic Literature Review (SLR, hereinafter) (i) the importance of good governance among NPOs due to the occurrence of fraud cases and the funding and resources dependency of the sector; (ii) the absence of a single definition of good governance; (iii) the need to shed light on the good governance mechanisms available and finally (iv) the scarcity of articles in the field and the consequent gap regarding an uniform measurement tool to determine the level of good governance in the NPOs. These several reasons lead us to deep in the knowledge of this field of study that has been little researched. This is the objective of this review.

For this reason, we intend to expand the understanding of good governance in NPOs by answering two research questions: “(1) what are the reasons that inspire NPOs to implement good governance mechanisms?” and “(2) what are the good governance mechanisms carried out by NPOs?” Therefore, we conducted a Systematic Literature Review (SLR, hereinafter) in the main non-profit journals, for the identification, selection,

---

<sup>1</sup> In this review the term Non-profit Organization (NPO) is used to refer to any organization that is part of the Non-Profit Sector.

and evaluation of the published research on the non-profit good governance. A set of 62 articles has been analysed and synthesized.

Through this methodology a new classification of the non-profit literature is offered by presenting three research lines and thirteen research sub-lines which can be used in further empirical research. Among the main results, avoiding cases of fraud and be accountable to stakeholders highlight as the most important reasons for implementing good governance mechanisms. In addition, a framework of governance is proposed to explain both internal and external mechanisms available to NPOs.

As a general conclusion, NPOs need to enhance their good governance quality so that they can obtain public confidence and respect from society (Ni & Zhan, 2017). The survival of the NPOs will depend, on their ability to convince that decisions, processes, and all actions taken are carried out with the best levels of excellence.

## **2. Theoretical background**

This subsection aims to clarify the concept of good governance in the non-profit context. To do so, it is necessary to overcome two additional concepts that are inherent in non-profit "good governance": the terms "governance" and "self-regulation".

In the existing literature on NPOs the term "governance" is closely related to the boards of directors because it is associated with the exercise of authority, management, operation and control (Speckbacher, 2008; Stone & Ostrower, 2007). Besides, it can refer to operational guidelines for the interaction between board of directors and stakeholders (Gill, Flynn, & Reissing, 2005; Schnurbein, 2009). Even more recently, governance is understood as the decisions of board members (Tacon et al., 2017) and those policies and procedures that the board of directors carry out to achieve the success of a NPO (Harris, Tate, & Zimmerman, 2019) or the strategy's effectiveness (Boesso, Cerbioni, Menini, & Parbonetti, 2015). Such broad notions of "governance" and its boards have been debated extensively in the non-profit literature, being, on the contrary the concept "good governance" nothing studied from the empirical point of view as we will notice next. Hence, within the field of non-profit research, governance has clearly been defined through the governing system comprises the board of directors (Stone & Ostrower, 2007). However, this approach is not unique to the governance definition. Effective governance is not only crucial to the soundness of a governing body, but also to its ability to achieve the organization's mission (WANGO, 2005). Thus, other aspect dominant in the non-profit literature, entails governance as a way to achieve the social mission by a set of conditions that should be fulfilled and practices that should be applied (Willems, Andersson, Jegers, & Renz, 2017) and it can be emphasized by previously adding the word "good" or even "best" practices (Wagner, 2014).

Meanwhile, the concept "self-regulation" develops the sector's ability to access, diversify, and attract external funding (AbouAssi, 2015) and thus, it serves to signal non-profit credibility (Gugerty, 2010). Self-regulation is considered a learning exercise for NPOs because it helps shape the non-profit sector's values and norms (AbouAssi, 2015). In short, it contributes to better NPOs' accountability to different stakeholders and reflects on the reinforcement of legitimacy of the sector to play an active role in society (Argandoña, 2007; Ebrahim, 2003).

By these definitions, it is assumed that NPOs should adopt governance practices or self-regulation forms that aim to bring about good governance in the eyes of the society and in general, achieve desirable levels of accountability.

### 3. Methodology

This study adopted a SLR method. Applying this method is intended to synthesize the content of a group of articles on a specific field of study providing scientific knowledge (Denyer & Tranfield, 2009). A major advantage to highlight in this method is that it leads to a structured and repeatable sequence of steps, which can be verified and replicated (Denyer & Tranfield, 2009; Tranfield, Denyer, & Smart, 2003). Thus, SLR helps researchers to synthesize the papers under review (Kraus, Breier, & Dasí-Rodríguez, 2020). In this process, all the steps developed are explained. To identify the literature, this paper follows a specific protocol based on five steps (Denyer & Tranfield, 2009): (1) Formulation of the research questions; (2) Identification of the studies; (3) Selection and evaluation of relevant studies; (4) Analysis and synthesis; (5) Presentation of the results. Preliminary searches were done to determine that there is no literature review addressing this question. Next, each of the mentioned phases is described in greater detail.

#### 3.1. Phase 1. Formulation of the research questions

The first phase in a SLR is to define the question(s) that the research has to answer. Therefore, the following Research Questions (RQs, hereinafter) have been determined for the purpose of this review:

- RQ<sub>1</sub>. What are the main reasons that inspire NPOs to implement good governance mechanisms?
- RQ<sub>2</sub>. What are the good governance mechanisms carried out by NPOs?

#### 3.2. Phase 2. Identification of the studies

The second phase consists of identifying those studies that are relevant according to the above mentioned RQs. This step is essential because, if the selected literature is inadequate, inappropriate or irrelevant, the contribution of the following phases will be wrong (Sangwa & Sangwan, 2018). Two key aspects must be established and decided in advance at this phase: (a) the choice of search databases and, (b) the choice of search terms (Denyer & Tranfield, 2009; Tranfield et al., 2003).

About the databases, Scopus and Web of Science (WoS) were used to conduct the literature analysis. These databases are considered the most widespread used for searching the literature on different scientific fields (Guz & Rushchitsky, 2009; Joshi, 2016). Simultaneously, keyword selection was based on the terminology for designating an NPO, governance and self-regulation, previously identified in a brainstorming among the authors (see Table 1):

Table 1. Search terms and search strings

<b>Search terms</b>	<ul style="list-style-type: none"> <li>• <i>Sector-related search terms</i>: Nonprofit, Non Profit, Non-Profit, NPO, Third Sector, Third-Sector, NGO, Non-Governmental Organization,</li> </ul>
---------------------	---

		Non Governmental Organization, TSO, Nongovernmental Organization
		<ul style="list-style-type: none"> <li>• <i>Self-Regulation</i></li> <li>• <i>Governance</i></li> </ul>
<b>Database</b>	<b>Web of Science search string</b>	TS = (("Nonprofit" OR "Non Profit" OR "Non-Profit" OR "NPO*" OR "Third Sector" OR "Third-Sector" OR "NGO" OR "Non-Governmental Organization" OR "Non Governmental Organization" OR "TSO" OR "Nongovernmental Organization") AND ("Self-Regulation" OR "Governance"))
	<b>Scopus search string</b>	(TITLE-ABS-KEY ( ( self-regulation OR governance ) ) AND TITLE-ABS-KEY ( ( {Nonprofit} OR {Non Profit} OR {Non-Profit} OR {NPO*} OR {Third Sector} OR {Third-Sector} OR {NGO} OR {Non-Governmental Organization} OR {Non Governmental Organization} OR {TSO} OR {Nongovernmental Organization} ) ) )

Source: Authors.

A total of 6,026 papers have been identified in this second phase. Concretely, 2,729 have been identified in WoS and 3,297 in Scopus.

### 3.3. Phase 3. Selection and evaluation of relevant studies

The purpose of the third phase is to establish the papers that will be finally analysed in the present literature review. For this purpose, we set criteria for both including and excluding the papers (Denyer & Tranfield, 2009). To do this, Phase 3 has been divided into two sub-phases for a more detailed process: "Phase 3A Selection of relevant studies" and "Phase 3B Evaluation of relevant studies":

#### *Phase 3A Selection of relevant studies*

The search was limited to "articles" as a type of document written in English language published between 2005 and 2020, inclusive, whose titles, abstracts or keywords (TAK) met the search criteria (search performed on January 4, 2021). The year 2005 has been selected as a start point due to the relevance of WANGO and its version of the "Code of Ethics and Conduct for NGO" (WANGO, 2005). A total of 4,467 publications were selected. Only articles that were published in Non-profit Sector, Third Sector, Voluntary Sector or Ethics journals (2019 version) were accepted. The fact of limiting the journals to analyse to those that are specifically focused on the object of study is an exclusion criterion that has been previously applied in the on-profit field of research (See for example: Cornforth, 2012; Garkisch, Heidingsfelder, & Beckmann, 2017; Maier, Meyer, & Steinbereithner, 2016). In addition, articles must be published in journals with impact indexes, specifically Journal Citation Report (JCR). A selection of papers indexed in JCR journals ensure the quality of the selected works. At this stage, a total of 535 publications were selected (280 in WoS and 255 in Scopus).

Finally, duplicity items found in both databases were subsequently eliminated resulting in a set of 352 works. Therefore, articles identified in Scopus that had already been identified in WoS were properly removed (183 exclusions).

### *Phase 3B Evaluation of relevant studies*

The following sub-phase was to evaluate the articles. This enable us to exclude from the sample of the analysis those papers whose content is not related to the aim of our study. Firstly, titles, abstracts and keywords (TAK) were read to identify papers that were relevant according to the RQs previously detailed. This process results in 146 papers for a depth analysis to further verify eligibility, examining the theoretical framework, the main results, and the conclusions.

#### *3.4. Phase 4. Analysis and synthesis of the results*

The next phase 4 consists of analysing each of the selected articles by their complete reading. Through this series of steps, a final sample of 62 articles has been reached. The whole or part of the content of this articles match our focus and through its analysis it is expected to answer the research questions. Thus, these 62 articles must be included in our final sample. A database was designed and completed in a spreadsheet by authors containing the main purposes, and findings of each selected article. Complementary data such as the year of publication, title, author, journal, methodology, keywords, abstract and number of citations have been identified. In addition, the main research lines and sub-lines have been found.

#### *3.5 Phase 5. Presentation of the results.*

The last phase of the SLR consists of reporting the final results. In the process of grouping papers by research lines and sub-lines the results that are presented and discussed in detail in Section 4 were identified.

## **4. Results**

Results are presented under the headings of “descriptive analysis” and “research line and sub-lines”.

### *4.1. Descriptive analysis*

For a better understanding, the presentation of the results that emerged from the SLR are divided as follows: “journals”, “temporal distribution of the sample” and “distribution by research methods”.

#### *4.1.1. Journals*

Table 2 presents the number of papers in each journal during the period 2005–2020. As can be observed, slightly less than half of the selected articles were published in “*Nonprofit and Voluntary Sector Quarterly*” (41.94%), followed by “*VOLUNTAS*” (27.42%) and “*Nonprofit Management & Leadership*” (22.58%) with a similar number of

publications. In the last position, “*Journal of Business Ethics*” represents the 8.06% of the final sample.

Table 2 Number of articles per journal

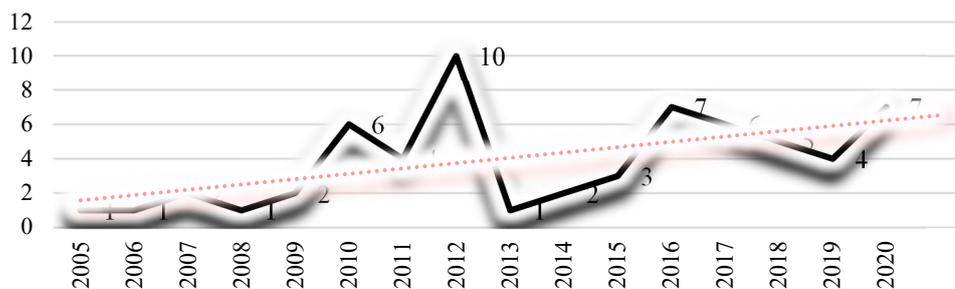
Journal	Number of Articles per Journal (No.)	Percentage of Articles per Journal (%)
Nonprofit and Voluntary Sector Quaterly	26	41.94 %
VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations	17	27.42 %
Nonprofit Management & Leadership	14	22.58 %
Journal of Business Ethics	5	8.06 %
<b>Total</b>	<b>62</b>	<b>100 %</b>

Source: Authors.

#### 4.1.2. Temporal distribution of the sample

Figure 1 shows the number of articles per year during 2005–2020. Two conclusions can be drawn: On the one hand, during the first five years (from 2005 to 2009) stability predominates in the trend of publications. However, from 2010, a growing trend prevails, peaking in 2012. Subsequently, in 2013 it presented a strong relapse. On the other hand, more than half of the articles that make up our final sample (36 of 62) are included in 2010, 2012, 2016, 2017 and 2020.

Figure 1 Sample selection period



Source: Authors.

#### 4.1.3. Distribution by research method

The distribution of the articles according to the research method is detailed in Table 3. The Table shows that the field of good governance in the non-profit sector has been widely analysed from the empirical point of view (52 up to 62 articles, 83.87%). The remaining 16.13% articles proposed theoretical methods that deal with conceptual approaches.

Table 3 Number of publications by research method. (\*) Note: the same article can be included in more than one empirical research methodology.

Research Method	No.	%		
Theoretical	10	16.13 %		
			<b>Empirical Research Methodology</b>	<b>No.</b>
			Regression analysis	22
			Statistical tests	11
			Multivariate analysis	10
			Case study	9
Empirical (*)	52	83.87%	Qualitative research	8
			Descriptive analysis	6
			Bivariate analysis	3
			Other	4
<b>Total</b>	<b>62</b>	<b>100</b>		<b>73</b>

Source: Authors

#### 4.2. Research lines and sub-lines

As the next step, the 62 articles resulting from the SLR were classified and analysed in detail into three research lines (L), as well as their respective sub-lines (SL). The analysis and evaluation of these papers has enabled a new classification of the literature based on three non-profit good governance research lines:

- L<sub>1</sub>: detail of the main reasons that inspire NPOs to implement good governance mechanisms.
- L<sub>2</sub>: list of those practices that a NPO can propose and implement from within the organization at its own discretion: internal mechanisms.
- L<sub>3</sub>: list of those practices or initiatives that are proposed by third entities and that the NPO can decide to implement itself or participate in it: external mechanisms.

It should be noted that the same article can be included in more than one research line or research sub-line.

The following subsections analyse in detail each of the three research lines and their respective sub-lines.

##### 4.2.1. RQ<sub>1</sub>. What are the main reasons that inspire NPOs to implement good governance mechanisms?

To respond to RQ1, four reasons can be stated: to avoid fraud, to be accountable to stakeholders', to face the growth of the sector and, to increase the public trust.

Firstly, in relation to avoid fraud, deeper reasons are exposed regarding the existing literature: non-profit governance is a key tool for reducing the likelihood of incurring in corruption cases (de Andrés-Alonso, Cruz, & Romero-Merino, 2006; López-Arceiz & Bellostas, 2020) and it is negatively associated with its occurrence (Harris et al., 2017). Authors findings suggest by employing governance policies, procedures, internal controls (Archambeault & Webber, 2018; Nezhina & Brudney, 2012) or designing tactical and strategic governance and management practices (Willems, 2016), NPOs can reduce not only the risk of fraud, but also the impact of frauds that may occur and to effectively anticipate, buffer, and absorb threats.

The second reason found in the literature is the growing pressure to demonstrate accountability by NPOs (Gugerty et al., 2010; Morrison & Salipante, 2007; Rodríguez, Pérez, & Godoy, 2012) in order to enhance credibility and effectiveness (Weidenbaum, 2009). Besides, involve the variety of stakeholders in the governance (Tacon et al., 2017; Xu & Liu, 2016) have important implications by producing particular forms and processes of accountability (Coule, 2015) .

Thirdly, Lee (2016) understands that several factors have contributed to the growing pressure to adopt good governance mechanisms, proposing first, the growth of the sector. This growth represents the consequent greater visibility given the large number of services provided by NPOs worldwide (Gugerty et al., 2010) as well as the expansion in the number and role of NPOs (AbouAssi, 2015).

Fourthly, authors highlight that increasing public trust is another reason for implementing good governance mechanisms (Bromley & Orchard, 2016). Public trust is a means or condition to access to funding and resources by NPOs (Sidel, 2010), being considered as a key issue the relationship between NPOs and both its donors and the State (Bies, 2010).

Concluding, there is more than one reason that inspires an NPO to implement good governance mechanisms, as several studies have shown. Below, it is presented in an ordered manner the different reasons found in the literature: First, it seems important to encourage NPOs to place more emphasis on the good governance mechanisms in order to prevent fraud cases (52.94%; 9 out of 17) followed by the need to be accountable to its stakeholders (41.18%; 7 out of 17). Lastly, good governance mechanism are necessary to face the growth of the non-profit sector (29.41%; 5 out of 17%) and to increase the public trust (17.65%; 3 out of 17). The rest of the articles that the sample contains are analysed below.

#### *4.2.2. RQ<sub>2</sub>. What are the good governance mechanisms carried out by NPOs?*

Good governance promote the establishment of internal as well as external mechanisms (Ebrahim, 2003; Gazley & Nicholson-Crotty, 2018; Williams & Taylor, 2013). To answer the RQ<sub>2</sub>, the next sub-section is divided into internal and external mechanisms. In this article, internal mechanisms are understood as those practices that a NPO can propose and implement from within the organization at its own discretion. On the other hand, external mechanisms are those practices or initiatives that are

proposed by third entities and that the NPO can decide to implement itself or participate in it.

- *Internal Mechanisms*

More than half of the articles that make up the final sample are represented in this research line (L2). In particular, the 51.62% (32/62) of the articles. To classify this research line that deals with good governance internal mechanisms, it is divided into four research sub-lines: (1) Internal structures and procedures, (2) Board performance, (3) Stakeholders representation and (4) Self-assessment. In turn, some of these research sub-lines can be divided into different topics for a more detailed analysis.

The research sub-line 5 refers to “Internal structures and procedures” through which a NPO formalizes and documents its own rules, its way of working, how it carries out its decision-making and its responsibilities. The 17.74% (11/62) of the articles in the sample show how internal mechanism of good governance can be developed through four different topics: “formal policies”, “governance structures”, “internal systems” and “web-based practices”.

Existing studies (27.27%; 3 out of 11) tend to focus on how NPOs could benefit from implementing “formal policies” because they are used to avoid fraud and to prevent future misconduct (Archambeault & Webber, 2018; Bromley & Orchard, 2016). In addition, having policies for good governance can help a NPO gain and maintain stakeholders’ trust, support and contribution (Lee, 2016).

NPOs rely on their “governance structures” to pursue crucial missions (Tran, 2020) and the 36.36 % of the articles (4/62) deals with it. Research show how NPOs should voluntarily enhance or reform its governance structure (Tran, 2020; Weidenbaum, 2009). Furthermore, authors argue how research has examined the governance structures of NPOs detecting different patterns (Schnurbein, 2009) and ignoring complex governance structures that many organizations have evolved (Cornforth, 2012).

The 18.18% of the articles (2/11) focus on the “internal systems”. For example, the adoption of a performance measurement system (PMS) to improves level of effectiveness in strategic decision making (LeRoux & Wright, 2010) or an internal control system (ICS) which can promote accountability and transparency, and thus attract more donors (Othman & Ali, 2014).

Finally, with the same weight (2/11), the 18.18% of the articles contained “Web-Based practices”. The Internet is considered a strategic communication tool (Rodríguez et al., 2012) as well as an internal mechanism that is helping to create a framework for a more accountable, inclusive and transparent organizational practices (Saxton & Guo, 2011).

The next research sub-line 6 refers to “Board performance” as the interpersonal dynamics between the leaders and the rest of the people that belong to an NPO and comprises the 16.13% (10/62) of the articles that conform the final sample. It is divided into two topics: “board diversity” and “board relationships”.

Starting with the 40% of the articles on “board diversity” (4/10), they have focused on the study of the influence of age, gender, and racial or ethnic diversity of the non-profit board practices (Buse, Bernstein, & Bilimoria, 2016; Fredette & Bernstein, 2019; Fredette, Bradshaw, & Krause, 2016). These studies examine how a strategy to balance a board's diversity may serve many NPOs and it has benefits derived from formally embedding its inclusion in the work plans and practices (Dula, Nicholson-Crotty, & Gazley, 2020; Fredette et al., 2016).

The remaining 60% of the articles (6/10) framed within non-profit “board relationships” are presented below. Research explores different relationships between the non-profit board and: the chair leadership, meeting practices and group dynamics (Van Puyvelde, Brown, Walker, & Tenuta, 2018); the chief executive officers (CEOs) (Buse et al., 2016); the executive director (Jäger & Rehli, 2012) and; the staff (Reid & Turbide, 2012). Besides, a theoretical framework to understand relationships among individuals involved in the governance processes of NPOs (Willems et al., 2017) or a model to illustrate the relationship of balance between leadership and management for boards when NPOs face different crisis stages (McMullin & Raggo, 2020) are developed among this research sub-line.

Research sub-line 7 (9.68%; 6 out of 62) “Stakeholder’s representation” contains aspects related to how the different external groups of interest are involved in the NPO's decision processes and how are represented its interest.

A new aspect of stakeholder analysis should allowed the NPO to appropriately representing them by complementing the traditional non-profit practices (Schubert & Willems, 2020). For example, by proposing the designation of the board members to ensure a power balance (Leardini, Rossi, Moggi, & Zardini, 2017; Rehli & Jäger, 2011) or by institutional donor representation on governing boards (de Andrés-Alonso et al., 2006). A system of stakeholder governance would have to find the right balance and selection of stakeholder representation to best serve the mission as they provide valuable resources (Speckbacher, 2008; Young, 2011).

The final classification of articles on internal mechanisms is concluded by developing the research sub-line 8 (8.06%; 5 out of 62).

"Self-assessment" (also named as "self-evaluation") can be defined as a continued improvement tool to help organizations consider what governance practices might be changed. It is used as a standard procedure in for-profit organizations, most recently implemented by NPOs. This can be taken as a sign that non-profit professionalism is based on standards derived from experience acquired by the private sector (Lichtsteiner & Lutz, 2012). As a result, it has become an important education and self-evaluation tool to deliver better governance and demonstrate that NPOs are discharging their responsibilities effectively (Gazley & Nicholson-Crotty, 2018; Nicholson, Newton, & McGregor-Lowndes, 2012)

In this review we highlighted as self-assessment mechanisms, the "Online Board Performance Self-Assessment Application" (Board Check-Up) (Harrison & Murray, 2015) and the “Governance Self-Assessment Checklist” (GSAC) (Gill et al., 2005) designed to identify strengths and weaknesses in the NPO good governance practices.

Once the analysis of the internal mechanisms has been concluded, we analyse the revised articles that contain aspects related to external mechanisms of good governance.

- *External Mechanism*

The 43.55% (27/62) of the articles included in research line 3 (L3), reveal good governance external mechanisms. With regard to external mechanisms, it is understood as those practices or initiatives that are proposed by third organizations and that the NPO can decide to implement in the organization itself or participate in it. This research line exposes a series of external good governance mechanisms that have been found through the previous literature analysis which are divided into different research sub-lines (SL): "certification programs" (25.93%; 7/27), "codes and principles" (48.15%; 13/27), "voluntary programs clubs" (7.41%; 2/27), "watchdog ratings or rating reports" (18.52%; 5/27), and "Other external mechanisms" (22.22%; 6/27). Each mechanism is detailed below.

"Certifications programmes" or "standard programs" aim to verify the degree of compliance with a set of principles, norms and procedures and certifies if the NPO complies with these good governance requirements (Burger, 2012; Sidel, 2010). This is a mechanism that is implemented with the objective to demonstrate the commitment to operate at the highest levels of transparency, accountability (Phillips, 2012, 2013; Tremblay-Boire & Prakash, 2017) and responsible practices (Burger, 2012; Gugerty, 2010). Hence, the better the results, the stronger the image of trustworthiness the NPO has (Rosés, Robledo, & Mayayo, 2014). Within this type of external mechanism we can observe different modalities such as "recognition passports" for monitoring fundraising by NPOs or a "seal" regarding ethics, corporate governance, efficient use of funds, fair accounting and transparency among other standards (Bies, 2010).

The adoption of "codes" are very common mechanisms based on recommendations for its establishment and management in NPOs (Cabedo, Fuertes-Fuertes, Maset-Llaudes, & Tirado-Beltrán, 2018; Fuertes-Fuertes & Maset-Llaudes, 2007; Hielscher et al., 2017; Jäger & Rehli, 2012; Lichtsteiner & Lutz, 2012) and they are routinely depicted as a way to improve accountability among NPOs (Gugerty & Prakash, 2010). A code aims is to establish core values for guiding the conduct of NPOs (Gugerty, 2010) or ethics guidelines to address the growing concern of donations (Bies, 2010). The content of a code can be composed of "principles of good practice" based on a clear ethical framework for providing the most significant assurance that NPOs meet certain standards of quality in their governance (Bromley & Orchard, 2016; Harris et al., 2017; Sidel, 2010). Besides, it can be based on a "set of indicators" to help NPOs to enhance their own credibility and to analyse the level of good governance (Cabedo et al., 2018; López-Arceiz & Bellostas, 2020; Rodríguez et al., 2012). In addition, "professional practices" to promote professionalism (Sidel, 2010) and "fundraising practices" for detailing the complaints received about the resources obtained (Sargeant, Hudson, & Wilson, 2012) are observed.

Belonged to a "voluntary program club" can generate a signal of trust by also developing certification or accreditation mechanisms and adopting rules and standards for accountability, transparency, and good governance by the NPO voluntary membership (Gugerty, 2010; Tremblay-Boire & Prakash, 2017).

Non-profit donors face to difficulties in accessing and interpreting information about how NPOs are employing resources. "Watchdog ratings" make this information on fund use available to donors in an specific format (Szper & Prakash, 2011). This mechanism seeks to foster accountability by increasing public scrutiny of NPOs, allowing donors to differentiate the bad ones from the good ones (Bies, 2010; Saxton & Neely, 2019; Szper & Prakash, 2011). "Rating reports" or "rating systems" include information on governance, management, financial performance, and operations (Beisland, Ndaki, & Mersland, 2019) and they help donors in its decisions-making (Saxton & Neely, 2019; Szper & Prakash, 2011; Tremblay-Boire & Prakash, 2017).

Among other external mechanisms, the adoption of "laws", even if they are nor mandatory for NPO, for example the Sarbanes-Oxley Act (Nezhina & Brudney, 2010, 2012) or the "survey index" to gather transparent information on board composition, policies, practices, and performance or resource allocation (Buse et al., 2016; Gazley & Nicholson-Crotty, 2018; Lu et al., 2020) can be incorporated into this classification. Finally, "Independent auditors" or specialist auditors serve as complements in the overall governance system of NPOs (Harris et al., 2019).

## **5. Conclusions**

The non-profit sector currently evidenced the need to enhance their good governance quality so that NPOs can obtain public confidence and convince society that they efficiently manage the funds and resources they receive. The requirement for high levels of good governance in NPOs is motivated by the fraudulent practices of various NPOs that have caused damage and destructive impact throughout the sector, as donors worry about whether donated resources are being correctly used. In this sense, the concept of "good governance" becomes a matter of vital importance as NPOs are obliged to develop mechanisms that allow their stakeholders to assess the destination of resources.

Good governance is necessary to achieve the public trust which allows for the continuity of whole sector. Precisely because NPOs receive significant resources for important social projects, they are expected to adhere to the rules of ethics and honesty and they strive to implement good governance mechanisms in order to cultivate their image and reputation, because it affects their legitimacy and, therefore, their survival as a sector. Thus, good governance mechanisms will allow NPOs to be accountable and strengthen their credibility levels in the face of the variety and heterogeneous list of actors from whom they receive funds, resources and support, thereby strengthening the non-profit sector.

In summary, this SLR shows that a framework needs to be done to understand non-profit good governance. The analysis and evaluation of these papers has enabled a new classification of the literature that identifies three research lines based on non-profit good governance. As the main reason that inspire NPOs to implement good governance mechanism is "to avoid fraud". To achieve this objective, NPOs have developed a wide variety of internal mechanisms and a large group of initiatives from third parties that, supported by the need to show the good governance levels, have been consolidated as

a relevant instrument, supported by the need to show the good governance mechanisms followed by the NPOs, have been consolidated as a relevant instrument.

In conclusion, we contribute from a theoretical point of view to the existing literature, providing a detailed guidance of effective mechanisms to increase good and ethical practices available for the whole sector. We believe this framework increases our understanding of existing research on non-profit good governance and helps to design future research directions. For practitioners, this SLR is very useful as it offers in detail each of the different internal and external mechanisms that can serve as guidance for the management of NPOs, seeking to achieve desirable levels of good governance.

As limitations of this work, this SLR is built on the search of JCR journals. We are aware of the amount of works published by other journals that could complement and enrich this study.

## References

- AbouAssi, K. (2015). Testing Resource Dependency as a Motivator for NGO Self-Regulation: Suggestive Evidence From the Global South. *Nonprofit and Voluntary Sector Quarterly*, 44(6), 1255–1273. <https://doi.org/10.1177/0899764014556774>
- Archambeault, D. S., & Webber, S. (2018). Fraud survival in nonprofit organizations: Empirical evidence. *Nonprofit Management and Leadership*, 29(1), 29–46. <https://doi.org/10.1002/nml.21313>
- Argandoña, A. (2007). Ethical Management Systems for Not-for-Profit Organizations. *IESE Business School Working Paper*, (693). <https://doi.org/10.2139/ssrn.1026231>
- Beisland, L. A., Ndaki, D. P., & Mersland, R. (2019). Influence of Ownership Type and CEO Power on Residual Loss: Evidence From the Global Microfinance Industry. *Nonprofit and Voluntary Sector Quarterly*, 48(5), 998–1022. <https://doi.org/10.1177/0899764019848498>
- Bies, A. L. (2010). Evolution of nonprofit self-regulation in Europe. *Nonprofit and Voluntary Sector Quarterly*, 39(6), 1057–1086. <https://doi.org/10.1177/0899764010371852>
- Boesso, G., Cerbioni, F., Menini, A., & Parbonetti, A. (2015). Philanthropy by Decree: Exploring the governance and philanthropic strategies of foundations of banking origins. *Nonprofit Management and Leadership*, 25(3), 197–213. <https://doi.org/10.1002/nml>
- Bromley, P., & Orchard, C. D. (2016). Managed Morality: The Rise of Professional Codes of Conduct in the U.S. Nonprofit Sector. *Nonprofit and Voluntary Sector Quarterly*, 45(2), 351–374. <https://doi.org/10.1177/0899764015584062>
- Burger, R. (2012). Reconsidering the Case for Enhancing Accountability Via Regulation. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(1), 85–108. <https://doi.org/10.1007/s11266-011-9238-9>
- Buse, K., Bernstein, R. S., & Bilimoria, D. (2016). The Influence of Board Diversity,

- Board Diversity Policies and Practices, and Board Inclusion Behaviors on Nonprofit Governance Practices. *Journal of Business Ethics*, 133(1), 179–191. <https://doi.org/10.1007/s10551-014-2352-z>
- Cabedo, J. D., Fuertes-Fuertes, I., Maset-Llaudes, A., & Tirado-Beltrán, J. M. (2018). Improving and measuring transparency in NGOs: A disclosure index for activities and projects. *Nonprofit Management and Leadership*, 28(3), 329–348. <https://doi.org/10.1002/nml.21298>
- Cornforth, C. (2012). Nonprofit Governance Research: Limitations of the Focus on Boards and Suggestions for New Directions. *Nonprofit and Voluntary Sector Quarterly*, 41(6), 1116–1135. <https://doi.org/10.1177/0899764011427959>
- Coule, T. M. (2015). Nonprofit governance and accountability: Broadening the theoretical perspective. *Nonprofit and Voluntary Sector Quarterly*, 44(1), 75–97.
- de Andrés-Alonso, P., Cruz, N. M., & Romero-Merino, M. E. (2006). The governance of nonprofit organizations: Empirical evidence from nongovernmental development organizations in Spain. *Nonprofit and Voluntary Sector Quarterly*, 35(4), 588–604. <https://doi.org/10.1177/0899764006289765>
- Denyer, D., & Tranfield, D. (2009). *Producing a systematic review*. In D. A. Buchanan & A. Bryman (Eds.), *The Sage handbook of organizational research methods*. Sage Publications Ltd. London, England.
- Dhanani, A., & Connolly, C. (2015). Non-governmental Organizational Accountability: Talking the Talk and Walking the Walk? *Journal of Business Ethics*, 129(3), 613–637. <https://doi.org/10.1007/s10551-014-2172-1>
- Dula, L., Nicholson-Crotty, J., & Gazley, B. (2020). Female leaders and board performance in member-serving nonprofit organizations. *Nonprofit Management and Leadership*, 30(4), 655–676. <https://doi.org/10.1002/nml.21402>
- Dumont, G. E. (2013). Nonprofit Virtual Accountability: An Index and Its Application. *Nonprofit and Voluntary Sector Quarterly*, 42(5), 1049–1067. <https://doi.org/10.1177/0899764013481285>
- Ebrahim, A. (2003). Accountability in practice: Mechanisms for NGOs. *World Development*, 31(5), 813–829.
- Fredette, C., & Bernstein, R. S. (2019). Ethno-racial Diversity on Nonprofit Boards: A Critical Mass Perspective. *Nonprofit and Voluntary Sector Quarterly*, 48(5), 931–952. <https://doi.org/10.1177/0899764019839778>
- Fredette, C., Bradshaw, P., & Krause, H. (2016). From Diversity to Inclusion: A Multimethod Study of Diverse Governing Groups. *Nonprofit and Voluntary Sector Quarterly*, 45, 28S-51S. <https://doi.org/10.1177/0899764015599456>
- Fuertes-Fuertes, I., & Maset-Llaudes, A. (2007). Exploring Spanish Nongovernmental Organizations for Development: An Empirical Approach. *Nonprofit and Voluntary Sector Quarterly*, 36(4), 695–706. <https://doi.org/10.1177/0899764006298957>
- Garkisch, M., Heidingsfelder, J., & Beckmann, M. (2017). Third Sector Organizations and Migration: A Systematic Literature Review on the Contribution of Third Sector

- Organizations in View of Flight, Migration and Refugee Crises. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 28(5), 1839–1880. <https://doi.org/10.1007/s11266-017-9895-4>
- Gazley, B., & Nicholson-Crotty, J. (2018). What Drives Good Governance? A Structural Equation Model of Nonprofit Board Performance. *Nonprofit and Voluntary Sector Quarterly*, 47(2), 262–285. <https://doi.org/10.1177/0899764017746019>
- Gill, M., Flynn, R. J., & Reissing, E. (2005). The governance self-assessment checklist: An instrument for assessing board effectiveness. *Nonprofit Management and Leadership*, 15(3), 271–294. <https://doi.org/10.1002/nml.69>
- Gugerty, M. K. (2010). The emergence of nonprofit self-regulation in Africa. *Nonprofit and Voluntary Sector Quarterly*, 39(6), 1087–1112. <https://doi.org/10.1177/0899764010372972>
- Gugerty, M. K., & Prakash, A. (2010). *Voluntary regulation of NGOs and nonprofits: An accountability club framework*. Cambridge University Press.
- Gugerty, M. K., Sidel, M., & Bies, A. L. (2010). Introduction to minisymposium: Nonprofit self-regulation in comparative perspective—themes and debates. *Nonprofit and Voluntary Sector Quarterly*, 39(6), 1027–1038. <https://doi.org/10.1177/0899764010372971>
- Guz, A. N., & Rushchitsky, J. J. (2009). Scopus: A system for the evaluation of scientific journals. *International Applied Mechanics*, 45(4), 351–362. <https://doi.org/10.1007/s10778-009-0189-4>
- Harris, E., Petrovits, C., & Yetman, M. H. (2017). Why Bad Things Happen to Good Organizations: The Link Between Governance and Asset Diversions in Public Charities. *Journal of Business Ethics*, 146(1), 149–166. <https://doi.org/10.1007/s10551-015-2921-9>
- Harris, E., Tate, S., & Zimmerman, A. (2019). Does Hiring a Local Industry Specialist Auditor Matter to Nonprofit Organizations? *Nonprofit and Voluntary Sector Quarterly*, 48(3), 633–664. <https://doi.org/10.1177/0899764018784752>
- Harrison, Y. D., & Murray, V. (2015). The Effect of an Online Self-Assessment Tool on Nonprofit Board Performance. *Nonprofit and Voluntary Sector Quarterly*, 44(6), 1129–1151. <https://doi.org/10.1177/0899764014557361>
- Hielscher, S., Winkin, J., Crack, A., & Pies, I. (2017). Saving the Moral Capital of NGOs: Identifying One-Sided and Many-Sided Social Dilemmas in NGO Accountability. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 28(4), 1562–1594. <https://doi.org/10.1007/s11266-016-9807-z>
- Jäger, U. P., & Rehli, F. (2012). Cooperative power relations between nonprofit board chairs and executive directors. *Nonprofit Management and Leadership*, 23(2), 219–236. <https://doi.org/10.1002/nml.21061>
- Joshi, A. (2016). Comparison Between Scopus ; ISI Web of Science. *Journal Global Values ISSN*, VII(1), 976–9447.
- Kraus, S., Breier, M., & Dasí-Rodríguez, S. (2020). The art of crafting a systematic

- literature review in entrepreneurship research. *International Entrepreneurship and Management Journal*, 16(3), 1023–1042. <https://doi.org/10.1007/s11365-020-00635-4>
- Leardini, C., Rossi, G., Moggi, S., & Zardini, A. (2017). When the Law Shapes Nonprofit Boards: The Key Role of Local Stakeholders. *Nonprofit and Voluntary Sector Quarterly*, 46(1), 47–70. <https://doi.org/10.1177/0899764016634891>
- LeClair, M. S. (2019). Malfeasance in the charitable sector: Determinants of “soft” corruption at nonprofit organizations. *Public Integrity*, 21(1), 54–68. <https://doi.org/10.1080/10999922.2017.1422310>
- Lee, Y. J. (2016). What encourages nonprofits’ adoption of good governance policies? *Nonprofit Management and Leadership*, 27(1), 95–112. <https://doi.org/10.1002/nml.21226>
- LeRoux, K., & 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), 571–587. <https://doi.org/10.1177/0899764009359942>
- Lichtsteiner, H., & Lutz, V. (2012). Use of self-assessment by nonprofit organization boards: The Swiss case. *Nonprofit Management & Leadership*, 22(4), 483–506. <https://doi.org/10.1002/nml.21041>
- López-Arceiz, F. J., & Bellostas, A. J. (2020). Nonprofit governance and outside corruption: The role of accountability, stakeholder participation, and management systems. *Nonprofit Management and Leadership*, (March 2019), 311–333. <https://doi.org/10.1002/nml.21417>
- Lu, S., Huang, C. C., Deng, G., & Lu, K. (2020). Transparency and Resource Allocation of Grassroots Nonprofits in China. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 31(6), 1188–1200. <https://doi.org/10.1007/s11266-020-00230-9>
- Maier, F., Meyer, M., & Steinbereithner, M. (2016). Nonprofit Organizations Becoming Business-Like: A Systematic Review. *Nonprofit and Voluntary Sector Quarterly*, 45(1), 64–86. <https://doi.org/10.1177/0899764014561796>
- McMullin, C., & Raggio, P. (2020). Leadership and Governance in Times of Crisis: A Balancing Act for Nonprofit Boards. *Nonprofit and Voluntary Sector Quarterly*, 49(6), 1182–1190. <https://doi.org/10.1177/0899764020964582>
- Morrison, J. B., & Salipante, P. (2007). Governance for Broadened Accountability: Blending Deliberate and Emergent Strategizing. *Nonprofit and Voluntary Sector Quarterly*, 36(2), 195–217. <https://doi.org/https://doi.org/10.1177/0899764006295992>
- Nezhina, T. G., & Brudney, J. L. (2010). The sarbanes-oxley act: More bark than bite for nonprofits. *Nonprofit and Voluntary Sector Quarterly*, 39(2), 275–301. <https://doi.org/10.1177/0899764008327197>
- Nezhina, T. G., & Brudney, J. L. (2012). Unintended? The effects of adoption of the

- Sarbanes-Oxley Act on nonprofit organizations. *Nonprofit Management and Leadership*, 22(3), 321–346. <https://doi.org/10.1002/nml.20057>
- Ni, N., & Zhan, X. (2017). Embedded Government Control and Nonprofit Revenue Growth. *Public Administration Review*, 77(5), 730–742. <https://doi.org/10.1111/puar.12716>
- Nicholson, G., Newton, C., & McGregor-Lowndes, M. (2012). The nonprofit board as a team: Pilot results and initial insights. *Nonprofit Management and Leadership*, 22(4), 461–481. <https://doi.org/10.1002/nml.21040>
- Othman, R., & Ali, N. (2014). NPO, Internal Controls, and Supervision Mechanisms in a Developing Country. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(1), 201–224. <https://doi.org/10.1007/s11266-012-9335-4>
- Pape, U., Brandsen, T., Pahl, J. B., Pielniński, B., Baturina, D., Brookes, N., ... Zimmer, A. (2020). Changing Policy Environments in Europe and the Resilience of the Third Sector. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 31(1), 238–249. <https://doi.org/10.1007/s11266-018-00087-z>
- Phillips, S. D. (2012). Canadian Leapfrog: From Regulating Charitable Fundraising to Co-Regulating Good Governance. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(3), 808–829. <https://doi.org/10.1007/s11266-011-9237-x>
- Phillips, S. D. (2013). Shining Light on Charities or Looking in the Wrong Place? Regulation-by-Transparency in Canada. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 24(3), 881–905. <https://doi.org/10.1007/s11266-013-9374-5>
- Rehli, F., & 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), 587–612. <https://doi.org/10.1007/s11266-011-9197-1>
- Reid, W., & Turbide, J. (2012). Board/staff relationships in a growth crisis: Implications for nonprofit governance. *Nonprofit and Voluntary Sector Quarterly*, 41(1), 82–99. <https://doi.org/10.1177/0899764011398296>
- Rodríguez, M. M. G., Pérez, M. C. C., & 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), 661–683. <https://doi.org/10.1007/s11266-011-9229-x>
- Rosés, M. A., Robledo, I. S., & Mayayo, J. L. (2014). Los sistemas de autorregulación ética en las organizaciones no gubernamentales (ONG). *Pedagogía Social. Revista Interuniversitaria*, 24. <https://doi.org/10.7179/PSRI>
- Sangwa, N. R., & Sangwan, K. S. (2018). Development of an integrated performance measurement framework for lean organizations. *Journal of Manufacturing Technology Management*, 29(1), 41–84. <https://doi.org/10.1108/JMTM-06-2017-0098>

- Sargeant, A., Hudson, J., & Wilson, S. (2012). Donor Complaints About Fundraising: What Are They and Why Should We Care? *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 23(3), 791–807. <https://doi.org/10.1007/s11266-011-9257-6>
- Saxton, G. D., & Guo, C. (2011). Accountability online: Understanding the web-based accountability practices of nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 40(2), 270–295. <https://doi.org/10.1177/0899764009341086>
- Saxton, G. D., & Neely, D. G. (2019). The Relationship Between Sarbanes–Oxley Policies and Donor Advisories in Nonprofit Organizations. *Journal of Business Ethics*, 158(2), 333–351. <https://doi.org/10.1007/s10551-018-3843-0>
- Schnurbein, G. V. (2009). Patterns of governance structures in trade associations and unions. *Nonprofit Management and Leadership*, 20(1), 97–115. <https://doi.org/10.1002/nml.243>
- Schubert, P., & Willems, J. (2020). In the name of the stakeholder: An assessment of representation surpluses and deficits by nonprofit leaders. *Nonprofit Management and Leadership*, 1–26. <https://doi.org/10.1002/nml.21445>
- Sidel, M. (2010). The promise and limits of collective action for nonprofit self-regulation: Evidence from Asia. *Nonprofit and Voluntary Sector Quarterly*, 39(6), 1039–1056. <https://doi.org/10.1177/0899764010371514>
- Speckbacher, G. (2008). Nonprofit versus corporate governance: An economic approach. *Nonprofit Management & Leadership*, 18(3), 295–320. <https://doi.org/https://doi.org/10.1002/nml.187>
- Stone, M. M., & Ostrower, F. (2007). Acting in the public interest? Another look at research on nonprofit governance. *Nonprofit and Voluntary Sector Quarterly*, 36(3), 416–438. <https://doi.org/10.1177/0899764006296049>
- Szper, R., & Prakash, A. (2011). Charity Watchdogs and the Limits of Information-Based Regulation. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 22(1), 112–141. <https://doi.org/10.1007/s11266-010-9156-2>
- Tacon, R., Walters, G., & Cornforth, C. (2017). Accountability in Nonprofit Governance: A Process-Based Study. *Nonprofit and Voluntary Sector Quarterly*, 46(4), 685–704. <https://doi.org/10.1177/0899764017691637>
- Tran, L. (2020). International NGO Centralization and Leader-Perceived Effectiveness. *Nonprofit and Voluntary Sector Quarterly*, 49(1), 134–159. <https://doi.org/10.1177/0899764019861741>
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management*, 14(3), 207–222.
- Tremblay-Boire, J., & Prakash, A. (2017). Will You Trust Me?: How Individual American Donors Respond to Informational Signals Regarding Local and Global Humanitarian Charities. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 28(2), 621–647. <https://doi.org/10.1007/s11266-016->

- Van Puyvelde, S., Brown, W. A., Walker, V., & Tenuta, R. (2018). Board Effectiveness in Nonprofit Organizations: Do Interactions in the Boardroom Matter? *Nonprofit and Voluntary Sector Quarterly*, 47(6), 1296–1310. <https://doi.org/10.1177/0899764018762318>
- Wagner, A. (2014). Good Governance: A Radical and Normative Approach to Nonprofit Management. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(3), 797–817. <https://doi.org/10.1007/s11266-013-9370-9>
- WANGO. (2005). *Code of Ethics & Conduct for NGOs*. 1–20.
- Weidenbaum, M. (2009). Who will guard the guardians? The social responsibility of NGOs. *Journal of Business Ethics*, 87(1), 147–155. <https://doi.org/10.1007/s10551-008-9813-1>
- Willems, J. (2016). Organizational Crisis Resistance: Examining Leadership Mental Models of Necessary Practices to Resist Crises and the Role of Organizational Context. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(6), 2807–2832. <https://doi.org/10.1007/s11266-016-9753-9>
- Willems, J., Andersson, F. O., Jegers, M., & Renz, D. O. (2017). A Coalition Perspective on Nonprofit Governance Quality: Analyzing Dimensions of Influence in an Exploratory Comparative Case Analysis. *Voluntas*, 28(4), 1422–1447. <https://doi.org/10.1007/s11266-016-9683-6>
- Williams, A. P., & Taylor, J. A. (2013). Resolving Accountability Ambiguity in Nonprofit Organizations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 24(3), 559–580. <https://doi.org/10.1007/s11266-012-9266-0>
- Xu, X., & Liu, R. (2016). Evaluation of Corporate Governance in Chinese Mainland and Taiwan: A Comparative Study of Educational Foundations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 27(5), 2401–2432. <https://doi.org/10.1007/s11266-016-9718-z>
- Young, D. R. (2011). The Prospective Role of Economic Stakeholders in the Governance of Nonprofit Organizations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 22(4), 566–586. <https://doi.org/10.1007/s11266-011-9217-1>