MANAGEMENT OF INTANGIBLE ASSETS AMONG NON-PROFIT ORGANISATIONS: CHALLENGES AND PECULIARITIES

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PUBLISHED IN: Frontiers in Psychology

frontiers Research Topics

ISSN 1664-8714
ISBN 978-2-88971-917-4
DOI 10.3389/978-2-88971-917-4

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Citation: Benevene, P., Barbieri, B., Cortini, M., Farnese, M. L., Kong, E., Vecina, M. L., eds. (2021). Management of Intangible Assets Among Non-profit Organisations: Challenges and Peculiarities. Lausanne: Frontiers Media SA. doi: 10.3389/978-2-88971-917-4

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frontiers in Psychology

EDITORIAL
published: 29 October 2021
doi: 10.3389/fpsyg.2021.771640

Editorial: Management of Intangible Assets Among Non-profit Organizations: Challenges and Peculiarities

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Keywords: intangible assets, non-profit organizations, third sector, non-profit management, knowledge structures and processes

Editorial on the Research Topic

Management of Intangible Assets Among Non-profit Organizations: Challenges and Peculiarities

OPEN ACCESS

Edited and reviewed by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *06 September 2021*
Accepted: *07 October 2021*
Published: *29 October 2021*

Citation:
Benevene P, Barbieri B, Cortini M, Farnese ML, Kong E and Vecina ML (2021) Editorial: Management of Intangible Assets Among Non-profit Organizations: Challenges and Peculiarities. Front. Psychol. 12:771640. doi: 10.3389/fpsyg.2021.771640

Non-profit organization (NPO) is a broad term that includes different types of entities, such as associations, foundations, voluntary organizations, charities, and social advocacy groups, as well as different kinds of structures that include hospitals, universities, and trade organizations. They sustain the active participation of citizens with the aim of improving the quality of life of individuals and their communities. Their actions span from funding research to advocacy, and from social services to the protection of historical heritage, yet all of them mainly offering services that are intangible by their own nature.

Notwithstanding the variety of forms and activities they perform, all NPOs share similar features. Indeed, NPOs are usually formally structured, private and do not depend on the state, even though they might receive funds from local or national governments for their activities. They are non-profits, meaning that they operate for purposes other than generating profit and they do not distribute profits to their directors, managers and stakeholders. Moreover, NPOs are usually self-governed, with their own mechanisms for internal governance, and they rely on some degree of voluntary work.

These structural features are strictly interwoven with management issues such as the need to balance business and social aims (explicitly aiming to benefit the community; Evers, 2005). and to complement limited financial and tangible resources with intangible assets, such as volunteering (Laville and Nyssens, 2001) and the enhancement of their members' active participation, loyalty and commitment (Benevene et al., 2017).

According to Drucker (1993), knowledge is the only source of sustainable competitive advantage and it has proven to play a key role in achieving excellence and innovation in NPOs and beyond, generating a positive impact on their present as well as on their future performance. Knowledge adds value to organizations through the management and development of intangible assets, such as positive relationships with customers and end-users, a know-how not easily imitable by competing organizations, higher organization's reputation, volunteers' and employees' commitment, and donors' loyalty. It is for this reason that Sveiby (2001) has defined intangible assets as knowledge structures.

Overall, the key value of their employees' knowledge and values, and the pivotal role of the professional–citizens relationship in pursuing their mission, make intangible resources a crucial asset for these organizations, if not the only resources NPOs can rely on.

Furthermore, in the past two decades these organizations have been experiencing an ever-growing demand to provide services, due to the rise of economic and social problems, as well as the reduction of services funded by local and national governments. At the same time, they are also facing a substantial reduction in public funds for performing their activities. Moreover, NPOs are confronted with increasing competition among themselves for volunteers, donors, and resources. The survival and growth of these organizations in an increasingly competitive environment depends even more on their ability to manage and develop their knowledge.

Building on these considerations, this Research Topic aimed to deepen the current knowledge on the role of intangible assets in NPOs from interdisciplinary psychological perspectives.

The papers collected in this special issue cover a wide range of areas and topics, as well as geographical areas. For instance, while most of these studies were developed among Western countries, where NPOs have a long history and a more consolidated background, a relevant contribution is offered from Poland and China, where NPOs have grown tremendously over the past two decades. In fact, the article of Li and Zhang highlights how collectivism, a prominent value in eastern cultures, plays a moderating role between volunteers' motivation and their organizational identity, which is a pivotal factor in the retaining volunteers. From a management point of view, the findings of this study suggest that NPOs should pay attention to recruiting candidates with a high level of altruism and collectivism and train them to hold management positions in the future.

A second study by Kanafa-Chmielewska deals with volunteers' personality traits, comparing volunteers engaged in different activities, namely: politics, religious communities, and humanitarian aid. Their results suggest that volunteers show different personality traits, according to the NPOs they are serving (e.g., those engaged in politics show higher levels of pragmatism).

Other studies approached the management of intangibles among NPOs in terms of organizations' performance. More specifically, Moreno-Albarracín et al. developed a management model, based on the Spanish National Organization for the Blind (ONCE), that aims at assessing the management of social services run by NPOs, identifying a set of indicators where efficiency, effectiveness, and excellence are key criteria.

Similarly, Treinta et al. present an exhaustive literature review of performance measurement among NPOs, showing how this issue is still underdeveloped. Their findings highlight how measuring the performance of NPOs is far more complex than it is for for-profit companies, since NPOs are value-oriented, socially engaged, and must deal with many different stakeholders.

The article by Buonomo et al. reviewed the effect of intangible assets, namely intellectual capital, on NPOs' performance. Their results show that all the three dimensions of intellectual capital (human, organizational, and relational capital) influence NPOs' performance, though human capital seems to be considered the most powerful to generate organizational growth.

Ripamonti et al. tackled the intellectual capital of NPO from the perspective of a group of managers of a specific kind of NPOs, namely the trade unions. This qualitative study highlights four different ways of conceiving the role of people in the organization that, in turn, can make a big difference to the management of intangible assets.

Another study of Benevene et al. addressed the impact of leadership on volunteers, showing that leaders' actions oriented toward the enablement of learning and innovation may influence volunteers' affective commitment, through the full mediation of volunteer satisfaction.

The perspective of volunteers was addressed in the article of Giancaspro and Manuti, who interviewed a group of young volunteers. This study reveals how voluntary work proves to be a context of informal and non-formal learning and vocational guidance, useful to develop skills and abilities that may increase volunteers' future employability.

Finally, an innovative study carried out by Zito et al. observed the role played by brand, culture, and reputation as intangible goods in creating a link between donors and NPOs. In fact, they assessed the effectiveness of the Unicef bequest campaign in terms of emotional response, applying neuromarketing tools such as eye-tracking.

Undoubtedly, the studies collected in this Research Topic are far from being exhaustive of all the issues raised by the management of intangible assets among NPOs. However, they can offer a variety of hints on the possible future directions, challenges, opportunities, and peculiarities of these organizations.

AUTHOR CONTRIBUTIONS

All authors contributes equally on the paper planning, developing, and writing.

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frontiers in Psychology

REVIEW
published: 05 May 2020
doi: 10.3389/fpsyg.2020.00729

Intangible Assets and Performance in Nonprofit Organizations: A Systematic Literature Review

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Nonprofit organizations (NPOs) promote citizens' participation in community life through several different kinds of organizations: some more informal (such as associations and volunteering groups), others more formal or public (such as charities and foundations). This heterogeneity, as well as the well-known peculiarities of NPOs when compared to profit and public ones, poses new challenges to their management. In the constant need to find balance between financial constraints and social value, a main resource for NPOs is the management of intangible assets, such as knowledge, positive relationships within the organization and with users, external image, loyalty and commitment, and so on. From the literature on for-profit organizations, it is well known that proper management of intangible assets improves an organization's sustainable competitive advantage, not only by enhancing its members' affiliation and commitment but even by enhancing their productivity. This is particularly relevant when taking into account the main role of volunteers in the third sector. Volunteers, indeed, show different job attitudes and organizational behaviors than paid employees, as their membership and accountability are less formalized and they frequently lack a proper teamwork, due to the high volunteer turnover. At the same time, from the managers point of view, managing volunteers and paid workers require higher skills and competencies than managing human resources in for-profit organizations. Developing these reflections and considerations, we aim to conduct a systematic literature review on the association between intangible assets and performance in NPOs. The literature will be conducted following the indications from the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) statement. It provides an evidence-based minimum set of items to be included in the review, as well as a workflow to properly manage and choose the papers to be included. The authors conducted the research using EBSCO, ProQuest, and Scopus databases.

Keywords: intangible assets, volunteers, performance, intellectual capital, NPOs characteristics

OPEN ACCESS

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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *27 February 2020*
Accepted: *25 March 2020*
Published: *05 May 2020*

Citation:
Buonomo I, Benevene P, Barbieri B and Cortini M (2020) Intangible Assets and Performance in Nonprofit Organizations: A Systematic Literature Review. Front. Psychol. 11:729. doi: 10.3389/fpsyg.2020.00729

INTRODUCTION

The literature on the management of for-profit organizations has proven a connection between intangible assets, performance, and innovation potential in these organizations (Romer et al., 1986; Nonaka and Takeuchi, 1995). Intangible assets, such as customer relationships, goodwill, brand recognition, and employee skills, add value to an organization by implementing strategies that respond to market opportunities through developing their internal resources (Sveiby, 1997; Marr et al., 2004). Thus, it is currently well-known that for-profit organizational growth is mainly due to technological advancement, training opportunities, research, and development activities, which, in turn, influence the quality of human, structural, and relational factors within the organization (Bontis et al., 2007).

Several studies have shown that the Intellectual Capital (IC) framework is the primary theoretical approach for the study of intangible assets in organizations. IC allows researchers and practitioners to identify, organize, and break down intangible assets into meaningful dimensions (Young, 2012). This classification, in turn, allows for better management of internal and external resources in organizations, in order to reach objectives and accomplish their mission (Benevene et al., 2019). This paradigm invites practitioners and managers to think about organizational knowledge as expressed within three dimensions: human, relational, and structural/organizational capital. Human capital refers to the knowledge constructed and shared within an organization and includes attitudes, competencies, experience, and skills that are reversed into the organization by the employees (Choo and Bontis, 2002). Thus it is a form of tacit knowledge, unless the organization provides processes and structures to help members foster a valuable use of subjective experiences and resources (Ordonez De Pablos, 2004). Several authors claim that human capital has the most significant impact on the generation of intangible organizational resources when compared to other IC dimensions, as it influences the acknowledgment and the implementation of other organizational resources (Guest et al., 2003; Wright et al., 2003; Paauwe and Boselie, 2005; Paauwe, 2009; Jiang et al., 2012; Manuti and de Palma, 2018; Manuti and Giancaspro, 2019). Relational capital is about relationships with all the stakeholders, as well as an organization's external image. Furthermore, relational capital demonstrates how knowledge is shared and negotiated with external actors (i.e., partners, competitors, users, suppliers) (Sveiby, 2001; Grasenick and Low, 2004). Finally, structural/organizational capital includes the processes, models, routines, leadership styles, organizational culture, and patents aimed at influencing and supporting human capital (Sveiby, 2001). A recent literature review highlighted that employees' knowledge, structural and organizational arrangements, and valuable relations support each other in enhancing both performance and innovation in for-profit organizations (Inkinen, 2015). This connection is particularly fruitful when IC informs human resource management (Yang and Lin, 2009; Wang and Chen, 2013).

More recently, intangible assets and IC have emerged as relevant also for nonprofit organizations (NPOs). NPOs are private, independent, self-governed organizations, based on voluntary participation, whose profit is not distributed to individuals or owners, but reinvested in the organizational mission, that represents a contribution to the public good or the general welfare (Salamon and Anheier, 1992). NPOs, indeed, are aimed at creating social value and maximizing social utility, while not considering financial profit as their main objective (Bahmani et al., 2012). In other words, NPOs deliver services that are intangible and rely on intangible assets, such as volunteers' loyalty, a good name, and relationships with other organizations (Benevene and Cortini, 2010; Kong and Ramia, 2010; Dal Corso et al., 2019). Thus, IC management responds to NPOs' peculiarities as it maximizes their intangible resources, allowing for a more visible provision of services to the community (Kong, 2003). The lack of focus on profit maximization, as well as the mission of NPOs, pose new challenges to their management. This is particularly true when considering the growing number of requests that society makes to these organizations in terms of fulfilling social needs, providing services, and protecting environmental and cultural contexts. In other words, NPOs are now called to fulfill basic community needs, while receiving fewer public funds and competing between each other to have more donors (Bahmani et al., 2012). IC and its management emerges as a valuable paradigm for NPOs, as these organizations are "knowledge intensive," meaning that the achievement of their objectives depends on the human resources brought by staff and volunteers, more than by tangible, physical capital (Hume and Hume, 2008; Kong, 2010). The crucial point is then to understand how to develop new resources from the existing ones, which is precisely why effective management of IC is pivotal.

Intellectual Capital in NPOs

Many studies have shown that NPOs would benefit from proper IC management. Kong and Prior (2008) proposed a conceptual framework based on the IC paradigm for NPOs. The framework states that the three IC dimensions offer a potential avenue for competitive advantage, as long as they are interrelated and fulfill organizational, donor, and user needs. The tool required to reach the sustainable advantage is a strategic IC management that would allow an adequate control over the knowledge flows within and outside the NPO, as well as the value creation emerging from these flows. According to the authors, proper recognition of how knowledge is generated and vehiculated internally and externally would help managers to make better strategic decisions for the NPO (Kong and Prior, 2008). A valuable example regards the volunteer workforce. Volunteers, indeed, show different job attitudes and organizational behaviors than paid employees, as their membership and accountability are less formalized, and they frequently lack proper teamwork due to the high volunteer turnover (Skoglund, 2006; Hustinx, 2010). At the same time, from the managers' point of view, managing volunteers and paid workers requires higher skills and competencies than managing human resources in for-profit organizations (Barbieri et al., 2018; Benevene et al., 2018). The few studies available on NPOs highlight that volunteers benefit from a team and cooperation-centered leading approach, showing higher engagement and higher satisfaction when their managers strengthen these aspects of their work (Dal Corso et al., 2019). Engagement and satisfaction, in turn, are likely to improve their performance. In other words, proper strategic management of human resources in NPOs requires managers to take into account intangible assets (Lettieri et al., 2004; Clarke et al., 2011). At the same time, other authors claim that knowledge management in NPOs has neither the same objectives nor the same implications as it does in for-profit organizations. First of all, knowledge management in NPOs is not aimed at increasing financial gain tout court, as is the case in for-profits, but at sustaining organizational mission and aims (Kong, 2007; Sillanpää et al., 2010; Bloice and Burnett, 2016). Secondly, barriers that could impede knowledge sharing in for-profits and NPOs are different. Starting from Riege's (2005) list of barriers to knowledge generation in business firms, Bloice and Burnett (2016) added several barriers for NPOs, related to the peculiar missions and structure of these contexts. Riege's list, indeed, individuated three types of barriers: individual (e.g., infrequent or ineffective interactions among employees), organizational (e.g., poor culture or structure), and technological (e.g., reluctance to introduce innovations). Bloice and Burnett (2016) claimed that some typical characteristics of NPOs, such as the high volunteer turnover, the lack of strategic planning, and the inherent competition between the altruistic organizational mission and the competitive objectives (Kong, 2007, 2010; Hume and Hume, 2008; Ragsdell, 2009, 2013) act as barriers to knowledge sharing. This point is consistent with findings focusing on the lack of awareness about several aspects of IC in NPOs. Some authors, indeed, showed that managers of NPOs tend to perceive human capital as the most important dimension, while undervaluing structural/organizational capital (Curado, 2008; Kong, 2008). This approach may threaten the knowledge management system, by neglecting the role of organizational routines and processes (Benevene et al., 2017).

Previous literature on the subject has analyzed the impact of IC and knowledge management system in NPOs and provides some hints about the potential impact of these intangible dimensions on NPOs' performance. At the same time, current literature still needs a systematic analysis of whether and how volunteer groups, foundations, charities, and associations deal with this management, and what are the results of this process, in terms of their performance and overall impact on society. Effective management of IC requires the assessment of both individual and organizational performance.

Performance in NPOs

In the managerial literature, organizational performance is determined by the results of an organization when compared to its goals and objectives (Cho and Dansereau, 2010; Tomal and Jones, 2015). Organizational performance may be measured with objective or subjective criteria (Andrews et al., 2006). Objective criteria include impartial and independent indicators that could be externally verified in their accuracy (e.g., number of users in a social care service). Subjective criteria, on the contrary, refer to internal informants (e.g., managers), or to external informants whose judgment cannot be scrutinized (e.g., customers measuring their satisfaction toward the firm). Both criteria, to be valid, need to focus on meaningful performance dimensions according to organizational aims and scopes. For this reason, despite the common notion, according to which objective criteria are more valid than subjective ones, objective indicators may not reflect the actual nature and complexity of the assessed organization, tackling more legal and technical requirements than goal achievement (Andrews et al., 2006), while subjective measures may be better situated in the assessed context (Richard et al., 2009). Thus, the choice of performance measures may depend on several considerations, from the scope of the assessment to the nature of the organization (Richard et al., 2009).

As far as the NPOs are concerned, the operationalization and measurement of performance within the third sector pose a further challenge for scholars and practitioners. A first issue regards the absence of a financial bottom line that could act as an evaluation criterion (Kong, 2010). Another point regards the multiplicity of stakeholders that an NPO is required to deal with: from the government to its donors and funding organizations, and from users to volunteers (Moxham, 2014). Accordingly, Moxham (2009) reported four reasons why NPOs are urged to measure their performance (financial reporting, demonstration of achievements to external market actors, users, and members, operational control and support to innovation), showing that different requirements come from different stakeholders and produce different performance measurements. According to the literature on for-profit organizations, indeed, performance measurement in NPOs are differentiated between internal and external, objective and perceptual/subjective (Sowa et al., 2004), and efficiency and effectiveness-related performance (LeRoux and Wright, 2010). At the same time, financial and mission-based performance measures can be distinguished (McDonald, 2007; Bontis et al., 2018). Financial performances regard how NPOs acquire and use their funding and rely on laws about NPOs' economic accountability (Moxham, 2009, 2014). Mission-based performances include the activities pursued by the NPOs in order to have a social impact: for this reason, some common indicators are the number of volunteers, employees and users, the services provided, and the satisfaction perceived by users and staff (Epstein and McFarlan, 2011; Andreaus and Costa, 2014). Generally speaking, volunteer and employee workload, user numbers, customer satisfaction, staff meaning, and external audits are mentioned in literature as the most frequently used in NPOs (Sowa et al., 2004; LeRoux and Wright, 2010; Álvarez-González et al., 2017). Moxham (2014) showed that the key driver for performance measurement in NPOs is financial accountability toward a public funder. This point has a double implication. First, it raises questions about the adaptability of public criteria for financial performance evaluation for NPOs. Second, it sheds light on the low strategic use of performance assessment in NPOs. Similar to the use of IC management, as long as the performance assessment is not implemented in the context of aware, fruitful strategic planning, NPOs are at risk of losing crucial resources.

Objectives

Building on these considerations, the authors of this study aim to conduct a systematic literature review on the association between intangible assets and performance in NPOs. Preliminary searches were done to determine that there is no published review addressing this question in the last 10 years.

METHODS

The literature review has been conducted following the guidelines from the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) statement (Moher et al., 2009). The eligibility criteria regarded empirical studies published in peer-reviewed full-length articles, from 2005 to 2020, written in English. The period of literary research lasted from December 2019 to February 2020.

Due to the small number of studies dealing with this subject, no further criteria for exclusion are used. Even though this choice does not allow for further quality checks (except the manual exclusion after abstracts reading), given the decision to include only peer-reviewed papers, it seems reasonable to not exclude other works.

Information Sources and Search Strategy

The following databases and search engines were employed for the search: EBSCOhost, ProQuest, and Web of Science. Several terms were used to implement the search strategy. Each database required a different detailed strategy. At the same time, the following generic strategy covers the focus of our research:

> (intangibles or "intangible assets" or "balance scorecard" or knowledge) AND (nonprofit or nonprofit or "not for profit" or voluntary or "third sector" or NPO or NPOs) AND (performance or outcome or effectiveness or achievement or productivity)

Considering the overlap between theoretical considerations on intangible assets and the IC framework, in the second round of search, on the same databases and in the same time range, the authors chose to add keywords that would allow the identification of papers addressing intangible assets, with an IC framework approach. For this reason, the authors' final search strategy was the following:

> (intangibles or "intangible assets" or "balance scorecard" or knowledge or "intellectual capital" or "human capital" or "relational capital" or "structural capital" or "organizational capital") AND (nonprofit or nonprofit or "not for profit" or voluntary or "third sector" or NPO or NPOs) AND (performance or outcome or effectiveness or achievement or productivity)

According to the needs, the keywords were searched in the publication title or abstract.

Data Collection Process

All references were gathered in a Mendeley database, and duplicate references were removed. Two authors independently reviewed the chosen references, deciding to exclude further papers eventually. Papers were analyzed with respect to their content, and papers with content that were not fully within the scope of this review, due to knowledge transfer processes or best practices in NPOs and not within empirical research, were eliminated. In the reference scrutinization phase, the authors looked for papers written in the English language that contain keywords of interest in the title, and then scrutinized the papers' abstract to check the inclusion criteria.

RESULTS

Study Selection

Of the sixteen full-text articles assessed for eligibility, seven papers did not address this review regarding the association between IC and performance in NPOs. The remaining nine papers were determined as eligible and were included for review (see **Table 1**).

Study Characteristics

The included works revealed themes that could be reorganized as expressions of the IC framework, despite showing peculiarities in their application (**Table 2** shows a synthesis of the terms, variables, and dimensions used to measure each dimension). Overall, the three dimensions of IC were equally represented in the selected works. At the same time, the references to the IC framework, as well as to each of the three dimensions, were heterogeneous in the selected papers. More specifically, three out of nine papers clearly stated the intention to measure one or more dimensions in the IC framework (Mohd Noor et al., 2015; Benevene et al., 2018; Bontis et al., 2018). Three out of nine papers addressed all the dimensions of IC: human, relational and structural/organizational (Mohd Noor et al., 2015; Benevene et al., 2018; Bontis et al., 2018). One out of nine papers only addressed the human dimension (Cady et al., 2018), whereas three papers addressed the relational dimension (Misener and Doherty, 2013; Wemmer et al., 2016; Álvarez-González et al., 2017), and one paper addressed both human and structural/organizational capital (Zhu et al., 2016). Finally, one paper took into account dimensions related to the types of knowledge tackled in the IC framework but reorganized them in the knowledge-centricity construct (Vakharia et al., 2018).

The performance of NPOs was measured and reported using several measures across the studies. While four studies used a scale on organizational performance or effectiveness, measuring how it was perceived by the NPOs' members by means of validated or ad hoc Likert scales (Mohd Noor et al., 2015; Wemmer et al., 2016; Zhu et al., 2016; Álvarez-González et al., 2017) or structured interviews (Misener and Doherty, 2013; Benevene et al., 2018), others relied on objective measures of performance. Among the objective measures selected, a number of activities, members, and beneficiaries were used as performance measures in two studies (Álvarez-González et al., 2017; Cady et al., 2018), as well as financial performance (Bontis et al., 2018; Vakharia et al., 2018). Furthermore, one study considered mission-based as well as financial performance (Bontis et al., 2018).

With regard to the types of NPOs involved, participants in most studies (five out of nine) were gathered independently from the kind of NPOs they belonged to (Mohd Noor et al., 2015; Zhu et al., 2016; Álvarez-González et al., 2017; Benevene et al., 2018; Bontis et al., 2018). Two studies focused on sports-related NPOs (Misener and Doherty, 2013;

TABLE 1 | Descriptions of papers addressing the association between IC and Performance in NPOs.

References	Country	Study methodology	IC dimension	Performance measure	Type of NPO	Participants (number)	Participants (NPO role)
Misener and Doherty, 2013	Canada	Qualitative	R	Subjective	Sport-related	20	NPOs presidents
Mohd Noor et al., 2015	Malaysia	Quantitative	H, R, S/O	Subjective	Any	271	NPOs employees
Zhu et al., 2016	Canada	Quantitative	H, S/O	Subjective	Any	376 (156 from NPOs)	NPOs directors
Wemmer et al., 2016	Germany	Quantitative	R	Subjective	Sport-related	292	NPOs directors
Cady et al., 2018	United States	Quantitative	H	Objective	Farming	285	NPOs members
Álvarez-González et al., 2017	Spain	Quantitative	R	Subjective	Any	325	NPOs board members
Benevene et al., 2018	Italy	Qualitative	H, R, S/O	Subjective	NPOs socio cooperatives	70	NPOs managers
Bontis et al., 2018	Italy	Quantitative	H, R, S/O	Objective, Subjective	NPOs socio cooperatives	151	NPOs board members
Vakharia et al., 2018	United States	Quantitative	H, R, S/O[a]	Objective, Subjective	Arts-related	368	not specified

H, human capital; R, relational capital; S/O, structural/organizational capital. [a]IC dimensions were reorganized in a new construct.

Wemmer et al., 2016), one on a farmers' association (Cady et al., 2018), and one on a performing arts association (Vakharia et al., 2018).

Synthesis of Results

Overall, the selected studies showed that IC dimensions are related or have an impact on NPOs' performance. Studies addressing two or all the dimensions of IC in the same model showed differentiated effects on performance. Within these models, human capital and relational capital are strongly related with NPOs performance, above all in terms of internal and external effectiveness (Mohd Noor et al., 2015), perceived quality of work (Benevene et al., 2018), and financial and mission-based outcomes (Benevene et al., 2018; Bontis et al., 2018). At the same time, structural/organizational capital has a lower impact on performance measures in the above-mentioned studies. Indeed, it is reported as showing null effects in the papers published by Mohd Noor et al. (2015) and Bontis et al. (2018), both quantitative studies, and as having an impact on the quality of work in the qualitative work by Benevene et al. (2018) and in the model implemented by Zhu et al. (2016). Studies tackling one dimension from the IC framework addressed human or relational capital. Cady et al. (2018) measured human capital as NPOs members' self-efficacy, collective efficacy, and organizational support, showing its effect on NPOs' financial performance through the effort devoted to the tasks. Relational capital was mainly studied within sports-related NPOs (Misener and Doherty, 2013; Wemmer et al., 2016), and operationalized as cooperation with competitors (coopetition, Wemmer et al., 2016). According to these studies, cooperating with other NPOs with a similar mission provides access to higher financial, physical, and human resources, thus promoting innovation and, consequently, better performance through the use of external knowledge. The third study addressing relational capital (Álvarez-González et al., 2017) looked at NPOs more broadly and showed that competition among NPOs and business firms improves the effectiveness of the organization, in terms of obtained funding (financial performance), provided services, and reached users (mission-based performance). Finally, a study reorganized the dimensions of IC into a new construct, namely the knowledge centricity (Vakharia et al., 2018). Knowledge centricity includes a hard and a soft dimension. The hard dimension includes elements related to human capital (staff abilities related to data collecting and managing, technology, and reporting, the level of staff capacity, training, and roles). The soft dimension includes elements related to structural/organizational capital (level of board engagement; strategic use of audience data for programming and audience development). The authors showed that both dimensions have a role in enhancing financial resilience (namely the months of available capital and cash) in NPOs with a mission in the performing arts industry.

DISCUSSION

Overall, the authors found few studies about the association between intangible assets and organizational performance in NPOs. As **Table 2** highlights, the most part of intangible assets mentioned in the selected studies could be reconducted to the IC theoretical framework. At the same time, previous literature tackling IC and organizational performance inform us about the cruciality of these dimensions for NPOs to grow and be competitive (Kong, 2003; Moxham, 2009, 2014; Benevene and Cortini, 2010). Building on studies that addressed the perceived importance of IC and performance measurement in the third sector (Moxham, 2009; Benevene et al., 2019), it is apparent that most IC management and performance

TABLE 2 | Variables related to the IC framework in each paper.

IC dimension	Terms, variables, and dimensions	References
Human capital	Knowledge sharing (perceptions and beliefs)	Mohd Noor et al., 2015
	Board information (availability and use)	Zhu et al., 2016
	Volunteer motivation, Volunteer efficacy	Cady et al., 2018
	Narratives	Benevene et al., 2018
	Narratives	Bontis et al., 2018
	Levels of staff capacity, training, and roles	Vakharia et al., 2018
Relational capital	Interorganizational relationships	Misener and Doherty, 2013
	Beneficiary participation	Mohd Noor et al., 2015
	Interorganizational relationships	Wemmer et al., 2016
	Interorganizational relationships	Álvarez-González et al., 2017
	Narratives	Benevene et al., 2018
	Narratives	Bontis et al., 2018
Structural/organizational capital	Collaborative culture	Mohd Noor et al., 2015
	Board strategic involvement	Zhu et al., 2016
	Narratives	Benevene et al., 2018
	Narratives	Bontis et al., 2018

evaluation is conducted in an informal, non-planned way. By relocating NPOs' informal knowledge management process in the IC framework, the authors aim to raise the awareness of managers and practitioners on these topics, while moving from informal knowledge management to an effective, strategic one.

Summary of Evidence

All the studies selected in the literature review showed an effect of one or more dimensions of IC on NPOs' performance. While the previous section described the results of the studies according to the number of dimensions tackled in the study and the type of study conducted, the following section will reorganize and comment on the results considering the three dimensions of IC. According to the organization detailed in **Tables 1** and **2,** studies that considered members' knowledge (beliefs and perception about the organization, their roles or their mansions) were classified as tackling human capital. Studies that considered the relationships between NPOs and other organizations were classified as tackling relational capital. Finally, studies considering aspects of an NPO's structure, routines, or culture were classified as tackling structural/organizational capital. As described above, the same study could be considered as tackling one or more IC dimensions.

With regard to human capital, the knowledge shared by the employees and volunteers in terms of education, training, and procedures, as well as their motivation, sense of efficacy, and perceived support emerge as the most important elements for NPOs to succeed. Interestingly, this association is confirmed in all the studies, independently from the performance measure used. This point is consistent with the idea that in NPOs, "people are the most decisive factor" (Benevene et al., 2019; p. 21). Human resource management in NPOs, indeed, would allow managers to better tackle NPOs' peculiarities by, for example, strategically planning the mission and the combination of paid and non-paid workers and by providing differentiated motivational structures for employees and volunteers (von Eckardstein and Brandl, 2004). By planning and intervening on age structures, strategic addressing of staff management in NPOs would lead to on balance higher performance quality between paid and non-paid employees in the requirements and qualifications necessary to be included in the staff, coordination and leadership, remuneration, training, and development of human resources (von Eckardstein and Brandl, 2004). The centrality of employees and volunteers in delivering services is consistent with the literature on the impact of a people-based approach in human resource management on organizational success and performance. According to this approach, employee performance is not simply related to individual perceptions about HR management strategies, but also to the acknowledgment of the experiences and perceptions of coworkers (Kehoe and Wright, 2013; Posthuma et al., 2013; Saks and Gruman, 2014). Such findings on team management and its implications for individual commitment and outcomes reinforce even more the idea that strategic management of teams would be highly beneficial for NPOs, especially when considering the high heterogeneity of the teams that work for NPOs (e.g., mixed employees-volunteers' teams).

Regarding relational capital, one of its most studied dimensions is NPO-organization cooperation (Misener and Doherty, 2013; Wemmer et al., 2016; Álvarez-González et al., 2017). Described as the relationship between NPOs or with public organizations or business firms, it seems crucial for NPOs to have partners that share missions or users to achieve better resources, higher success, or formal advantages (e.g., accreditations). Interestingly, apart from the studies mentioned in this review with regard to the impact of partnerships on performance, most of the studies on NPO collaborations regard public-nonprofit partnerships (Gazley, 2017). Government nonprofit collaborations, indeed, are abundant in the contemporary policy environment (Peng et al., 2020). According to Peng et al. (2020), NPOs are likely to maintain their collaboration with public organizations for two forms of commitment: continuance commitment, mainly due to the governmental funds and their importance for the future of NPOs, and affective commitment, related to the identification of the NPO in the collaboration, as well as to the importance given to the partnership for the internal and external image of the NPO. Despite this still not having been verified in the literature, these forms of commitment are likely to have an impact on the effectiveness and the quality of work in NPOs, as already found in for-profits (e.g., Bloemer et al., 2013). A second aspect mentioned in the literature addressing the impact of external relations on NPOs' performance regards the NPO-users relationship. This relationship is considered as beneficiary participation, namely the likelihood that users influence and share control over NPOs initiatives and resources (Mohd Noor et al., 2015), and is also considered as general importance given by the NPOs to its stakeholders, because most of the physical, financial, and human resources depend on the reliability and accountability communicated toward the external environment (Benevene et al., 2018). Both the relationships (NPO-organization and NPO-users) have been significantly associated with performance in all studies addressing this IC dimension, independently from the performance measure used. Another interesting point of view, still not addressed in the IC-performance literature, comes from the organizational image framework. Organizational image, indeed, is commonly described as a perceptual internal image and a construed external image that is respectively based on employees/volunteers' perception and outsiders' judgments (Rho et al., 2015). According to Rho et al. (2015), the construction of organizational image both within the NPO and toward the external context has an impact on employee and volunteers' intention to leave or commit to the NPO by means of the identification process. Again, it is likely that the higher the commitment and the lower the intention of an employee or volunteer to leave an organization, the higher the quality of work, and consequently, the overall quality of organizational performance.

Structural/organizational capital seems to be less studied and has less implicated dimensions when considering the association between intangible assets and NPOs' performance. It is interesting to note that the role of structural/organizational capital strongly emerges in the qualitative study included in the review (Benevene et al., 2018), and in the study on strategic board involvement (Zhu et al., 2016), as a valuable dimension for organizational performance. This may be due to the variety of measures used to tackle the heterogeneity of structural/organizational capital, which was measured as a combination of organizational information about the NPOs (including the services provided, the kind of users, the certifications (Bontis et al., 2018), as collaborative culture (Mohd Noor et al., 2015), and as strategic board involvement (Zhu et al., 2016), depending on the considered studies. The lack of consensus on the measurement of structural/organizational capital across the selected studies may have had an impact on the scarce implications for the performance of NPOs. This is particularly true when comparing the variables used in the mentioned studies with the description of structural/organizational capital that emerged in structured interviews. Benevene et al. (2018), indeed, reported that senior managers from small and medium nonprofit socio-cooperatives individuate among the key indicators of structural/organizational capital the absence of bureaucracy, the centrality of employees, and the horizontal organizational structure. Despite low or no overlapping among the variables measured by quantitative studies and the NPOs managers' descriptions, it is likely that the participants' construction and communication of their meanings permit emergence of structural/organizational capital's role in a NPO's effectiveness. Furthermore, several authors claimed the importance of considering all the dimensions of IC when managing knowledge in NPOs (Kong, 2003). Consistently, frameworks addressing NPOs management underline the necessity of strategically planning the organization of work in the third sector, with regard to the definition of tasks and their context of accomplishment (individual vs. team-based), as well as to the structural relationships among paid employees and volunteers in cooperating toward the accomplishment of organizational goals (von Eckardstein and Brandl, 2004).

Limitations

First of all, the literature review was built on a small number of papers, despite representing all the works in the field addressing our research question. At the same time, the authors believe that the low number of works is not due to the low importance of this topic for NPOs' performance, but to the general tendency to consider NPOs as informal organizations (Benevene et al., 2017). Secondly, most of the papers regard participants from Western countries, thus defining a gap concerning whether and how the mentioned results remain valid for non-Western countries.

CONCLUSION

This review showed that the literature on intangible assets and performance is mainly related to the IC framework, highlighting that, despite the different impacts and implications, all of the IC dimensions have a role in influencing performance. The low attention given to the structural dimension of IC reflects the lack of attention of NPOs toward formal strategic planning. Despite this, our results suggest that a more IC focused planning and management process would lead to higher quality and effectiveness in NPOs' performance. Hopefully, the first definition of the impact of IC on NPOs' performance would inform and encourage researchers and practitioners in tackling more of these topics when addressing and intervening in the third sector. At the same time, the authors' results appear to be the first in the literature to indicate the importance of further analyzing the role of IC on NPOs due to the emergence of several indicators of IC as potential predictors for organizational performance. Further research could shed new light on the role of those factors on the quality of work in NPOs, by verifying whether patterns of influence already found in for-profits could be confirmed in NPOs. Finally, the fragmentation in the measurement methods and tools, above all when addressing organizational performance, calls for a better classification of performance measures in NPOs.

AUTHOR CONTRIBUTIONS

All authors, IB, PB, BB, and MC developed the research project and reviewed the literature. IB carried out the data analysis.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 31 July 2020
doi: 10.3389/fpsyg.2020.01881

From Motivation to Organizational Identity of Members in Non-profit Organizations: The Role of Collectivism

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This study contributes to our understanding of organizational identity through dichotomous motivations of altruism and egoism in non-profit organizations (NPO). By applying an empirical analysis of NPO members, organizational identity is found to be well explained by altruistic motivation and egoistic motivation. More importantly, this study finds that collectivism positively moderates the relationship between altruistic motivation and organizational identity, and negatively moderates the relationship between egoistic motivation and organizational identity. It is noticeable that altruistic motivations have a stronger impact on organizational identity when collectivism is high, while egoistic motivations have a stronger impact on organizational identity when collectivism is low. Finally, this study generates helpful management implications based on research findings. It is suggested that the managers of NPOs could enhance members' organizational identity by taking motivations and collectivism into consideration, that is to say, in order to build up organizational identity of NPO members, both righteousness and shared interests matter simultaneously.

Keywords: altruism, egoism, collectivism, organizational identity, NPO

OPEN ACCESS

Edited by:
Paula Benevene,
Libera Università Maria SS. Assunta,
Italy

Reviewed by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *30 May 2020*
Accepted: *07 July 2020*
Published: *31 July 2020*

Citation:
Li Y and Zhang Y (2020) From Motivation to Organizational Identity of Members in Non-profit Organizations: The Role of Collectivism. Front. Psychol. 11:1881. doi: 10.3389/fpsyg.2020.01881

INTRODUCTION

Non-profit organizations (NPO) have grown tremendously in China over the past two decades (Ma and Liu, 2019). Correspondingly, the focus to human resource management (HRM) in NPOs has aroused more scholarly interest over the last few years (Akingbola, 2013b; Baluch et al., 2013; Kellner et al., 2017). HRM practices are associated with high organizational identity and low quit rates amongst organization members, so understanding HRM practices is essential to the development of NPOs. What is particular about NPOs is that such organizations are designed to achieve social outcomes rather than generating profit (Kong, 2008; Surtees et al., 2014), while volunteers in NPOs often lack of economical rewards (Lynn, 2003). Given the fundamental differences in the missions, value-orientation, and financial restrictions of non-profit and private organizations, there are obvious differences between HRM in NPOs and HRM in profit organizations (Ban et al., 2003; Ridder and McCandless, 2010; Akingbola, 2013a). Therefore, performance-oriented approach to HRM may conflict with the mission and values of NPOs. Some studies indicate that NPO members seemingly have self-perpetuating commitment regardless of wages and working conditions along with their astounding resilience and ability to tolerate increasing levels of stress at the workplace (Baines, 2006; Nickson et al., 2008; Baines, 2010). NPOs often put a stronger emphasis on employees' altruism motivations, whereby the mission becomes an effective tool for fostering motivation, retention and maintaining members' organizational identity (Brown and Yoshioka, 2003; Kim and Lee, 2007).

For the growth of an organization, organizational identity serves as the main way for organizations to enhance cohesion and plays a key role in organizations' success (Mael and Tetrick, 1992; Reade, 2001; Smidts et al., 2001). Likewise, organizational identity is one of the goals pursued by the NPO human resources management. High organizational identity could help improve organization's operation efficiency and resilience, and promote its sustainable development. Moreover, the organizational identity's positive influence is of great significance to organization featured by long-lasting emotional bond (Gioia et al., 2000). By contrast, lack of organizational identity may lead to serious organization problems, such as members' turnover and organization failure (Kreiner and Ashforth, 2004). Therefore, building up organizational identity has become one key task for NPO development in the modern world.

Motivation is found to be vital for organizational identity (Gioia et al., 2013). The occupational choice of individuals originates from an intricate mixture of motivations. For egoism, the ultimate goal is to increase one's own welfare; for altruism, it is to increase the welfare of another individual or the public (Batson et al., 2002). With the constant development of NPO practice, NPOs have exerted broader influence and attracted more and more members. Likewise, the motivations of NPO members can be mainly divided into two types, of which, one is the attempt to resolve social problems and assistance for others. The other is the potential employment and overseas study opportunity that NPO can provide, or the pursuit of a favorable reputation, or access to volunteer service certificate and scholarship. Yet, the evidence on the relationship between motivation and organizational identity remains insufficient for NPO.

Therefore, this study explores the shaping mechanism of altruistic motivation and egoistic motivation on the organizational identity of NPO members respectively. Along with the fast development of economy, China's occupational values has been changed profoundly which can be reflected by the new generation of Chinese who have more individualism value and less collectivism value than the previous generation (Ralston et al., 1996). Furthermore, this study examines the direct effect of collectivism, and moderating effect of collectivism on the relationship between altruism and organizational identity, egoism and organizational identity. This study aims to contribute to the literature on the following two aspects: (1) It deepens our understanding of the mechanism from motivation to organizational identity under the context of NPO. (2) It provides suggestions for NPO managers to enhance their members' organizational identity, which bring critical practice significance to NPO's human resources management and sustainable development.

Figure 1 shows the hypothesized model of this study.

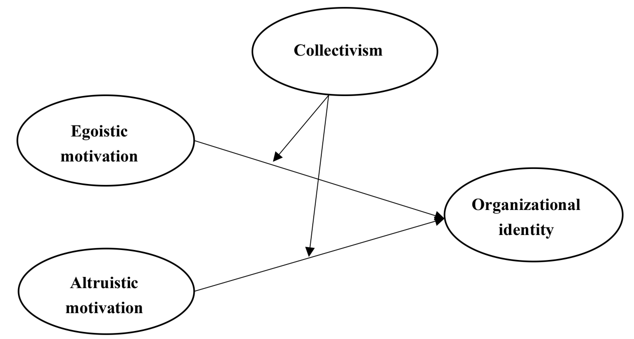

FIGURE 1 | Hypothesized model.

LITERATURE REVIEW AND HYPOTHESES

Altruism, Egoism, and Organizational Identity

Organizational identity has long been recognized as a critical construct of organizational behavior, affecting both the satisfaction of the individual and the effectiveness of the organization (Hall et al., 1970; Lee, 1971; Ashforth and Mael, 1989). Organizational identity refers to individual's perception of belonging to the organization. To be specific, a member with a high organizational identity has group consciousness, and believes he/she is an inseparable part of the organization.

The rational incentive hypothesis indicates that self-interest is at the root of human behavior. Human behavior is motivated primarily by self-interest (Perry and Wise, 1990). However, the rational incentive theory based on the maximization of personal interests cannot best understand and guide the NPO's practice. NPO features as voluntariness purpose. In general, the members of NPO are inclined to provide benefits such as social concern and helpful behaviors (Lester et al., 2008). In view of this, the altruistic motivation should be emphasized for the influence on the organizational identity under the context of NPO. Indeed, the motivation for the shaping of organizational identity is multidimensional, not one-dimensional. Both altruism and egoism are vitally motivational aspects. Altruistic motivation indicates that people choose to join in NPO because they have compassion and want to contribute to public interest. Egoistic motivation, in contrast, involves people choosing to be a member of NPO because of tangible or intangible rewards which the choice leads (Gagné and Deci, 2005). Members with high altruistic motivation share the same goal with the NPO and take the NPO as the social service platform. As a result, they will exert their devotion enthusiasm and propel the organization to make achievements. On the contrary, members with high egoistic motivation take NPO as a platform for potential benefits and will enhance their personal organizational identity in order to make their resume outstanding when applying for a job or study abroad opportunity in the future. Accordingly, we predict that altruistic motivation and egoistic motivation positively influence the organizational identity of NPO members.

Hypothesis 1a: Altruistic motivation has a positive impact on organizational identity.
Hypothesis 1b: Egoistic motivation has a positive impact on organizational identity.

The Moderating Role of Collectivism

Collectivism value, as one of the cultural values that have received widespread attention and heated discussion, reflects the degree of concern of individuals on other individuals and organization (Hui, 1988; Felfe et al., 2008). Compared with the members with low collectivism who lay emphasis on personal interests and are indifferent to the organization (Hofstede, 1984), the members with high collectivism could regard themselves as part of the collective and always believe collective interest outweighs individual interests (Hui, 1988). In other words, members with high collectivism are in a social network that links everyone closely and highlights the loyalty and emotional dependence on the organization.

Concretely speaking, we will discuss the contingency influence of members' collectivism value on the relationship between altruistic motivation and organizational identity, and the relationship between egoistic motivation and organizational identity, respectively. It is noticeable that the collectivist tends to distinguish others into in-group and out-group, and is willing to share the personal knowledge and information with those in group that he/she is familiar with (Triandis, 1995; Voelpel and Han, 2005). Therefore, when concerning the pattern from altruistic motivation to the organization identity of NPO members, the high collectivism will intensify the positive function of altruism on organizational identity. In other words, those with high collectivism are inclined to the collective and hope to grow together with the NPO they work for. Besides, altruism and NPOs' missions are perfectly compatible with each other. Therefore, both the collectivism and altruistic motivation mutually enhance the organizational identity. By contrast, when concerning the pattern from egoistic motivation to the organization identity of NPO members, the high collectivism may lose its role. For those with low collectivism who do not lay emphasis on the integrity of individuals with organization, they join in NPO for instrumental purpose clearly, which means they want the potential employment or study abroad opportunity that NPO could bring. That is to say, NPO members with low collectivism can only get identification from instrumental rewards rather than emotional dependency that binds individuals to organizations. Therefore, the degree of organizational identity shaped by egoistic motivation is more prominent under low collectivism. Thus, the following hypotheses are proposed.

Hypothesis 2a: The positive relationship between altruistic motivation and organizational identity will be stronger as collectivism is higher.
Hypothesis 2b: The positive relationship between egoistic motivation and organizational identity will be stronger as collectivism is lower.

MATERIALS AND METHODS

Sample and Data Collection

The whole survey that lasted for about 2 months was conducted in NPOs in China. Before the formal date of collection, we carried out a pilot testing with a sample of 20 NPOs to examine whether the overall survey was clear, thorough, and robust. After the pilot test, the investigators modified the wording of some items according to the feedback from the participants. The formal survey was conducted in Zhejiang and Sichuan Provinces. Members of NPOs participated in the study on a voluntary basis, and a convenience sampling was adopted. Overall, 68 NPOs were involved. There are totally 130 questionnaires given out and 114 received. All the participants are volunteers of NPOs. We conducted the hierarchical regressions on SPSS 20.0 to test the hypotheses proposed in this study.

Common Method Bias

As we asked the same individual about both dependent and independent variables at the same time, the common method bias (CMB) should be concerned (Podsakoff et al., 2003). In order to reduce the risk of CMB, following steps are adopted. First, we guaranteed individuals' anonymity and we distributed the questions for dependent and independent variables intentionally, which could minimize the CMB on the procedure (Krishnan et al., 2006). Second, the Harman's one-factor method was performed to test the potential problems of CMB (Podsakoff et al., 2003). If one factor could account for most of the covariance among the variables, CMB would exist. In this study, the unrotated exploratory factor analysis demonstrated that the first factor explained less than 40% of variance. This level of variance cannot invalidate the relationships between independent and dependent variables (Doty and Glick, 1998; Fuller et al., 2016), confirming no serious issue of CMB (Podsakoff et al., 2003).

Measurement

This study aims to propose a model of how altruistic motivation and egoistic motivation affect organizational identity of NPO members under different levels of collectivism. The main variables are measured as follows.

The dependent variable. Organizational identity was measured by the 6-item scale developed by Mael and Ashforth (1992). A Likert Scale was used for evaluation, in which 1 means "disagree strongly," and 5 means "agree strongly." The sampling question is "It feels like a personal insult when somebody criticizes my serving organization."

The independent variables. Altruism motivation was measured by the 8-item scale developed by Perry (1996). A Likert Scale was used for evaluation, in which 1 means "disagree strongly," and 5 means "agree strongly." The sampling question is "Making a difference to society means more to me than personal achievements". The Egoistic motivation was measured by the 4-item scale developed by Wrzesniewski et al. (2014). A Likert Scale was used for evaluation, in which 1 means "disagree strongly," and 5 means "agree strongly." The sampling entry is "I can get a better job after I join my serving organization."

The moderated variable. Collectivism was measured by the 5-item scale developed by Earley (1993). A Likert Scale was used for evaluation, in which 1 means "disagree strongly," and 5 means "agree strongly." The sampling question is "A member should accept the group's decision even when personally he or she has a different opinion."

Control variables. Apart from demographic variables such as gender, age, education, tenure (Mael and Ashforth, 1992) was also applied as control variable in the data analysis.

RESULTS

Descriptive Analyses

Table 1 shows descriptive statistics of the sample, in which there are more men than women. The participants' age ranges from 18 to 65. **Table 1** also shows that most participants have a Bachelor degree. Most participants' tenure is less than 5 years. **Table 2** presents the descriptive statistics resulting from our analysis, including means, standard deviations, and a correlation matrix. Consistent with our hypotheses, the correlations among altruistic motivation, egoistic motivation, collectivism, and organizational identity were all significant. The Cronbach's α of each dimension was greater than 0.80, indicating good reliability (Nunnally, 1978). The composite reliability (CR) of latent variables are all greater than 0.60, indicating that the variables have good internal consistency (Fornell and Larcker, 1981). The average variance extracted (AVE) of variables are range from 0.51 to 0.74, which is higher than the benchmark of 0.3 recommended by Fornell and Larcker (Fornell and Larcker, 1981).

Testing Hypotheses

As a tentative exploration of the effect of altruistic motivation, egoistic motivation and collectivism on organizational identity, we conducted ordinary least square regressions, involving three models in total. The results of regression models are presented in **Table 3**. Hypothesis 1a and Hypothesis 1b proposed that altruistic motivation and egoistic motivation had positive impact on organizational identity, which was verified by Model 2 ($\beta = 0.256$, $p < 0.001$; $\beta = 0.397$, $p < 0.001$). The results in Model 3 showed that collectivism positively moderated the relationship between altruistic motivation and organizational identity ($\beta = 0.110$, $p < 0.005$), and negatively moderated the relationship between egoistic motivation and organizational identity ($\beta = -0.180$, $p < 0.001$). Therefore, Hypothesis 2a and Hypothesis 2b were fully supported.

In order to more clearly characterize the moderation mechanism, slope tests were conducted to evaluate whether the relationship between altruistic motivation and organizational identity, and the relationship between egoistic motivation and organizational identity were intensified or weakened by different levels of collectivism. **Figures 2**, **3** show that NPO members with high collectivism has stronger organizational identity in NPO. More importantly, **Figure 2** illustrates that collectivism could intensify the positive effect of altruistic motivation on organizational identity. **Figure 3** illustrates that collectivism could weaken the positive effect of egoistic motivation on organizational identity.

TABLE 1 | Demographic information of the sample.

Demographic variable	Percentage
Gender	
Male	56
Female	44
Age	
18–30	61
31–65	39
Education	
Pre-college student	12
Bachelor	76
Graduate or above	12
Tenure	
Less than a year	49
One year to 5 years	39
More than 5 years	12

LIMITATIONS

This study has some limitations that may require further discussion and exploration. First, since cross-section data were used, it was unable to efficiently judge the causality between variables. Thus, in a subsequent study, the methods of longitudinal and cross-level research can be further applied to make the outcome more perfect and enhance the quality. Second, the sample size of our study is relatively small which may in turn effect the reliability of the results. Future study may involve more NPOs across several provinces in China so that more comprehensive data can be collected.

DISCUSSION

The past two decades have witnessed an unprecedented boom in the NPOs in China (Ma and Liu, 2019). Accordingly, the human resource management of NPOs and organizational identity promotion of NPO members have been paid more and more attention (Buonomo et al., 2020). Organizational identity is a stabilizing force that binds individuals to organizations (Ng, 2015). In view of the continuity of organizational identity, members who have resigned from the organization will still behave in a way that benefits the organization. This study sheds light on the "black box" of how diverse motivations and collectivism value lead to the organizational identity of NPO members.

The research findings of this study show that both altruistic and egoistic motivations exert significantly positive influence on the organizational identity of NPO members. This indicates that altruism and egoism are not dichotomous, and they jointly matter in the shaping organizational identity in the context of NPOs. In other word, to join in NPOs involves righteousness and shared interests simultaneously. Furthermore,

TABLE 2 | Descriptive statistics and correlations.

No.	Variables	Mean	*SD*	Cronbach's alpha	CR	AVE	1	2	3	4	5	6	7	8
1	Gender	0.58	0.51				1.00							
2	Age	30.27	8.07				−0.01	1.00						
3	Education	1.99	0.49				0.16	−0.36	1.00					
4	Tenure	28.17	33.07				−0.15	0.60**	−0.30	1.00				
5	Altruistic motivation	3.78	0.76	0.84	0.89	0.62	−0.23	0.27**	−0.18	0.20*	1.00			
6	Egoistic motivation	3.49	0.87	0.83	0.90	0.74	−0.04	−0.01	0.07	−0.08	0.33**	1.00		
7	Collectivism	4.04	0.69	0.84	0.88	0.59	−0.13	0.52**	−0.20	0.30**	0.47**	0.20*	1.00	
8	Organizational identity	3.83	0.72	0.81	0.86	0.52	0.08	0.31**	−0.09	0.27**	0.45**	0.54**	0.40**	1.00

***p < 0.01, *p < 0.05, n = 114.*

TABLE 3 | Results of regression analysis.

	Organizational identity		
	Model 1	**Model 2**	**Model 3**
Control variables			
Gender	0.138	0.264*	0.274**
	(0.133)	(0.105)	(0.102)
Age	0.020†	0.010	−0.001
	(0.011)	(0.008)	(0.009)
Education	0.027	−0.005	0.005
	(0.145)	(0.114)	(0.108)
Tenure	0.003	0.005*	0.005*
	(0.003)	(0.002)	(0.002)
Independent variables			
Altruistic motivation		0.256***	0.237**
		(0.077)	(0.078)
Egoistic motivation		0.397***	0.383***
		(0.063)	(0.060)
Moderator variable			
Collectivism			0.167†
			(0.091)
Altruistic motivation*Collectivism			0.110*
			(0.049)
Egoistic motivation*Collectivism			−0.180***
			(0.055)
Constant	3.002***	0.911*	0.624
	(0.462)	(0.462)	(0.451)
Adjusted R^2	0.084	0.443	0.501
F-value	3.555**	15.874***	13.518***
Sample	114	114	114

****p<0.001, **p<0.01, *p<0.05, †p < 0.1.*

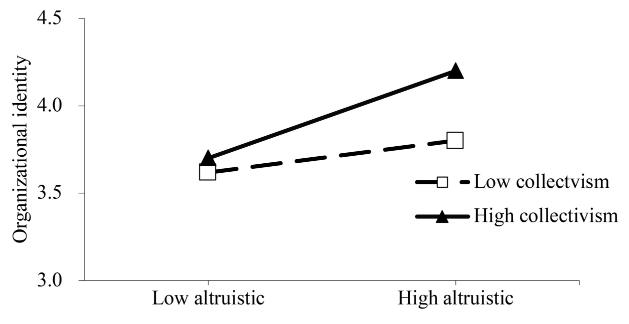

FIGURE 2 | Altruistic motivation and organizational identity – the moderating role of collectivism.

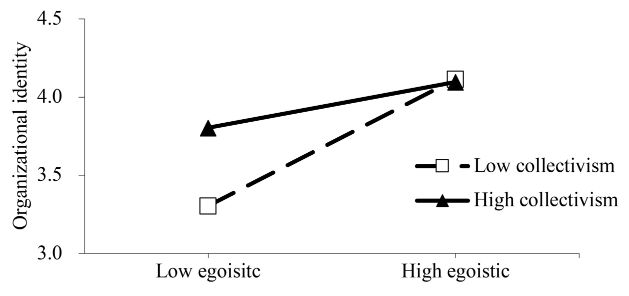

FIGURE 3 | Egoistic motivation and organizational identity – the moderating role of collectivism.

the collectivism value could exert roles of reverse moderating on the relationships between motivations and organizational identity. For the members with high collectivism, altruistic motivation is the key source of organizational identity. However, for the members with low collectivism, egoistic motivation become a key source of organizational identity. On the era of the declining collectivism value (Ralston et al., 1996), it is suggested that the managers of NPOs should update their idea about building up organizational identity, shifting from a focus on members' altruism to a balance of altruism and egoism wherein individuals choose to engage in NPOs to garner future benefits. In order to enhance the organizational identity of NPO members, this study suggests that the managers of NPOs should not only lay emphasis on the guidance of altruism and collectivism value but also design diversified incentive ways.

Furthermore, the study is useful to NPO managers aiming to develop targeted approaches to attracting and retaining volunteers. In view of the above conclusions, the following optional methods can be adopted to promote the human resource management for NPO members. First, emphasizing the mission and values of NPOs through HR practices such as recruitment, selection, orientation and training is an important tool for ensuring motivation and retention of members (Brown and Yoshioka, 2003; Kim and Lee, 2007). This study suggests that the manager of NPO could promote understanding members' motives, expectations of the organization in the early stage. This is a prerequisite for effective incentives and building organizational identity. It is necessary for NPO managers to have priority in recruiting the candidates with high altruism and collectivism in the process of personnel recruitment, and have priority in cultivating them as the core members for management positions. Only by conducting this strategy can the NPO realize the organization's mission and shared vision to the maximum in the long term. Nowadays, plenty of the NPOs are under growth stage and still need some time before becoming mature. When the growing NPOs face challenges, the members with high altruism and collectivism will unite with each other closely, and believe they are largely tied with the organization's destiny (Epitropaki and Martin, 2005). Such kind of members will ride out a storm together with the organization. Second, this study suggests that the NPO managers can arrange executed work for high egoism members, so as to optimize human resource allocation. Regarding the members with high egoistic motivation, systematic performance evaluation means, and timely incentive and awarding measures are necessary for them to build mutual trust and cooperation willingness, which will contribute to their higher organizational identity (Malhotra and Murnighan, 2002). Third, increasing investment in training and delivering organizational mission can be viewed as effective measures to attract and retain volunteers in NPOs. Regarding to enhancing volunteer organizational identity, this study suggests that the manager of NPO need attach importance to organizational support, and the HR practices of NPOs should signal to volunteers in a long-term, mutual relationship, viewing volunteers as valuable resources.

CONCLUSION

To conclude, in order to build up organizational identity of NPO members, it is noticeable that righteousness and shared interests simultaneously matters. Thus, the view of shifting from a focus on altruism to a balance of altruism and egoism has stronger explanatory power for the shaping of NPO members' organizational identity. Based on our research result, it is suggested that NPOs should balance values-based HRM system and performance-based HRM system.

DATA AVAILABILITY STATEMENT

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation, to any qualified researcher.

ETHICS STATEMENT

Ethical review and approval was not required for the study on human participants in accordance with the local legislation and institutional requirements. Written informed consent for participation was not required for this study in accordance with the national legislation and the institutional requirements.

AUTHOR CONTRIBUTIONS

All authors contributed equally to formulating the conceptual framework, analyzing the data, and writing the manuscript.

FUNDING

This study was supported by the National Social Science Fund of China (No. 71673246), the Ministry of Education of Humanities and Social Science project (No. 19YJC630224), the China Postdoctoral Science Foundation (No. 2018M642481), and the Pre-research Fund for Humanities and Social Sciences of Zhejiang University of Technology.

ACKNOWLEDGMENTS

We would like to thank the referees for their valuable comments.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

SYSTEMATIC REVIEW
published: 07 August 2020
doi: 10.3389/fpsyg.2020.01799

Design and Implementation Factors for Performance Measurement in Non-profit Organizations: A Literature Review

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OPEN ACCESS

Edited by:
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Specialty section:
This article was submitted to
Organizational Psychology,
a section of the journal
Frontiers in Psychology

Received: 16 April 2020
Accepted: 30 June 2020
Published: 07 August 2020

Citation:
Treinta FT, Moura LF, Almeida Prado Cestari JM, Pinheiro de Lima E, Deschamps F, Gouvea da Costa SE, Van Aken EM, Munik J and Leite LR (2020) Design and Implementation Factors for Performance Measurement in Non-profit Organizations: A Literature Review. Front. Psychol. 11:1799. doi: 10.3389/fpsyg.2020.01799

Purpose: Performance measurement systems (PMS) in Non-profit Organizations (NPOs) are more complex than in for-profit organizations. NPOs have an orientation toward social mission and values, and they consider not only organizational efficiency and viability, but also the social impact of the organization. This research provides a comprehensive synthesis of PMSs in NPOs.

Design/Methodology/Approach: Using a literature review, supported by bibliometric and network analyses. A paper set of 240 articles related to this research field is examined. Topics that are the most prevalent in this research area and their interrelationships are identified, presenting an outline of current efforts.

Findings: Despite the descriptive analyses for the paper set, a framework is proposed for organizing the design-implementation factors of PMSs in non-profit organizations, identifying the main requirements for their successful development.

Originality/Value: Investigation on performance measurement in non-profit organizations is still in its early stages of development with many opportunities to further develop the field. Conceptual frameworks and models, as well as specific theories, are being generated for this field of research, and the process of adapting models from the general field of performance measurement is taking place. The meta-framework that organizes the main research topics of PMS in non-profit organizations and the framework that consolidates factors that influence the design-implementation of PMSs in non-profit organizations developed represents this paper contribution.

Keywords: non-profit organizations, performance measurement systems, literature review, bibliometric analysis, social network

INTRODUCTION

Social demands may be a challenge for governments and society. Non-profit organizations (NPOs) are an alternative approach to address collective needs of specific groups in the community and represent many types of organization, including universities, schools, hospitals, religious institutions, local, state and federal governments, non-governmental organizations (NGO), charitable institutions, trade unions, humanitarian aid agencies, foundations, cooperatives, civil rights organizations, political organizations and parties, and others that include volunteers and the third sector (Frumkin, 2005; Moxham, 2009, 2014; Valentinov, 2011).

According to Frumkin (2005), there are four basic functions of non-profit work: (i) service delivery, (ii) civic and political engagement, (iii) social entrepreneurship, and (iv) values and faith. The present paper is positioned in the supply and instrumental side of service delivery, where social goals are more important than profit and outcomes are measured by social value and social impact. Legally, an NPO has financial restrictions and cannot share profit. Profit is possible, but its use is restricted (Moxham, 2009, 2014; Kong, 2010; Valentinov, 2011).

Some Performance Measurement frameworks have been adapted for NPO and public administration. One of the most widespread PMSs in the literature and in practice is the Balanced Scorecard (BSC) developed by Robert Kaplan and David Norton and introduced in 1992. According to Hoque (2014), even when discussing other systems or frameworks developed since then, the BSC is broadly mentioned and sometimes used as a starting point. Despite that, Moxham (2009) and Straub et al. (2010) remark that this practice of adaptation is not so well-accepted.

Thus, this paper proposes a meta-framework that organizes the main research topics related to PMSs in non-profit organizations and, also, a framework to consolidate factors that influence the design-implementation aspects of PMSs in non-profit organizations. To accomplish this, a literature review was conducted. The main findings from this review are presented using bibliometric and keyword network analyses. The results are used to propose a meta-framework that organizes the main research topics of PMSs in non-profit organizations and a framework to consolidate factors that influence the design-implementation aspects of PMSs in non-profit organizations.

PERFORMANCE MEASUREMENT SYSTEMS IN NON-PROFIT ORGANIZATIONS

Moxham (2009, 2014) observes that there is no consensus or agreement about the definitional terminology for non-profit organizations. For example, the characteristics of a charity institution is usually related to a kind of non-profit oriented, but not all the NPO must be, of course, a charity organization. In this context, the sector is diversified, including cooperatives, voluntary agencies, religious institutions, hospitals, museums, trade unions, universities, civil rights groups, and third sector organizations. In this perspective of creating social value, it could be also added to the perspective of public administration within the NPO context (Karwan and Markland, 2006; Moxham, 2009, 2014; Sole and Schiuma, 2010; Valentinov, 2011).

Moura et al. (2019) explain how NPO and public administration pursue the social value creation for their audience instead of the financial profit. Both organizations have financial restrictions when compared to traditional enterprises, as well the involvement of stakeholders and management issues, such as short and long-term planning, fairness, accountability, and legitimacy. Although they have different legal characteristics (public administration works within a government plan context while NPO usually works using projects connected or not to public administration), aspects related to their performance measurement and management are similar and can be studied together (Conaty, 2012; Berman, 2014; Sinuany-Stern and Sherman, 2014; Moura et al., 2019).

For the purpose of this work, an NPO is defined as an organization with financial restrictions in that its surplus funds cannot be distributed or shared with those who control it, but which can be used for reinvesting in social targets (Moxham, 2009, 2014; Kong, 2010; Valentinov, 2011).

NPOs have characteristics that differentiate them from for-profit organizations, such as income sources that come from donations, private partnerships, or public investments; human resources as a working group of employees and volunteers; and accountability that requires transparency of financial accounts and resources to donors, investors, or regulatory agencies. According to Moxham (2009), trust and legitimacy are important features between NPOs and their stakeholders. For example, there has been increasing pressure by stakeholders for better accountability, especially when involving financial resources, such as donations. In this context, NPOs have gone through difficult and challenging times, and Kong (2010) points out that taxes, fees, decreasing tax incentives, governmental problems, and economic crises are examples of the challenges and barriers that an NPO must face.

For Moxham (2009) and Waal et al. (2011), there was no current answer for how to measure performance in NPO because the literature does not present a consensus about the criteria. First, because there is not enough research conducted on PMS design for NPO and second, it is difficult to measure performance results in NPO. Also, Arena et al. (2015) give other reasons that can be attributed to the lack of financial, human, and technological resources for PMS design-implementation aspects.

Pinheiro de Lima et al. (2008) and Waal (2007) describe a PMS as a set of processes that transforms mission, strategy, and organizational goals into key measurable performance indicators that govern organizational actions. Silvi et al. (2015) suggest PMS is considered strategic when it embeds characteristics for long and short term planning, financial and non-financial indicators, future perspectives, internal and external viewpoints, and includes causes and effects of relations between measures and system aspects.

Ospina et al. (2002) recognize that most of the tools and models for performance management have been developed considering for-profit companies. However, a PMS would be useful to non-profit organizations as well. For Austin (2000), the number of non-profit organizations is increasing, especially because of the growing number of complex social problems that need to be addressed. Also, political issues, legal obligations, and stakeholders' requirements have prompted some non-profit organizations to apply entrepreneurial strategies and business models to become more competitive and transparent.

According to Waal et al. (2011), implementing and using PMSs in the non-profit sector is more challenging as there is a relative lack of clarity in the purpose of the system in this kind of organization. Although there are many options of PMSs, few of them are designed for NPO. Usually, the available frameworks for NPO are adapted from the for-profit organizations, but they do not consider all their characteristics. There are public agencies working with some PMSs, but the adaptation for NPOs are usually flaw regarding, for instance, the use for decision making support.

Some examples of frameworks adapted for NPO can be mentioned. First, Lee and Moon (2008, p. 26) suggested "a BSC model of social enterprises in which social objectives are attained as a result of interrelationships between four perspectives: financial, customers (stakeholders), internal business process, and learning and growth." The work of those authors focuses on how the BSC can be used in the context of an NPO. Also, Meadows and Pike (2009, p. 133) propose a Social Enterprise Scorecard based on adapting BSC "to make it more applicable to social enterprises." They argue that "the scorecard needs to take a holistic view of organizational life, and the perspectives of a diverse group of stakeholders. Social return is the prime concern for social enterprises and must be emphasized." Somers (2005, p. 48) proposes a Social Enterprise Balanced Scorecard (SEBC) and "to amend the original Kaplan and Norton Balanced Scorecard three changes were introduced: an additional layer was added in which social goals are articulated above the financial perspective; the financial perspective was broadened to focus on sustainability, and the customer perspective was widened to capture a larger number of stakeholder groups." Arena et al. (2015, p. 668–669) propose a generic model for a Social Enterprise (SE) developing a PMS. The study "identifies what measurement dimensions are relevant for a SE (financial sustainability, efficiency, effectiveness, impact)." Sowa et al. (2004, p. 712) propose a model for NPO that considers the organizational effectiveness, named MIMNOE (Multidimensional and Integrated Model of Non-profit Organizational Effectiveness) that "captures two distinct levels or dimensions of effectiveness–management effectiveness and program effectiveness. Both management and program effectiveness are decomposed further into two subcomponents: capacity and outcomes." Micheli and Kennerley (2005) investigated the adaptions of existing frameworks and case studies in NPO. Some examples of their findings are adaptations from the system theory, quality management, BSC, performance prism and the "Singapore quality award (SQA) model of business excellence with the BSC approach" (Micheli and Kennerley, 2005, p. 129). Furthermore, it is recognized that factors such as the lack of training, infrastructure, and flow of information hinder the effectiveness of a PMS in this type of organization (Micheli and Kennerley, 2005; Moxham, 2009, 2014; Strang, 2018). Cestari et al. (2018) propose a methodology that implements information extraction, organization, and analysis as a tool to document case studies of performance measurement system characteristics in NPOs. Moura et al. (2019) provide a conceptual framework that identifies and classifies the factors that influence the design of PMSs in NPOs and public administration. Moura et al. (2020) examine the design factors in PMSs in NPO and public administration exploring inter-relationship among them. Their results point to how these organizations have distinct differences compared to traditional businesses considering their organizational characteristics, complexity, and dynamics.

From the previous discussion, it is possible to notice that there is still some ground to be covered until a complete comprehension of PMSs for NPO is achieved. Specifically, guidelines for design, implementation, and use of PMSs for NPO must be identified and provided once their structure must be designed to be complex, in-depth, able to include all organizational characteristics, and for flexible interface considering the social goals and the management style (Peursem et al., 1995; Micheli and Kennerley, 2005).

RESEARCH DESIGN

Besides a meta-framework that organizes the main research topics related to PMSs in non-profit organizations, this paper also proposes a framework that groups factors that influence the design-implementation aspects of PMSs in non-profit organizations. At first, a literature review method is applied to map the body of knowledge of this field of study. Next, bibliometric, network and content analysis techniques are executed to describe current research themes and extract current information that could be used in the development of the mentioned meta-framework and the design-implementation framework.

To achieve this purpose, the research design of this work is organized in three main steps: (1) literature review; (2) the application of bibliometric, network, and content analysis techniques; and (3) the proposal of the (meta) framework.

In the first step, a literature review is applied to map the body of knowledge of this field and to generate significant information about PMSs in non-profit organizations. According to Tranfield et al. (2003), this method can provide a comprehensive map of the body of knowledge for a specific field, supports, and underpins the beginning of new academic research, since knowledge generated about this area could be mapped. Thus, it is particularly useful in exploratory research about incipient fields. Although this research did not follow specific frameworks for systematic literature review, some of the criteria included in PICO/PICOS, PEO, and SPIDER (Bowers et al., 2011) were adopted. Those techniques/frameworks help break down the research question into pertinent components and derive to search criteria (Methley et al., 2014), and their acronyms stand for the components they adopt to structure/develop the research questions. **Table 1** exposes a brief comparison about those frameworks, based on Davies (2019).

TABLE 1 | Frameworks that help the development of the research questions.

Frameworks	Components (items)	Main use
PICO/PICOS	**P**opulation/problem/ phenomenon **I**ntervention **C**omparison **O**utcome **S**tudy design	Evidence-based reviews comparing interventions on a population.
PEO	**P**opulation **E**xposure **O**utcome	Qualitative research questions.
SPIDER	**S**ample **P**henomenon of **I**nterest **D**esign **E**valuation **R**esearch type	Qualitative and mixed-methods research questions.

The process to identify a portfolio that addresses PM in NPOs was conducted by the literature review design described by Keathley (2016). The author describes the research about the factors that affect the successful implementation of PM systems, and her method carries to identify all relevant publications.

A set of procedures to guide the application of the literature review were chosen based on the characteristics and features exposed in Cochrane review handbook (Higgins and Green, 2011), and these procedures can be iterative and are organized in stages such as exposed in **Figure 1**.

The first stage is the problem definition, and it is described by the following research question: "What are the factors that influence the design and implementation processes of performance measurement systems in non-profit organizations?"

In the second stage, the scoping study, the researchers perform simple searches in databases and tests the search terms with simple Boolean phrases. In the current research, search terms in papers about PMSs in non-profit organizations were identified. The research question theme was used to determine the search terms of interest:

- Factors that influence the design and implementation.
- Performance Measurement Systems.
- Non-profit Organizations.

A set of 20 papers is used as a thematic reference for the scoping study, that is, to refine the search string. As an iterative procedure, all papers from the control set are read in detail, and new search terms are identified. Eleven combinations of terms are tested resulting in five groups of search terms to compose the scoping study (presented in **Figure 2**).

The group of search terms supported the search strategy and then, they are applied to the Literature Review Protocol shown in **Table 2**, which contains search terms approved with the defined Boolean operators, chosen databases, language, and publication type. This way, many papers that are related to performance measurement, but did not cover the discussion of factors that influence design and implementation excluded from the search.

The next stages include data collection and exclusion criteria adoption. This search for papers resulted in a set of 4,606 papers in the data collection stage that results from the application of the "search expression." After that, all abstracts of the retrieved papers were read, and only the papers that referred to non-profit organizations and performance measurement systems were kept in the paper set. A total of 310 papers were selected after the exclusion criteria adoption. Seventy of those papers were duplicates and, therefore, eliminated. This process resulted in a final paper set of 240 papers that covers journal papers from the past 30 years.

Following this, in the second step, techniques such as bibliometric analysis and keyword network analysis were applied to describe current research topics related to the theme. This combination of techniques contributed to consolidate the findings and highlight the significance of the results. The bibliometric analysis is based on the quantitative assessment of certain parameters for a defined set of papers, such as their authors, references, citations, and journals.

To execute the bibliometric analysis, the MC3R software (FLUXO Business Automation, 2015) were used to organize all dataset information in reports and matrices. The MC3R is a web-based platform that supports the development of literature review and its pertinent tasks. The 240 papers were uploaded into the software, including information such as paper title, publication year, authors and their countries, keywords, publication journal, cited references, and others.

After that, the whole dataset was double checked. Finally, the software provided reports which enable the characterization of the paper set, including the distribution of paper set and cited references per year, publication journals, journals from references, also, the most frequent authors and their countries, the keywords, and the cited references and their authors.

The data registered in MC3R software is also used to generate a keyword co-occurrence matrix. Then, UCINET software, as described by Borgatti et al. (2002), was used to construct a network of keywords and to obtain a network-related indexes' report. The frequency of keywords associations is calculated to construct maps (strategic diagrams) that represent the major themes of the field under study, and the relationships among them. Additionally, a k-core analysis was performed to represent a set of nodes that have connections to at least "K" other nodes in the set. The analysis is used to figure out the importance of a research topic in the network, and to delimit groups of similar research interests.

In the last step, all the findings related to bibliometric and network analyses are consolidated. Therefore, it is possible to propose a meta-framework that organizes the main research topics of PMS in non-profit organizations that can support future work and a framework to consolidate factors that influence the design-implementation stage of PMSs in non-profit organizations.

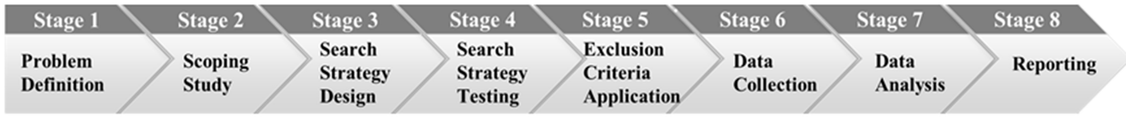

FIGURE 1 | Literature review stages.

FIGURE 2 | Groups of search terms.

TABLE 2 | Literature review protocol.

Search terms	Group 1: "performance management" OR "performance measurement" OR "performance indicators" OR "organizational performance" OR "performance metric" OR "non-financial performance measures" OR "performance measurement system" Group 2: "non profit organizations" OR "non-profit organizations" OR "not-for-profit organizations" OR "not for profit organizations" OR "not-for-profit organizations" OR "Non profit organizations" OR "Non-profit organizations" OR "not for profit organizations" OR "non profit service" OR "non-profit service" OR "not-for-profit service" OR "not for profit service" OR "voluntary organizations" OR "human service organizations" OR "non-governmental organizations" OR "voluntary organizations" OR "human service organizations" OR "non-governmental organizations" OR "social enterprises" OR "ngo" OR "npo" Group 3: barriers OR challenges OR competences OR characteristics OR components OR enablers OR motivations OR obstacles OR requirement Group 4: approach OR design OR framework OR method OR methodology OR process OR roles OR capabilities Group 5: "social care" OR "social goals" OR "social outcomes" OR "social activities" OR "social value" OR "social entrepreneurship" OR "social structure" OR "social work"
Boolean operator	AND among groups
Database	Science Direct, Emerald, Taylor and Francis, Scopus, Springer, Wiley, ISI Web of Science, Proquest
Language	English
Publication type	Academic journal papers

BIBLIOMETRIC AND NETWORK ANALYSES

The results of the bibliometric analysis are the paper set characterization, including distribution of papers and references, authors and their countries, cited authors, publications and journals, keywords analysis, and cited references.

The first set of analyses examined the distribution of the 240 papers from the portfolio distributed per year of publication. There is a generally increasing interest, since 2001, in the topic of non-profit organizations and PMSs. Afterward, a significant improvement was detected since 2007. This growth could justify the development of a local theory for performance measurement.

It is also perceived that as the knowledge of this research area is becoming specialized, the cited references tend to be more recent. Thus, the gap between the published articles and the cited references is reduced. Also, the area becomes more professional and begins generating specific knowledge in this field.

Another significant result of the bibliometric analysis was the keyword analysis. Papers in the paper set provided 615 keywords. The present analysis considers only terms that are separately identified in the papers under the label of "keywords."

Of the 615 keywords, there are 501 that appear only once. That is, around 81% of the keywords proposed are cited only one time in the paper set. There is a meaningful evidence of terms usually related to PMSs, such as "performance measurement," "performance management," "balanced scorecard," "performance," "evaluation," and "accountability." This fact may suggest that PMSs are on the research agenda of non-profit organizations. Other keywords of this group, for instance, "social enterprise" and "social entrepreneurship" are used to define what type of non-profit organization is addressed in the paper.

The terms "balanced scorecard," "evaluation," and "accountability" are among the top 10 cited keywords indicating that they are closely related to research associated with performance measurement in non-profit organizations. **Table 3** shows the most frequent keywords.

The term "accountability," for example, shows the concern about stakeholders' requirements as legal obligations to provide financial and management reports. Accountability can contribute to reaching new investments and donors, in addition to providing

TABLE 3 | Most frequent keywords.

#	Keywords	Frequency	#	Keywords	Frequency
1	Performance measurement	30	27	SROI	5
2	Performance management	22	28	Charity	4
3	Non-profit organization	21	29	Data envelopment analysis	4
4	Balanced scorecard	17	30	Efficiency	4
5	Social enterprise	15	31	Government	4
6	Non-profit	13	32	Health service	4
7	Performance	13	33	Local government	4
8	Evaluation	11	34	Public administration	4
9	Accountability	10	35	Public sector	4
10	Social entrepreneurship	10	36	Change management	3
11	Market orientation	9	37	Empowerment	3
12	United Kingdom	9	38	England	3
13	Third sector	8	39	Impact measurement	3
14	Non-governmental organization	7	40	Management	3
15	Performance measure	7	41	Measurement	3
16	Leadership	6	42	New public management	3
17	Organizational effectiveness	6	43	New Zealand	3
18	Organizational performance	6	44	Non-profit accountability	3
19	Outcome measurement	6	45	Policy	3
20	Public sector organizations	6	46	Public sector reform	3
21	Case study	5	47	Quality	3
22	Child welfare	5	48	Strategic management	3
23	Human service	5	49	The Netherlands	3
24	Outcomes	5	50	Transformational leadership	3
25	Social impact	5	51	Trust	3
26	Social value	5			

information and legitimacy for funding and regulatory agencies. The term "SROI (Social Return on Investment)" appears as a new term and it indicates a performance measurement tool adapted for non-profit organizations to demonstrate the social and economic impact that they generate.

The results obtained as "accountability," "leadership," "social impact," "efficiency," and "quality" represent important findings and they indicate significant factors that influence performance measurement. Considering all the gathered information, a network of keywords was created using the UCINET® software (Borgatti et al., 2002).

Figure 3 shows the seven-core group network for the keywords from the documents in the paper set that appear at least three times. The size of each square indicates the frequency of each keyword. The thickness of the edges indicates the frequency with which two keywords were cited together.

The seven-core group is the most expressive of the network and includes the studies about performance measurement challenges in non-profit organizations. Also, studies show frameworks proposed for a balanced scorecard in non-profit organizations. Despite the increased adoption of the balanced scorecard methodology by numerous business organizations during the last decade, limited case studies are developed concerning non-profit organizations and their specificities (Grigoroudis et al., 2012).

An interesting finding is that the seven-core network also shows themes related to social aspects, such as "social impact," "social value," "social entrepreneurship," and (social return on investment) "SROI" for example. In the literature, Wilson and Bull (2013) used SROI in a small social enterprise for measuring social impact. Moreover, SROI is a framework for understanding and measuring the social, economic, and environmental value of an organization's activities with a focus on outcomes, different from other tools in placing a monetary value on the outcomes and benefits.

The top three authors, R. Andrews (United Kingdom), R. M. Walker (China), and G. A. Boyne (United Kingdom) have jointly authored papers together. Of the four papers from R. M. Walker and G. A. Boyne, three of them are authored with R. Andrews.

Further analysis was conducted on cited authors. Papers in the paper set presented over 13,000 authors in the cited references. Eighty-five of them were referenced more than 10 times, and G. A. Boyne was the most cited author with 44 citations.

G. A. Boyne's papers have a focus on public administration and were published between 1996 and 2011. The next four authors deal with different contexts. L. Salamon's papers address non-profit organizations in general, public sector, third sector, and

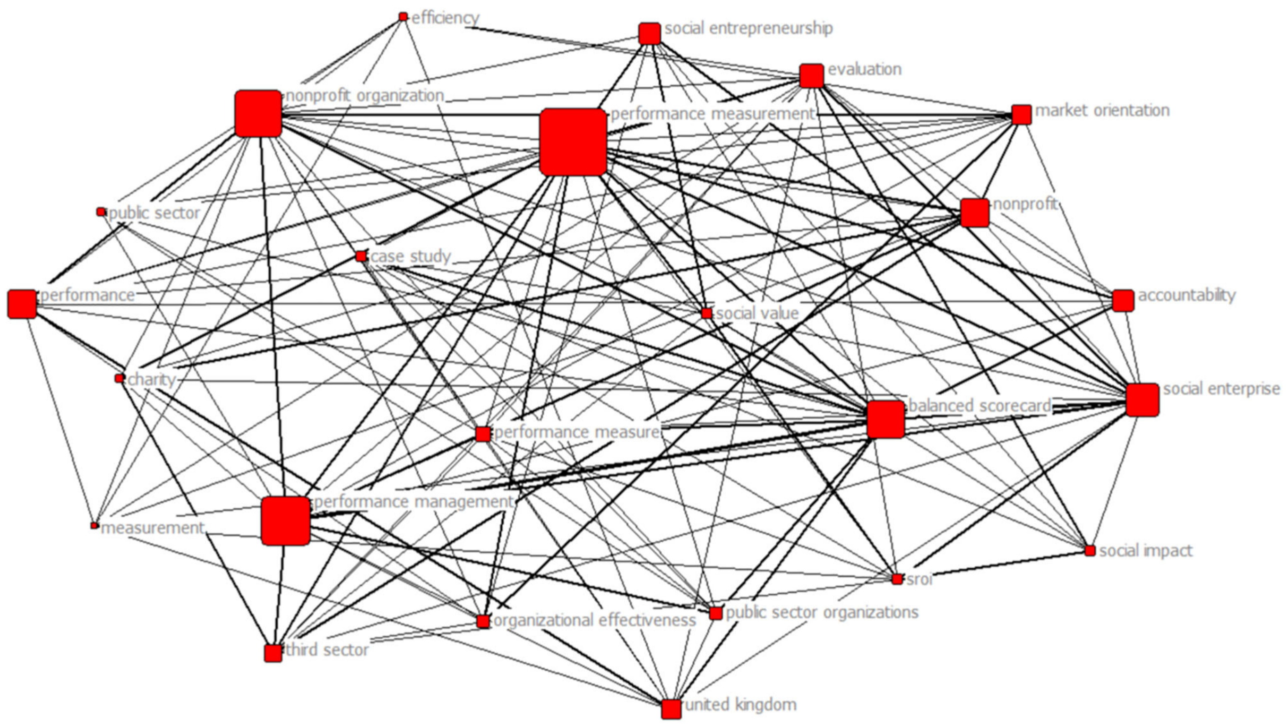

FIGURE 3 | Seven-core keywords network.

social welfare organizations. R. M. Walker performs research on social welfare organizations, the voluntary sector, and public organizations. R. S. Kaplan focuses on the Balanced Scorecard for any organization and the public sector. A. Neely's papers deal with performance measurement and management in general.

The next analysis considers journal publications. Firstly, it is important to notice that of the total of 136 publication journals of the papers set, "Voluntas: International Journal of Voluntary and Non-profit Organizations" and "Administration in Social Work" are the most frequent ones with 15 and 12 papers, respectively (10 journals in the paper set represent 32% of the total). Curiously, eight of them are journals with a public administration or non-profit subject as their focus of publication. In the paper set, only the "International Journal of Productivity and Performance Management" journal explicitly publishes papers related to performance management and measurement.

The most frequent journal appearing in the references of the paper set is "Non-profit and Voluntary Sector Quarterly" with 166 appearances, which was the fifth most frequent journal in the paper set. Of the 10 most frequent journals for the cited references, five of them have a focus on public administration or non-profit organizations, and eight of them have a high-level classification (Q1) by Scimago.

Finally, there are 10,540 cited references in the paper set and 9,136 of them (around 87%) are cited just once. **Table 4** shows the 10 most cited references which the focus is "performance measurement" and, indeed, citations are mostly focused on two themes: "performance measurement systems" and "management of non-profit organization."

Some classic references on performance measurement, such as those from Kaplan and Norton (1992) and Kaplan and Norton (1996), are the most cited in the paper set. These references are also some of the most popular when considering purely the field of performance measurement (Neely, 2005). It is noteworthy that, although the topics of performance measurement and non-profit organizations are addressed, this paper is not a result of the search, since it did not have keywords that addressed factors that influence the design-implementation of PMSs. Therefore, the knowledge of PMSs for for-profit organizations seems to be used as a foundation for research on PMSs for non-profit organizations. Indeed, as observed by Arena et al. (2015), this confirms what had already been pointed out: the simple adaptation of for-profit PMSs approaches to non-profit organizations appears not to be enough to address the characteristics of non-profit organizations.

Two of the references in **Table 4**, Forbes (1998) and Herman and Renz (1997) discuss the difficulty of measurement effectiveness in a non-profit organization. Forbes (1998) reviewed empirical studies of non-profit effectiveness from 1977 to 1997, while Herman and Renz (1997) investigated stakeholder judgments of non-profit charitable organization effectiveness. According to Forbes (1998), there are several concepts of effectiveness in non-profit organizations used by researchers.

Three of the references in **Table 4** address performance measurement in a non-profit organization (Kaplan, 2001; Paton,

TABLE 4 | Most frequently cited references.

#	References	Authors	Year	Citations
1	The balanced scorecard - Measures that drive performance *Harvard Business Review, 70, 1, 71–79*	Kaplan, R. S.; Norton, D. P.	1992	28
2	The Balanced Scorecard – Translating Strategy into Action *Harvard Business School Press*	Kaplan, R. S.; Norton, D. P.	1996	25
3	Strategic Performance Measurement and Management in Non-profit Organizations *Non-profit Management and Leadership, 11(3):353–370*	Kaplan, R. S.	2001	24
4	Measuring the unmeasurable: Empirical studies of non-profit organization effectiveness *Non-profit and Voluntary Sector Quarterly, 27, 183–202*	Forbes, D. P.	1998	19
5	The iron cage revisited: Institutional isomorphism and collective rationality in organization fields *The University of Chicago Press, 63–82*	DiMaggio, P.; Powell, W.	1991	18
6	Managing and Measuring Social Enterprises *Sage Publications*	Paton, R.	2003	17
7	Multiple Constituencies and the Social Construction of Non-profit Organization Effectiveness *Non-profit and Voluntary Sector Quarterly, 26(2): 185–206*	Herman, R. D.; Renz, D. O.	1997	15
8	The Economics of Performance Management in Non-profit Organizations *Non-profit Management and Leadership, v. 13, n. 3, p. 267–281*	Speckbacher, G.	2003	15
9	Using the Balanced Scorecard as a Strategic Management System *Harvard Business Review, 74 (1), 75–85*	Kaplan, R. S.; Norton, D. P.	1996	15
10	Case Study Research: Design and Methods (2nd ed.) *Sage Publications*	Yin, R. K.	1994	15

2003; Speckbacher, 2003). These works propose options for adapting the balanced scorecard to a non-profit organization and suggest that for-profit themes of performance management may apply to non-profit organizations.

Another key point concerning the references is the theoretical background that is employed. For this purpose, the 60 most cited references were analyzed and divided into three main groups: (i) references that present general themes; (ii) references that present specific themes that apply to non-profit organizations; and (iii) references that utilize both general and specific themes.

Ninety-two percent (92%) of the examined references mention general themes, around 68% highlight specific themes that apply to non-profit organizations, and 62% consider both. The most common background of general themes is "balanced scorecard," "performance measurement," and "accountability," which are the same themes that emerged in previous analyses. Also, "institutional theory," "theory of organization," and "stakeholders" were cited in the building of the knowledge in this field.

Lynch-Cerullo and Cooney (2011) examined the field-level pressures facing humanitarian service organizations (HSO) and review the research on performance measurement among non-profit HSOs on responses to these pressures and proposed a conceptual framework combining institutional theory and resource dependency theory. Additionally, the factors that encouraged performance measurement in non-profit organizations are examined.

According to Herman and Renz (1999), many ideas first introduced and popularized in business are later adopted by NPO, such as strategic planning, total quality management, and others. The belief is that what works in business should also work in non-profit organizations or what is considered as best practices is a sign of effective management and could legitimize a non-profit organization from a stakeholder's perspective. Therefore, the study is based on general and specific literature on organizational effectiveness to present those aspects regarding the non-profit organization effectiveness. **Table 5** exposes that the number of specific themes is significant.

A good example regarding the specific literature is the Multidimensional and Integrated Model of Non-profit Organizational Effectiveness (MIMNOE) proposed by Sowa et al. (2004), which builds upon debates in organizational theory and non-profit management research and suggests a multidimensional model to capture non-profit organizational effectiveness.

DISCUSSION

The bibliometric and network analysis highlighted the main characteristics of performance measurement systems in non-profit organizations' research. In this section, findings from the works of the literature are discussed.

TABLE 5 | General and specific themes from most frequently cited references.

General themes	Accountability, Balanced Scorecard, Economic theory of the firm, Funding, Institutional theory, Legitimacy, Management control theory, Management Practices, Management system, Market orientation, Neo-institutional theory, Organization Effectiveness, Organization theories, Organizational change, Organizational Effectiveness, Organizational Learning, Organizational performance, Organizational strategy, Outcome Measurement, Performance, Performance management, Performance measurement, Performance measurement systems, Performance Measures, Reporting, Resources, Stakeholders, Strategy, Theory of organization
Specific themes	Categorization of non-profit organizations, Charitable organizations, Environmental and social impacts, Human service organizations, Government sector, Multidimensional and integrated model of non-profit organizational effectiveness (MIMNOE), Non-governmental organizations (NGOs), Non-profit organization (NPO) accountability, Non-profit organizational effectiveness, Non-profit organizations, Non-profit sector, Public sector, Social audit, Social change, Social constructionism, Social enterprise, Social entrepreneurship, Social mission, Social performance, Social value, Social return on investment (SROI), Social sector, Third sector, Voluntary sector

There are three focus areas to be highlighted. The first one is related to the diversity of non-profit organizations, of different types and with different concerns regarding performance.

The second one is the significant amount of works found in the systematic literature review that is related to performance measurement in non-profit organizations and that make use of the general body of knowledge in performance measurement.

Finally, such theories and models are the building blocks for the factors that influence different aspects of performance measurement systems.

Types of Non-profit Organizations

In the literature, a significant variety of terms reflects the different typologies of non-profit organizations and appears as prevalent topics, like "third sector organization," "non-governmental organization," "civil society organization," "public organization," "social enterprise," "social entrepreneurship," "voluntary organization," among others.

These organizations have the social aspect as a common goal, although they have specific aims and it reflects the difficulty to have measures that capture value across so many different organizations. Then, as mentioned by Moxham (2009), there is not an agreement about the terminology to "non-profit organizations," which indicates that a charity institution is a kind of non-profit but not all organization have to be a charity organization. In this context, the sector is diversified and includes religious institutions, hospitals, museums, voluntary agencies, trade unions, universities, civil rights groups, cooperatives, and the third sector. Public administration appears in the literature review once, as already mentioned, it shares some characteristics with non-profit organizations as they play complementary and supplementary roles. There is not a consensus about the NPO terminology and which kind of organization can be included as one. Some works discuss NPO separated from the public sector or social enterprise (Karwan and Markland, 2006; Duque-Zuluaga and Schneider, 2008; Moxham, 2009).

For economic theories and models standpoint, Moxham (2009) and Valentinov (2011) take an NPO as having financial restriction about the profit sharing for investors or controllers. Also, this kind of organization depends on financing and donations. In this context, the requirements for these organizations may hinder organizational success.

Models and Theories

Bibliometric, network, and content analysis revealed that several performance measurement theories and models are used to construct knowledge in this field. Theories such as "economic theory," "institutional theory," "organization theory," "stakeholder theory," "balanced scorecard," amongst others, are frequently used and cited to support research in this area.

Steinberg (2003) evaluated economic theories of the non-profit sector to describe the sector, formulate governmental policy toward the sector and manage non-profit organizations. Then, the study presented theories' capacity to enlighten the understanding of inquiry, size, and scope of the sector, and the behavioral responses of donors, volunteers, paid staff, and non-profit organizations to changes in their external environment.

According to Brignall and Modell's (2000) studies in the public sector, the institutional theory has implications for the effective implementation of multidimensional performance measurement and management. Additionally, a proper definition suggested by institutional theory is that performance should be described as "institutionally" defined, that is performance-related factors determine the interests pursued by these organizations.

Herman and Renz (1999) studies draw from general and specific literature on organizational effectiveness to present propositions about non-profit organizations' effectiveness. They suggested that concerns about non-profit organization accountability, outcomes assessment, and performance evaluation confirm the relevance of the discussions about non-profit organizations' effectiveness. For Sowa et al. (2004), bearing in mind the organizational diversity, it is important that these differences must lead to the appropriate criteria for assessing effectiveness.

The identification of these theories in previous studies confirmed that research in this area builds upon general performance measurement research. Furthermore, as observed by Luke et al. (2013), it is essential to note that the "balanced scorecard" is the most cited model in the references and its importance is also concerned with the purpose of ensuring assessment of organizational performance outcomes and impact, besides legitimacy of the communication.

The balanced scorecard is a classic example of an adapted model from the general performance measurement field to non-profit organizations. Also, the performance prism model is another example of a performance measurement tool used in the for-profit sector that has been adapted to non-profit organizations (Lee and Moon, 2008; Meadows and Pike, 2009; Moxham, 2009; Mouchamps, 2014; Arena et al., 2015).

Somers (2005) suggests that the balanced scorecard needs to be adapted to the social enterprise by including social goals, expanding the financial perspective to emphasize sustainability and the customer perspective being widened to capture multiple stakeholders' perspectives. Her research presents that by using the Social Enterprise Balanced Scorecard (SEBS), organizations have positive outcomes and become a better business. Also, social enterprises that use this model can demonstrate social value added to stakeholders.

Moreover, there is an accounting terminology being disseminated to more efficiently evaluate and measure blended value creation in the third sector. Consequently, concepts such as SROI (Social Return on Investment), social accounting and audit, Social Return Ratio (SRR) were developed and reflect specific theories in this research area (Moxham, 2009; Luke et al., 2013).

Banke-Thomas et al. (2015) consider SROI as a model that can measure social and economic outcomes and analyzes views of different stakeholders in a monetary ratio through comparison between net benefits to the investment required. In other words, Wilson and Bull (2013) complement saying that SROI is a framework for understanding and measuring the social, economic, and environmental value of an organization's activities. Another example is the Social Accounting and Audit, as mentioned by Luke et al. (2013), which is an externally audited report of social value creation.

However, for many non-profit managers, performance management systems adapted from the private sector are seen with skepticism, as it is observed by Moxham (2009) and Straub et al. (2010). In this context, Moxham (2009) investigates the applicability of the existing body of knowledge about performance measurement in private and public sector non-profit organizations.

It is noteworthy that the research about performance measurement systems in non-profit organizations is gradually becoming specialized and has started to build upon prior research in the area. From this perspective, there are some examples of specific models and theories about performance measurement systems in non-profit organizations. An example of a specific model for a non-profit organization is the Multidimensional and Integrated Model of Non-profit Organizational Effectiveness (MIMNOE) proposed by Sowa et al. (2004) and previously presented. This framework builds upon discussions in organizational theory and non-profit management research and suggests a multidimensional model to capture non-profit organizational effectiveness.

Factors That Influence the Design-Implementation of PMSs

The main factors that influence the design-implementation aspects of PMS for NPO need to be identified. For Micheli and Kennerley (2005) the number of frameworks is small yet so that investigations will be necessary for the research area. Some tools and methods have been developed, but as observed by Arena et al. (2015), the systematic analysis is not enough. The PMS evolution was not capable of knowing all various dimensions/factors about the performance in NPO. Understanding them will contribute to translating the social issues in measurable terms.

In this sense, **Figure 4** depicts a framework that consolidates the main factors that influence the design-implementation aspects of performance measurement systems identified in the literature review performed in this work. Design-implementation factors are retrieved from a content analysis of the paper set, where the most frequent terms were grouped into three main categories: (i) social factors; (ii) stakeholder-related factors; and (iii) managerial factors.

Considering the social approach, it is important to mention that the desire for social results of these organizations must reflect the development of performance measures, the choice of performance measurement systems and must be in the organization's mission, vision and within the behavior and commitment of the people involved.

Therefore, in addition to the correct choice of measures and strategies, the PMS design-implementation process needs to consider the interaction of the employees and volunteers involved. In addition to these internal stakeholders, NPOs are highly involved with their external stakeholders, which leads to the relation of the second group of factors.

An NPO generally has legal or contractual financial restrictions. Accountability and the search for legitimacy is part of the routine and can not only be a legal obligation, but also as strategically interesting in attracting donors, financiers, and partnerships. In this sense, the choice of a PMS and its design-implementation process must consider ways to guarantee and to achieve factors related to accountability, legitimacy, market orientation, and stakeholders.

Regarding the managerial aspects, design-implementation factors of PMS present several attributes related to the management of the organization in terms of human resources, project, resources, and capability. Factors such as use and availability of financial resources and funding are conditions that affect investment, planning and management decisions in NPOs.

The stakeholder's demand for high levels of efficiency and effectiveness has pressured these organizations to seek measures and performance strategies to retain investors, seek new ones, transparency to the government and to their community. In addition, aspects related to organizational learning and empowerment are appearing more frequently as strategic points for managers who need to deal with paid employees, but also volunteers who are not acting for salary or professional growth, but are involved in these organizations by their beliefs, values and personal growth. How to motivate these people? How to control and measure the performance of these people within a context that considers social profit more relevant than the professional?

Factors in the social category represent the concern of non-profit organizations in achieving their social objectives and purposes. In this context, the measurement of performance in NPO is dependent on their aims, mission, and goals (Clarkson, 1995; Luke et al., 2013). For this reason, the social category, which includes "social value," "social impact," and "social mission" is a predominant topic in performance measurement for NPO.

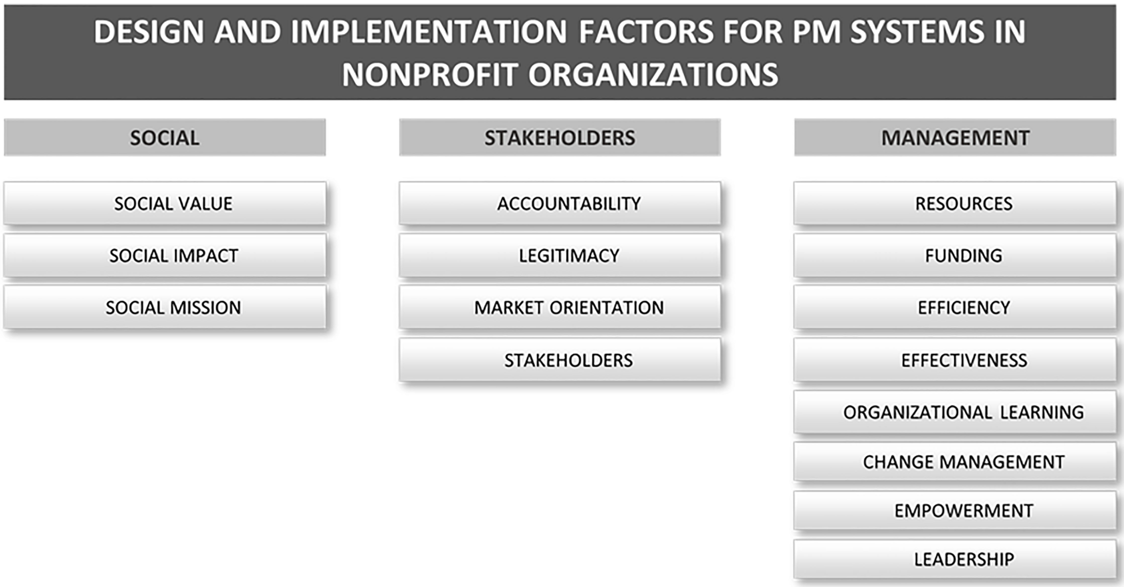

FIGURE 4 | Framework for the factors that influence the design-implementation of performance measurement.

Also, Luke et al. (2013) suggested that differently from for-profit organizations that have profitability as a primary purpose, the underpinning objective of this kind of organization is to be financially viable such that they can continue to pursue their social mission. Furthermore, Costa et al. (2011) reported that the long-term performance of non-profit organizations concerns their capacity to expand social value as defined in their mission.

Complementary, stakeholder-related factors reflect the importance of different groups of stakeholders to non-profit organizations, particularly the necessity to fulfill their requirements. Mano (2013) indicates that NPO must present regular and reliable reports to stakeholders mainly on the reach of social goals within the restrictions of the funding and resources provided. In this regard, transparency to stakeholders, including measures of performance is also expected. According to Costa et al. (2011), non-profit organizations have emerged as significant actors for promoting social values. This increasing importance and influence have heightened requirements for more legitimacy and accountability, both internally and externally. In doing so, stakeholders can assess the impact of the activities developed by non-profit organizations. Nevertheless, non-profit "accountability" and performance measurement systems are usually more complex than those in for-profit companies, which focus on profit maximization and stockholders/shareholders as primary stakeholders. On the other hand, non-profit organizations have a socially oriented and ethically based mission and deal with multiple and competing stakeholder demands. Non-profits' financial sustainability does not guarantee the achievement of the organizational mission and several studies suggest that there is a strong relationship between "market orientation" and organizational performance for non-profit organizations (Duque-Zuluaga and Schneider, 2008; Walker et al., 2011).

Factors in the managerial category reflect the concerns of non-profit organizations to operationalize their activities so that their social objectives are fulfilled, as well as the requirements of their stakeholders. In this context, an important issue and prevalent topic is the dependence of non-profit organizations on "resources" and "funding." Moreover, the competition for financial resources to fund non-profit services is intense. As observed by Moxham (2010), the provision of funding is dramatically decreasing. Similarly, Kaplan (2001) emphasizes the theme of accountability and performance measurement as urgent for non-profit organizations due to the increasing competition for "funding." Consequently, as clearly stated by Hodge and Piccolo (2005), to secure "funding," non-profits are under pressure to demonstrate "value for money." In this context, non-profit organizations have a constant concern to measure their performance to satisfy stakeholders' expectations and consequently, to ensure their strategy in approaching "funding" and "resources" allocation and utilization. Similarly, "evaluation" is also a relevant topic and is directly related to "efficiency" and "effectiveness." NPO should have approaches to performance evaluation that effectively capture both financial and social dimensions, which is crucial to demonstrate organizational legitimacy, transparency, credibility and to acknowledge the extent of their impact. According to Costa et al. (2011), because it is difficult to define clear key success performance indicators in NPO, it is also challenging to identify systems that can report to internal and external stakeholders on organizational "efficiency" and "effectiveness"–in other words, the extent to which organizations achieve their goals.

According to Bradshaw (2009), NPOs' council and boards must implement change management processes that can be used to orient them in reflecting on their choices related to governance frameworks, indicating what contingency factors should be considered. Change management strategies, as compiled by Herman and Renz (1998), could cover aspects such as legitimation, retrenchment, and new revenue strategies.

Leadership could be approached in the support provided by the board of directors to both initiatives related to change, and the implementation of performance measurement systems. Harrison and Murray (2012) recognized that boards of directors have a considerable impact on the performance of non-profit organizations, their CEOs, and on the support of key stakeholders. Their leadership position could be used to build high-quality relationships. Becker et al. (2011), shows that implementation of performance measurement systems required not only the technical system to be successful but also the support of senior management, with a strong commitment to development and implementation that facilitates a higher level of ownership and accountability for all involved actors.

Wellens and Jegers (2014) show that there is a consensus on the importance of an employee-organization fit. Particularly to volunteers, empowerment, quality of intra-organizational relationships and training, and support seem to be important. Employees' empowerment can be achieved through formal and informal mechanisms at different levels, such as personal job involvement and participation in overall organizational policymaking.

In summary, change management provided the meta-framework for discussing performance measurement system implementation in a non-profit organization, that requires leadership from the top level as well as from the team that is in charge of the implementation process. Empowerment will give the involved actors autonomy for experimenting and customizing models according to contingencies.

CONCLUSION

This research provided a comprehensive synthesis of the study of performance measurement systems in non-profit organizations based on a literature review, bibliometric, and network analyses. A paper set with 240 articles related to the research field was examined. A large set of techniques was adopted to consolidate knowledge about this area of research. The present study makes several contributions to identifying the topics that are the most prevalent in this research area and their interrelationships. Furthermore, the findings enhance understanding of the extent that this area builds upon prior research. It is important to observe that public administration is identified in the review, as a complementary role in providing social value to society.

According to the results, it is possible to conclude that the investigation on performance measurement in non-profit organizations is still in its early stages of development with many opportunities to further develop the field. Although PMSs are a consolidated topic, the design-implementation of PMSs in non-profit organizations is a recent issue, and public administration studies reveal more maturity in managing through measures. Moreover, the results of this study suggest that, while there is significant interest in this research area, there are still many inconsistencies in the literature such as the terminology and the typologies used to refer to non-profit organizations.

In some cases, it was detected that a public administration perspective is strongly related to the studies of performance on non-profit organizations. In this sense, the research theme encompasses some works on public administration as they share some common characteristics with non-profit organizations.

Additionally, PMSs for non-profit organizations seem to be more complex than for for-profit companies, mainly because while the mission of for-profit companies is primarily to focus on profit maximization, non-profit organizations have an orientation for social mission and values. Also, NPO must deal with multiple stakeholders' demands and its financial sustainability does not guarantee the achievement of the organizational mission.

Thus, PMSs for non-profit organizations should include not only organizational viability but also the social impact of the organization. So, it is necessary that the development of PMSs frameworks, tools, processes, requirements, and indicators that address these specific features of non-profit organizations and consider multiple stakeholder perspectives.

Conceptual frameworks and models, as well as specific theories, are being generated for this field of research, and the process of adapting models from the general field of performance measurement is taking place. The meta-framework that organizes the main research topics of PMS in non-profit organizations and the framework that consolidates factors that influence the design-implementation of PMSs in non-profit organizations developed from the literature review represents a fundamental contribution to this field of study.

While this review is designed to be as comprehensive as possible, the main limitation of this approach is that the results are limited to the publications available on the searched platforms. As future work, it is recommended that a research agenda is structured for PMSs in non-profit organizations, identifying the main research groups and the main questions to be studied to contribute to the consolidation of research in this area of study. It is also suggested to include some sort of geographical analysis to understand and to identify possible patterns for developing the management systems. Besides that, the design-implementation factors identified in the literature review and part of the framework presented in this paper need further detailing using a more specific content analysis of the papers, as well as the development and analysis of case studies that can consolidate the application of these factors in non-profit organizations.

DATA AVAILABILITY STATEMENT

The original contributions presented in the study are included in the article, further inquiries can be directed to the corresponding author.

AUTHOR CONTRIBUTIONS

FT: overall methodology design for integrating portfolio formation and content analysis. LM: portfolio formation for design factors, content analysis, and models. JA: content analysis techniques selection, content analysis, overall review, and edition. EP: theoretical background for performance measurement in non-profit organizations and public administrations. FD: systematic literature review process design. SG: contributions assessment (theory, literature review method, and NPO/public administration practice). EV: paper review and performance measurement expert. JM: portfolio formation for implementation factors. LL: paper review and SLR expert. All authors contributed to the article and approved the submitted version.

FUNDING

Authors wish to thank CAPES (Coordination for the Improvement of Higher Education Personnel) for supporting the research project through Grant Nos. 88881.068191/2014-01 and 88887.094594/2015-00.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 30 November 2020
doi: 10.3389/fpsyg.2020.602466

The Relationship Between Leadership Behaviors and Volunteer Commitment: The Role of Volunteer Satisfaction

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Despite the relative scarcity of studies on the impact of leadership styles on satisfaction and commitment of volunteers within non-profit organizations, this relationship plays a crucial role in fostering sustained volunteerism and volunteers' well-being. A questionnaire was administered to more than 200 volunteers involved in delivering social services in non-profit organizations from Central and Northern Italy. The questionnaire contained the Volunteer Satisfaction Index, the sub-scale on Affective Commitment of the Organizational Commitment Scale, and two sub-scales of the Key Leadership Behaviors, namely: Helping people to grow and lead, and Enabling learning and innovation. Socio-demographic data were collected as well. Findings revealed that leaders' actions oriented toward the enablement of learning and innovation have an effect on volunteers' affective commitment, through the full mediation of volunteer satisfaction. Leaders' actions oriented toward the growth and empowerment of volunteers, instead, did not show significant relationships with volunteer satisfaction and affective commitment.

Keywords: leadership, volunteer satisfaction, affective commitment, organizational learning, non-profit management, non-profit

OPEN ACCESS

Edited by:
Giuseppe Santisi, University of Catania, Italy

Reviewed by:
Muhammad Usman, COMSATS University Islamabad, Lahore Campus, Pakistan
Ernesto Lodi, University of Sassari, Italy
Paola Magnano, Kore University of Enna, Italy

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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *03 September 2020*
Accepted: *26 October 2020*
Published: *30 November 2020*

Citation:
Benevene P, Buonomo I and West M (2020) The Relationship Between Leadership Behaviors and Volunteer Commitment: The Role of Volunteer Satisfaction. Front. Psychol. 11:602466. doi: 10.3389/fpsyg.2020.602466

INTRODUCTION

The Relevance of the Non-Profit World

Non-profit organizations (NPOs) are organizations committed to promoting the well-being of individuals, communities, and society through the delivery of their services (Benevene and Cortini, 2010; Kong and Ramia, 2010; Dal Corso et al., 2019). NPOs are defined as private, independent, self-governed organizations, whose profits are not distributed to individuals or owners of stakeholders, but reinvested in the organizational mission, namely creating social value and contributing to general welfare (Salamon and Anheier, 1992; Bahmani et al., 2012).

All NPOs rely—partially or totally—on volunteers to deliver their services and carry out other tasks, such as office work, fundraising, and event organization to mention a few (Salamon and Anheier, 1992; Benevene and Cortini, 2010; Jiménez et al., 2010; Bahmani et al., 2012; Dal Corso et al., 2019). If all those who engaged in volunteering activities formed a country–the so-called "Volunteer Land" –this would be the ninth most populous country in the world, behind Russia and Bangladesh. In Europe alone, there are about 94 million people engaged in volunteering (Salamon et al., 2013). As far as the Italian context is concerned, the volunteer rate is 12.6% among the adult population (i.e., more than 6 million people)—out of which 7.9% operate in an organized context (ISTAT, 2019).

Thus, volunteers represent a crucial factor in the non-profit world. Their attraction, retention, and management are among the most strategic and challenging actions for NPOs (Anheier and Salamon, 2006; Salamon et al., 2013; Nencini et al., 2016; Alfes et al., 2017). In fact, volunteers' management requires taking into consideration the differences between them and employees: unlike paid staff, volunteers can choose the NPOs they prefer and are not bounded by a legal contract, assigning them weekly hours of duty, tasks, and responsibilities; they are not selected or rewarded on the basis of their professional competences and skills; they choose freely when to start participating in the NPO's activities and are free to leave whenever they will (Salamon and Anheier, 1992).

Most NPOs struggle to maintain their volunteers' engagement in the long term, although the number of people deciding to engage in volunteering activities is continually increasing and volunteers tend to continue volunteering over the course of their life, whether it is in the same organization, or in a different one (Garner and Garner, 2011). In this respect it has to be stressed that sustained volunteerism is an important component of the NPOs' organizational performance not only because these organizations need volunteers to carry out many of their activities, but also because long-term volunteering generates a better trained, more experienced, and more highly skilled volunteer base (Fairley et al., 2013).

Current research on sustained volunteerism suggests that when leaders are perceived positively, volunteers are more likely to be retained (Catano et al., 2001; Avolio et al., 2004; Richardson and Vandenberg, 2005; Rowold and Rohmann, 2009; Senses-Ozyurt and Villicana-Reyna, 2016). Despite this, little is known about the role of leadership styles on sustained volunteerism.

Theoretical Basis of Sustained Volunteerism

Sustained volunteerism is commonly explained in light of the functional theory (Clary et al., 1998) and the social exchange theory (Blau, 1964).

The functional theory developed by Clary et al. (1998) and Clary and Snyder (1999) posits that volunteering provides opportunities to satisfy personal needs and drives. Clary and Snyder (1999, p. 157) identified six main motives pushing people to engage in voluntary work: values (the opportunity to express their values in the actions taken); understanding (the opportunity to learn or exercise skills that are often unused); career (the opportunity of professional growth through the acquisition of skills and knowledge useful for one's career path); social (the opportunity to strengthen one's own social relationships); enhancement (the opportunity to grow and develop psychologically through volunteer activities); protective (the opportunity to reduce negative feelings, such as guilt, or to address personal problems). Individuals may look for fulfillment of different motives in performing their volunteer activities and tasks. In other words, "different people engage in the same volunteer activity but do so to fulfill different motives" (Clary and Snyder, 1999, p. 156). When volunteers satisfy their motivations through their specific experience within the organization, they achieve higher performance, and greater satisfaction for the activities carried out, which in fact constitute relevant predictive factors for the decision to start and continue volunteering (Clary et al., 1998). The other theoretical basis of sustained volunteerism is offered by the Social Exchange Theory (Blau, 1964). According to this theory, volunteers decide to join an NPO assessing the cost-benefit balance due to their involvement in the NPO's tasks. It is likely that the higher the benefits perceived as a result of their work, the longer the commitment in the volunteering activity (Blau, 1964).

Apart from theoretical underpinnings, some authors pointed out that volunteering is a long-term planned behavior, within a dynamic process where various factors intervene (Omoto and Snyder, 1995; Penner, 2004). Thus, over time, the variables that come into play in leading someone to become a volunteer tend to change or take on a different weight from those that determined the initial choice. The shift from the initial motivations is somehow inevitable: after the first phase defined as "honeymoon," where the volunteer is full of enthusiasm and desire to be engaged in the activities, a new phase takes place, connotated by a more realistic knowledge of the organization, based on the direct experience developed within the organization itself. The "post-honeymoon" phase necessarily bears feelings of disillusionment, since the idealization of the first months is replaced by the awareness of the critical aspects of the organization (Wymer and Starnes, 2001).

In this second phase, it may happen that the benefits and rewards obtained by volunteering may not be sufficient to compensate for their costs in terms of time, money, and personal resources required to perform the voluntary work. Thus, this new understanding carries the risk of leading the volunteer to leave the organization, if the critical factors are not counterbalanced by other positive factors generated by the actual experiences of volunteering (McCurley and Lynch, 1996).

In other words, the actual experience of volunteering changes the initial motivations of the volunteers (Snyder et al., 1999), either positively or negatively. These modifications indicate that the leadership of NPOs plays a pivotal role in providing support to the volunteers' choice to stay, shaping their experiences through effective managerial practices and choices (Umezurike, 2011; Senses-Ozyurt and Villicana-Reyna, 2016; Benevene et al., 2018). NPOs' leaders are, in fact, in charge of molding the operational activities of every volunteer; they hold responsibility for providing volunteers with positive organizational activities and experiences, which may compensate for the negative factors associated with volunteering.

Leadership Style and Its Impact on Volunteers' Outcomes (Satisfaction and Commitment)

The knowledge about the impact of leadership styles on volunteers' behaviors is still far away from being fully explored. Whereas, on the one hand, it is well-known in the literature that NPOs' positive leadership is linked with sustained volunteering (Catano et al., 2001; Avolio et al., 2004; Richardson and Vandenberg, 2005; Rowold and Rohmann, 2009; Senses-Ozyurt and Villicana-Reyna, 2016; Yahaya and Ebrahim, 2016). on the other hand, many of the studies carried out on the outcomes of leadership styles on the members of NPO did not make a distinction between paid staff and volunteers (Allen et al., 2018; Einolf, 2018; Li, 2019; Peng et al., 2020).

This is an important gap to fill, since the motivations of volunteers are different from those of paid staff, and the management of volunteers must be tailored to their needs and motivations.

Studies carried out among NPOs have proven that the quality of the leadership is a critical factor for the volunteers' satisfaction and commitment, which, in turn, affects their turnover, intention to stay, performance, and well-being (Catano et al., 2001; Avolio et al., 2004; Richardson and Vandenberg, 2005; Senses-Ozyurt and Villicana-Reyna, 2016; Yahaya and Ebrahim, 2016).

Among the relative paucity of studies on the impact of leadership styles on satisfaction and commitment of volunteers, the most explored construct is transformational leadership. Transformational leaders inspire and motivate their followers to look beyond self-interest and to work together to pursue a collective purpose (Burns, 1998). An early study by Catano et al. (2001) found out that transformational leadership was associated with volunteers' commitment to the organization as well as their will to stay in the organization. Later, Dwyer et al. (2013) showed that transformational leadership influences volunteer satisfaction. These findings were partially confirmed by Schneider and George (2011), in a study carried out among volunteers, where transformational leadership did not appear to predict commitment. However, it showed significant positive correlations with satisfaction and intention to stay, through the respectively partial or full mediation of empowerment. On the other hand, the same study highlighted that servant leadership, connoted by ethical behavior and concern for subordinates, was associated with member satisfaction, commitment, and intention to stay in the same NPO, through the full mediation of empowerment (Schneider and George, 2011; Greenleaf, 2019).

Servant leadership emerged as positively correlated with volunteers' satisfaction and organizational commitment, also in a study by Erdurmazli (2019). Oostlander et al. (2014) considered the autonomy-supportive leadership, characterized by the understanding and the acknowledgment of volunteers' perspectives, giving them opportunities for choice, supporting their individuals' competences, and encouraging personal initiative (Deci et al., 2001; Gagné and Deci, 2005). Their study concluded that volunteer satisfaction and motivation is positively linked with this type of leadership. More recently, a study carried out by Benevene et al. (2018) observed the impact of ethical leadership on volunteers. Ethical leadership is defined as "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships and the promotion of such conduct through two-way communication" (Brown et al., 2005, p.120). This study showed that ethical leadership is connected with job satisfaction and organizational commitment among volunteers and that these factors have a positive impact on volunteers' intention to keep serving in the same NPOs in the long run.

Another recent study considered two dimensions of the Key Leadership Behaviors, which refer to inclusive and shared leadership, able to generate a culture of compassion toward the members of their organization, as well as toward the beneficiaries and end-users of their services (The King's Fund, 2017). This instrument is composed of the sub-scales or dimensions (Create a sense of collective identity; Create direction and alignment around strategies and objectives; Develop and empower people; Enable collective learning; Encourage trust and cooperation; Ensure necessary resources are available; Helping to interpret the meaning of events; Nurture commitment and optimism; Organize and coordinate work efforts; Promote social justice and morality). The Key Leadership Behaviors is focused on actual behaviors utilized by leaders, rather than on the perceptions of the members of organizations, thus contributing to the understanding of the leadership process.

Evidence from a study carried out among a group of Italian volunteers that considered two dimensions of this instrument (i.e., "Creating a sense of collective identity" and "Encouraging trust and cooperation"), showed that they are positively associated with work engagement, which, in turn, is positively related to volunteer satisfaction. The relationships between the two dimensions considered and volunteer satisfaction were found to be fully mediated by work engagement and to have an impact on volunteers' intentions to stay in the same organization (Dal Corso et al., 2019). These results seem promising.

In fact, the Key Leadership Behaviors were originally developed to be administered among healthcare systems, that is, among members of organizations offering people-oriented service. Therefore, it is possible to suppose that this instrument might be particularly suitable in offering interesting insights on the relationship between NPOs' leaders and volunteers involved in social services. It has to be stressed, in fact, that none of the leadership scale was developed to be administered among volunteers, but rather to paid staff.

Thus, in the present study two other dimensions of the Key Leadership Behaviors were taken into consideration, namely: "Helping people to grow and lead" and "Enabling learning and innovation," "Helping people to grow and lead" refers to the construct of the empowering leadership, so that empowered followers can fully respond to a shared leadership. According to the Key Leadership Behavior, empowering leaders foster autonomy and build self-confidence and personal growth of their followers, in line with Menon's definition of empowerment (Menon, 1999, p.161), which is a "cognitive state characterized by a sense of perceived control, competence, and goal internalization." Empowerment has emerged among both for-profit and non-profit organizations to play a relevant role in determining positive outcomes: empowered members of organizations report greater self-efficacy, which, in turn, fosters higher levels of satisfaction, commitment, effectiveness, and high performance (Kark et al., 2003). According to Spreitzer and Sonenshein (2004), empowerment involves values related to work goals, sense competence and autonomy, and perceived impact on organizational outcomes by means of one's own actions. Thus, empowerment correlates significantly with satisfaction with the activities performed, affective commitment, job satisfaction, and improved performance both among paid staff and volunteers (Galindo-Kuhn and Guzley, 2001; Choi et al., 2016). Nonetheless, the effects of a leadership able to empower volunteers are still poorly explored (Schneider and George, 2011). The relevance of this subscale of the Key Leadership Behaviors for volunteers can be grounded theoretically on the function of enhancement, according to the functional approach of Clary et al. (1998). Empowering leaders, in fact, may offer the opportunity of personal development (Anderson and Moore, 1978) and satisfaction related to personal growth and self-esteem (Jenner, 1982) through volunteering.

The other dimension considered, "Enabling learning and innovation," refers to the involvement of each member of the organization in continuous learning, sharing, and generating new organizational knowledge, in order to reach better performance and higher quality services.

The relevance of the dimension "Enabling learning and innovation" refers to the function of understanding, according to the functional approach of Clary and colleagues (Clary et al., 1998; Clary and Snyder, 1999). Leaders who promote reflexivity and the sharing of individual knowledge also promote a deeper understanding of the problems that volunteers are dealing with through their actions, a better knowledge of the social environment where they operate and intervene, as well as sustaining their motivation to keep on volunteering.

Learning and skills development are common benefits of volunteering (Green and Chalip, 2009; Viel-Ruma et al., 2010), but, to the authors' knowledge, the issue of a leadership style promoting learning has been scarcely addressed in the context of volunteering. More precisely, Wisner et al. (2005) found that a very strong predictor of sustained volunteering is encouraging volunteers to reflect and learn on their work since this is a "way to help volunteers make sense of their experiences—both positive and negative—as they help to accomplish the organization's mission" (Wisner et al., 2005, p. 148). As Einolf (2018, p.159) points out, reflecting and learning "provides volunteers with an opportunity to think consciously about their experiences with others, to examine their own values and beliefs and to develop problem-solving skills."

Satisfaction and Organizational Commitment as Key Factors of Volunteers' Management

Studies on the outcome of effective leadership on volunteers' retainment, performance, and well-being took into consideration mainly two main constructs: satisfaction with the activities performed, and organizational commitment (Einolf, 2018).

This approach replicated the previous studies carried out in the managerial field, which have proven the strong link between organizational commitment and job satisfaction which, in turn, are highly associated with reduced absenteeism, low intention to quit, work effort and higher performance (Meyer et al., 2002; Park and Kim, 2009; Vecina et al., 2012).

As far as organizational commitment is concerned, Allen and Meyer (1990) developed a Three-Component Model composed of: affective commitment (referring to an emotional attachment to, identification with, and involvement in the organization); continuance commitment (referring to the perceived costs associated with leaving the organization); and normative commitment (referring to the perceived obligation to remain in the organization) (Meyer et al., 2002, 2006). Despite the fact that this concept was initially conceived to be used in the for-profit milieu, many of the studies carried out among NPOs observed organizational commitment, especially the facet of affective commitment when approaching both paid staff and volunteers or just volunteers. This dimension, in fact, is possibly considered the most effective in capturing the strength of the relationship between the volunteers and their organization (Stephens et al., 2004; Bang et al., 2013; Rodell et al., 2017; Ward and Greene, 2018). Thus, we aimed to verify the following hypotheses:

H1: Leaders' actions aimed at developing and empowering volunteers influence volunteer affective commitment;
H2: Leaders' actions aimed at enabling learning and innovation in volunteers influence volunteer affective commitment.

With regard to job satisfaction, this construct represents the extent to which people like or dislike their job (Spector, 1997). It has to do with how people feel about their job, the combination of positive or negative feelings that workers have toward their work. It is described as a set of beliefs and affects related to the daily work experience (Mowday et al., 1979). Similar studies on volunteers' affective commitment, as well as studies on employees and volunteers showed the strong relationship between satisfaction for the activities performed in one's own organization and intention to stay (Wisner et al., 2005; Vecina et al., 2009; Garner and Garner, 2011; Waters and Bortree, 2012; Nencini et al., 2016; Okun et al., 2016).

However, as Vecina et al. (2009) noted, the construct of job satisfaction as it is used among for-profit organizations or paid staff does not fit well with volunteers. Volunteer satisfaction is not merely the evaluation of how individuals feel about their organizational role, as for job satisfaction among paid workers (Spector, 1985). Unlike paid staff, volunteers do not find their satisfaction for the activities performed in career advancements, monetary recognition or benefits, or recognition of their professional skills. On the contrary, volunteers' satisfaction is a combination of several beliefs and affects the volunteer feels toward the NPO. Such beliefs include the extent to which the volunteering experience is consistent with personal values, whether their volunteering activities are perceived as useful, and whether they feel recognized and valued by the NPO.

Thus, Vecina et al. (2009, 2012) developed the Volunteer Satisfaction Index, identifying three peculiar facets in volunteer satisfaction: (1) satisfaction with their motivation to volunteer, (2) satisfaction with the tasks performed, and (3) satisfaction with the management of the NPO in which the volunteer operates. Their studies confirmed the association between volunteers' satisfaction and intention to stay as volunteers (Vecina et al., 2009, 2012). For the purpose of this study, the Volunteers

Satisfaction Index was used., in order to verify the following hypotheses:

H3a: Leaders' actions aimed at developing and empowering volunteers are linked to volunteer satisfaction;
H3b: Leaders' actions aimed at enabling learning and innovation in volunteers are linked to volunteer satisfaction.

The Mediating Role of Volunteer Satisfaction

Satisfaction and affective commitment of volunteers are both related to their well-being, performance, and intention to stay. However, while satisfaction is more determinant for newer volunteers, affective commitment is more crucial for veteran volunteers (Chacón et al., 2007; Vecina et al., 2012). This happens because volunteers' satisfaction is more linked to the first phase of the actual experience within the organization, and more subject to change, while affective commitment is built over time and tends to be more stable, being built over a more factual knowledge of the NPOs where volunteers operate (Mowday et al., 1979; Jiménez et al., 2010). In fact, the primary difference between these constructs relies on the stability of beliefs and affects related to them. Thus, somehow, satisfaction acts as a precursor of affective commitment in the volunteering experience, which, in turn, promotes sustained volunteerism (Chacón et al., 2007). Satisfied volunteers have higher chances to become more committed to the NPO over time (Jiménez et al., 2010; Cady et al., 2018). It seems, indeed, that satisfaction for the volunteering experience protects volunteers from the strain occurring from their activities and, at the same time, enhances the affective commitment toward the organization's mission and objectives, when a more realistic knowledge of their organization has been developed (Chacón et al., 2007).

Consequently, the authors also developed the following hypothesis:

H4: Volunteer satisfaction is linked to volunteer affective commitment.

Since volunteers' satisfaction is positively associated with their affective commitment, and both are linked with sustained volunteerism, effective NPO management needs to endorse leadership styles and strategies that generate volunteer satisfaction and affective commitment. This link is a crucial factor in guaranteeing the quality and the sustainability of their organization's activities.

Based on the functional theory of Clary et al. (1998) and Clary and Snyder (1999) it is possible to hypothesize that leaders who promote learning and understanding among those who freely devote their time and energies in the NPOs' activities, as well as leaders who are able to empower and support individual growth, are likely to offer a proper answer to the volunteers' needs and expectations, thus responding to the drives that push them toward volunteering (Chacón et al., 2007; Jiménez et al., 2010). The satisfaction with the volunteers' personal motivations to volunteer, together with the satisfaction with the tasks performed and with the management of the NPO, would lead to greater volunteer satisfaction and, in turn, would generate affective commitment.

Thus, the following hypotheses were developed:

H5a: Volunteer satisfaction mediates the relationship between leaders' actions aimed at developing and empowering volunteers and volunteer commitment
H5b: Volunteer satisfaction mediates the relationship between leaders' actions aimed at enabling learning and innovation and volunteer commitment.

Key Contributions of This Study

This work aims to partially fulfill the gap regarding the role of leadership behaviors on volunteer retention. More specifically, building on the theoretical framework of the three-stage model of volunteers' duration of service (Chacón et al., 2007), this work aims to deepen the knowledge on the relationship between two leadership behaviors with the constructs tackling the first two stages of Chacon and colleagues' model, namely volunteer satisfaction and commitment. Furthermore, such a model would allow testing some aspects of the functional approach to volunteerism (Clary et al., 1992, 1998), namely enhancement and understanding.

Overall, the proposed model, shown in **Figure 1**, verifies the mediating role of volunteer satisfaction in the relationship between leadership behaviors, namely actions oriented toward the enablement of learning and innovation and actions oriented toward the growth and empowerment of volunteers, and the volunteer commitment.

MATERIALS AND METHODS

Participants and Procedure

Two hundred and twenty-four volunteers in health and social service-related NPOs (52.2% female) from Central and Northern Italy took part in this study. Their ages ranged from 14 to 76 (M = 38.42 years, SD = 16.24). Regarding educational level, 39.5% of participants have a high school degree, 31.2% an elementary or junior high school degree, 22.1% a graduate degree, and 7.2% a post-graduate degree. Regarding their occupational status, 26.2% were students, 22.1% employees, 12.8% freelancers, 12.4% retirees, 9.2% homemakers, 8.2% unemployed, 5.1% workmen, 1.5% teachers, 1.5% executives, and 0.5% merchants. Finally, regarding the duration of their service as volunteers, most of the participants (69.7%) had been a volunteer for one year or more, 19% for 6–12 months, 11.3% for <6 months. The participant volunteers constitute a convenience sample, not representative of the entire population of Italian volunteers.

Data were gathered by the research group at the end of NPOs board meetings. More specifically, by the end of the meeting a brief presentation of the research and its scope was given by one of the researchers, with the aim of informing the volunteers about the chance to take part, anonymously and voluntarily, in this study. All the volunteers willing to participate in the research were administered a copy of the protocol in an individual setting. This sampling strategy could have excluded volunteers not participating in

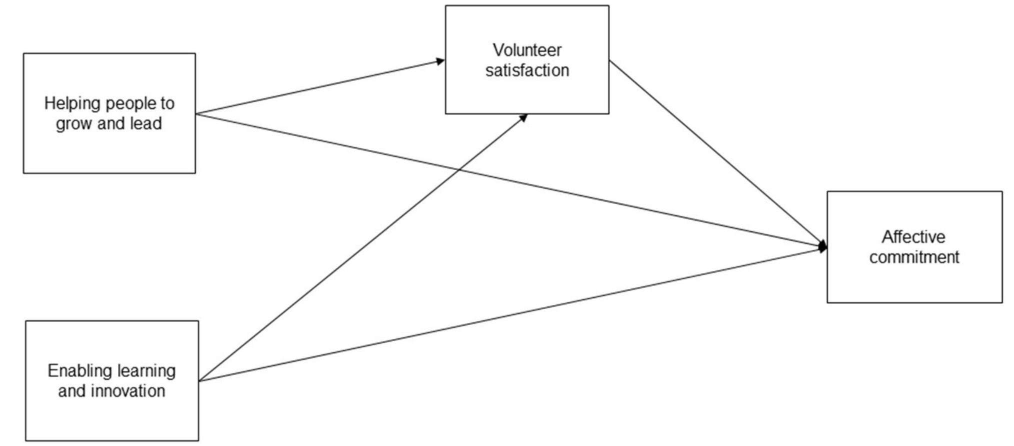

FIGURE 1 | Theoretical model.

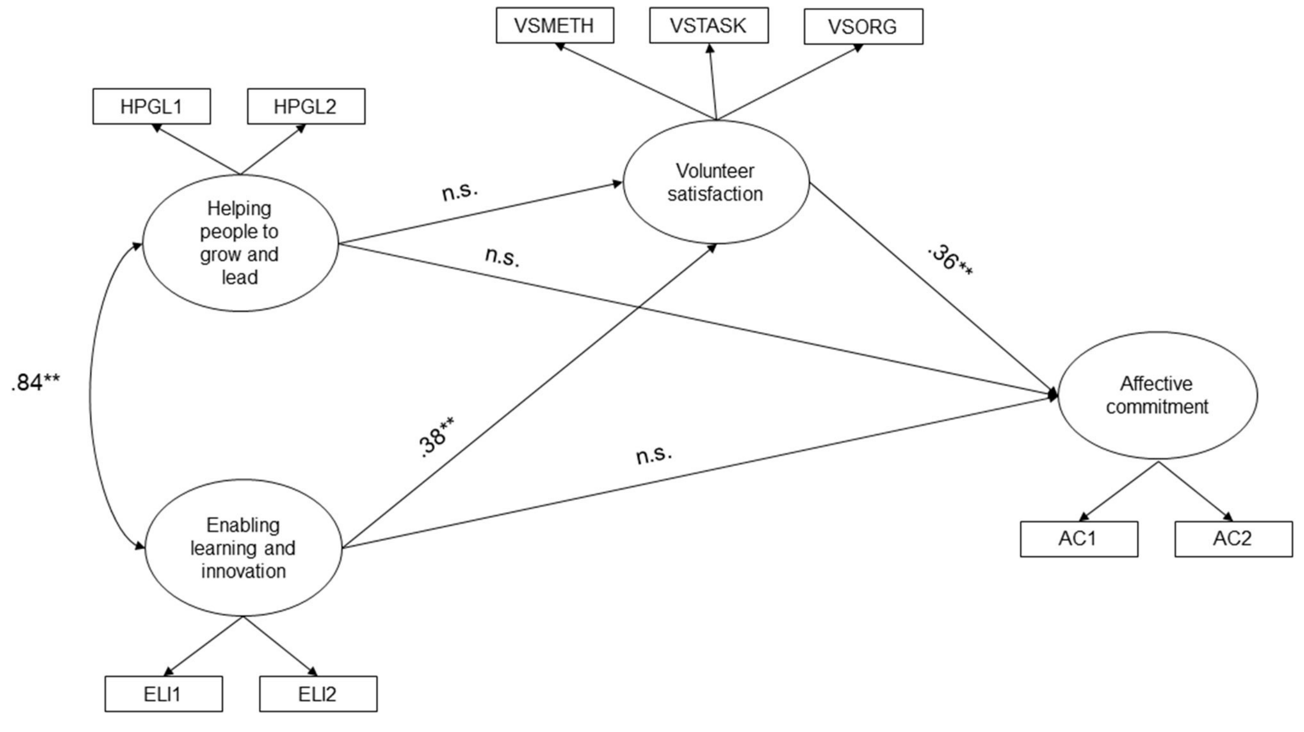

FIGURE 2 | Final model. Standardized direct effects were reported. ** = $p \leq 0.01$, n.s. = not significant.

the meeting during the established dates. At the same time, the authors preferred a one-day gathering to avoid the use of mixed gathering method (e.g., paper-pencil and online data gathering), or the influence of concomitant events between eventual multiple gathering sessions. The entire process was anonymous. Participants took part in the study after having received written information on Italian privacy regulations and having signed informed consent. The presentation of the study from an independent research group (and not from a NPO manager or employee), the provision of an individual setting to complete the protocol, and the anonymity and confidentiality of the procedures regarding data gathering and informed consent signing were the measures implemented to address a potential social desirability bias.

The research was conducted following the APA's ethical principles and code of conduct (APA, 2017). When an Italian validation was not available, the original versions of questionnaires were initially translated from English or Spanish into Italian and then back-translated into English or Spanish to check the alignment with the original versions.

Measures

In order to assess the constructs under investigation, we used the following measures. Helping people to grow and lead and enabling learning and innovation variables were assessed with eleven items taken from Key Leadership Behaviors—The King's Fund Cultural Leadership Programme (The King's Fund, 2017). Each item was measured on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The Cronbach's alpha is 0.89 for helping people to grow and lead and 0.88 for enabling learning and innovation. Sample items for the helping people to grow and lead scale (five total items) are: "(S)he supports the growth and development of team members"; "(S)he empowers team members to do the work in the way they think best"; "(S)he helps us to believe in ourselves to rise to new challenges." Sample items for the Enabling learning and innovation scale (six total items) are: "(S) he motivates us to keep learning about ways of improving our services; "(S)he ensures we regularly take time to think through ways to improve our work"; "(S) he encourages us to reflect on what we can learn from times when work goes well."

Volunteer satisfaction was assessed with the Volunteer Satisfaction Index (Vecina et al., 2009). The scale has 18 items, measured on a ten-point Likert scale ranged from 1 (I totally disagree) to 10 (I totally agree). The items are combined to provide three subscales: satisfaction with methods, satisfaction with tasks, and satisfaction with organizational management. The Cronbach's alpha for all the items is 0.90. Sample items are: "My volunteering allows me to express my personal values," "The tasks that I perform are very useful."

Affective commitment was assessed with six items from the Organizational Commitment Scale (Allen and Meyer, 1990). Each was measured on a 7-point Likert Scale, ranging from 1 (I totally disagree) to 7 (I totally agree). The Cronbach's alpha is 0.92. Sample items are: "I really feel like that's the organization's problems" (reverse-scored), "I enjoy discussing my organization with people outside it."

Data Analysis

First, a Confirmatory Factor Analysis (CFA) (Kline, 2011) was performed in order to examine the measurement model with MPlus version 8 (Muthén and Muthén, 2017). To enhance the reliability and parsimony of our model, item parcels were created for 'Helping people to grow and lead' and "Enabling learning and innovation" (10 items) and "Affective Commitment" (six items). Each factor was defined by two parcels, to obtain fewer free parameters to estimate and to reduce the sources of sampling error (Little et al., 2002, 2013; Coffman and MacCallum, 2005), and each parcel was created by sequentially summing items assigned based on the highest to lowest item-total corrected correlations (Little et al., 2002, 2013; Coffman and MacCallum, 2005). The Robust Maximum Likelihood Approach (MLR) was used to deal with non-normality in data (Wang and Wang, 2012).

Next, the structural model (Model 1) was tested by using the structural equation modeling (SEM) approach (Kline, 2011). The model was conceptualized by using "Helping people to grow and lead" and "Enabling learning and innovation" (as measured by Key Leadership Behavior), "Volunteer satisfaction" (as measured by the Volunteer Satisfaction Index, as satisfaction with methods, tasks, and organizational management), and affective commitment (as measured by the Organizational Commitment Scale). We hypothesized both direct and indirect (through volunteer satisfaction) effects of "Helping people to grow and lead" and "Enabling learning and innovation" on affective commitment.

According to a multi-faceted approach to the assessment of the fit of the model (Tanaka, 1993), the following indices were used to evaluate the goodness-of-fit: the Chi-square likelihood ratio statistic, the Tucker and Lewis Index (TLI), the Comparative Fit Index (CFI), the Root Mean Square Error of Approximation (RMSEA), with its confidence intervals, and the Standardized Root Mean Square Residual (SRMR). We accepted TLI and CFI values >0.95 (Hu and Bentler, 1998), RMSEA values lower than 0.08 (Browne and Cudeck, 1992; Hooper et al., 2008) and SRMR values lower than 0.08 (Hu and Bentler, 1998; Hooper et al., 2008).

The following procedures of data exploration were applied: (a) uni- and multivariate outlier analysis (Mahalanobis's distance was set to $p < 0.001$) (Gath and Hayes, 2006); (b) score distribution analysis (skewness and kurtosis cut-off points were set to [−2; +2] (George and Mallery, 2003); (c) missing value analyses (missing values were skipped listwise) (Little, 1992). At the end of these procedures, we obtained the sample described above.

RESULTS

Measurement Model

The measurement model showed a good fit to the data: $\chi^2_{(28)} = 29.882$, $p = 0.094$, CFI = 0.983, TLI = 0.990, RMSEA = 0.043 (90% CI = 0.000–0.076, $p = 0.588$), SRMR = 0.037, confirming validity and distinguishability of the four theoretical constructs. The means, standard deviations, and correlations among the studied variables are presented in **Table 1**. As expected, affective commitment was associated with both Helping people to grow and lead ($r = 0.444$, $p = 0.000$) and Enabling learning and innovation ($r = 0.475$, $p = 0.000$), as well as to volunteer satisfaction ($r = 0.496$, $p = 0.000$). At the same time, volunteer satisfaction was correlated with Helping people to grow and lead ($r = 0.474$, $p = 0.000$) and Enabling learning and innovation ($r = 0.481$, $p = 0.000$). Socio-demographic and volunteering-related variables are not shown, as their associations with the variables of interest are not significant.

Final Model

Model 1 (**Figure 2**), hypothesizing both direct and indirect (through volunteer satisfaction) effects of Helping people to grow and lead and Enabling learning and innovation on affective commitment, proved to be an adequate fit to the data: $\chi^2_{(28)} = 29.882$, $p = 0.094$, CFI = 0.983, TLI = 0.990, RMSEA = 0.043 (90% CI = 0.000–0.076, $p = 0.588$), SRMR = 0.037. Overall, Enabling learning and innovation was associated with Volunteer Satisfaction ($b = 0.38$, $p = 0.010$), but not with affective commitment (p = ns). Furthermore, Helping people to grow and lead did not show significant associations, neither with Volunteer satisfaction, nor with Affective Commitment. Finally, Volunteer satisfaction showed a significant direct effect

TABLE 1 | Means, Standard deviations and Correlations among leader actions, volunteer satisfaction and volunteer commitment.

Variables	Descriptive statistics		Correlations			
	M	SD	1	2	3	4
1. Helping people to grow and lead	3.98	0.83	-			
2. Enabling learning and innovation	4.01	0.78	0.752**	-		
3. Volunteer satisfaction	7.86	1.59	0.474**	0.481**	-	
4. Affective commitment	4.11	0.80	0.444**	0.475**	0.496**	-

*M, Mean; SD, Standard Deviation **p < 0.01.*

on Affective commitment ($b = 0.36$, $p = 0.000$). The percentages of variance explained were 27.8% for volunteer satisfaction and 38.9% for affective commitment. Helping people to grow and lead and Enabling learning and innovation are significantly associated ($b = 0.84$, $p = 0.001$).

Volunteer satisfaction fully mediated the effect of Enabling learning and innovation on affective commitment (b_{DIRECT} = ns, $b_{INDIRECT} = 0.14$, $p = 0.022$; total indirect effect = 0.42, $p = 0.016$); Hayes (2013). At the same time, Helping people to grow and lead had no direct, nor indirect, significant effect on Affective commitment.

DISCUSSION

Managing volunteers is recognized as one of the most challenging tasks of NPOs' leadership, in the light of the high turnover rates of volunteers. At the same time, leadership style is a pivotal factor in volunteers' retention, productivity, and well-being (Garner and Garner, 2011). In fact, NPOs' leaders shape not only the organizational activities but also volunteers' behaviors through their actions, choices, and communication (Schneider and George, 2011). NPO leadership is responsible for keeping up volunteers' satisfaction and commitment, which are strong antecedents of volunteers' retention, performance, and well-being. Our findings suggested an involvement of leaders' actions oriented toward learning and innovation, but not of those oriented toward volunteers' growth and empowerment, in enhancing volunteers' satisfaction and commitment. Further sections will detail the theoretical and practical contribution of these results.

Links With Previous Literature and Theoretical Contributions

Our study aimed at deepening the understanding of the association of leadership style with volunteer satisfaction and affective commitment, since these two constructs are linked to sustained volunteerism (Chacón et al., 2007). Thus, the objective of the present study was to observe how two subscales of the Key Leadership Behaviors (namely: "Helping people to grow and lead" and "Enabling learning and innovation") are positively associated with volunteer satisfaction and affective commitment.

Research findings showed that leaders' actions oriented toward the enablement of learning and innovation have an effect on volunteer affective commitment, through the full mediation of volunteer satisfaction. Leaders' actions oriented toward the growth and empowerment of volunteers, instead, did not show significant relationships with volunteer satisfaction and volunteer affective commitment.

More precisely, our findings provided support for H3b (Leaders' actions aimed at enabling learning and innovation in volunteers are linked to volunteer satisfaction). These findings are in line with previous studies carried out almost exclusively in the for-profit organizations, showing a positive association between leaders' actions oriented at supporting collective learning and followers' satisfaction (Chang and Lee, 2007; Dirani, 2009; Bess et al., 2011; Razali et al., 2013; Dekoulou and Trivellas, 2015). These results might also be read in the light of the fact that volunteers do not often make full use of their professional skills to carry out their activities. Instead, they are urged to develop new skills through their direct volunteering experiences, such as team working, or communication or emotional regulation, just to mention a few of them. Thus, the development of new abilities and competencies might, at least in part, explain the positive association of volunteers' learning with their satisfaction. Again, this effect is theoretically explained by the function of understanding, according to the functional theory (Clary et al., 1998).

Similarly, H4 (Volunteer satisfaction is linked to volunteer affective commitment) and H5b (Volunteer satisfaction mediates the relationship between leaders' actions aimed at enabling learning and innovation and volunteer commitment) were also confirmed. The positive association of volunteers' satisfaction and their affective commitment, as well as the mediating role played by volunteer satisfaction in the relationship between positive behaviors and actions of the leadership on the one hand, and affective commitment on the other, are consistent with previous literature carried out among volunteers (Vecina et al., 2009; Benevene et al., 2018; Dal Corso et al., 2019). The results about the positive effects of leadership, enabling followers' collective learning and innovation on their affective commitment and satisfaction, are quite promising.

This finding deserves further attention, since creating workplace learning has proven to influence not only job satisfaction (Rowden and Conine, 2005; Iliopoulos et al., 2018; Ryu and Moon, 2019), but also job performance (Judge et al., 2001) and knowledge generation (de Grip, 2015). Promoting learning among the members became a strategic issue in the management of organizations since 1990 (Senge, 1991).

According to Senge, an effective leader is required to be able to foster collective learning by catalyzing the whole organization around learning, rather than on the individual members (Senge, 1991, 2006). Being able to learn constantly has become a crucial factor of all organizations, private and governmental, for-profit, and non-profit, since this factor allows an organization to survive and grow, as well as to be able to cope with the challenges of a continuously changing environment. Learning is necessary to improve the services provided, to cope with new needs and new challenges, through a bottom-up approach. However, organization learning always starts from individual learning through critically re-thinking the activities performed, and then socializing the individual knowledge developed. In this way the knowledge of each member of an organization may be turned into organizational knowledge, according to the theory of the spiral of knowledge (Nonaka, 1991). The new knowledge may then be turned into innovation and improved service. Thus, the more the leader fosters organizational learning, the higher the organizational adaptability to community requests (Heifetz and Laurie, 1997; Kouzes and Posner, 2007). NPOs' leadership holds responsibility over promoting and sustaining this process, which has a two-fold outcome: volunteers' satisfaction which, in turn, is associated with affective commitments and higher organizational performance. In spite of the fact that this leadership dimension has been poorly observed before among volunteers and empirical data is by far scarce, this could be an interesting avenue for further study that would anchor leaders who operates in the direction of collective learning and volunteers' outcomes.

H2 (Leaders' actions aimed at enabling learning and innovation in volunteers influence volunteer affective commitment) was not confirmed, since our findings show no direct association of the dimension of leadership "Enabling learning and innovation" with the affective commitment of volunteers. Results from previous studies, carried out until now only among non-profit organizations and dealing with the relationship between learning and organizational commitment, are not always consistent. Several studies carried out also in non-Western countries proved the impact of learning on organizational commitment (Rose et al., 2009; Budihardjo, 2013; Lau et al., 2017). For instance, Jerez-Gómez et al. (2005) found out that learning behaviors increase organizational citizenship behaviors, job performance, job satisfaction, organizational commitment, belief in information, goal commitment, satisfaction with the leader, and low intentions to quit. Similarly, Kamali et al. (2017) pointed out a positive and direct relationship between organizational learning and organizational commitment of staff. Conversely, Suifan and Allouzi (2018) found no direct effect of staff learning on affective commitment.

Nonetheless, the association of leadership enabling collective learning ad innovation with affective commitment through the full mediation of job satisfaction might be read in the light of the "Three-stage model of volunteers' duration," developed by Chacón et al. (2007). According to this model, sustained volunteering goes through different phases: the first one is the satisfaction with the initial motivations, the second one is the commitment with the organization they serve, and the third one is the role identification as volunteers. Thus, our findings seem to suggest the key role played by volunteers' satisfaction in generating their affective commitment, at least in the relationship between leadership enabling collective learning and innovation on one side, and affective commitment on the other.

Like H2, also H1 (Leaders' actions aimed at developing and empowering volunteers influence volunteer affective commitment), H3 (Leaders' actions aimed at developing and empowering volunteers are linked to volunteer satisfaction) and H5a (Volunteer satisfaction mediates the relationship between leaders' actions aimed at developing and empowering volunteers and volunteer commitment) were not confirmed by our study. To the authors' knowledge, this study is the first dealing with the effect of empowering leadership on volunteers' affective commitment and satisfaction. A number of studies carried out among for-profit and public organizations showed the positive association between this leadership style on the two considered variables, as well as on work engagement and psychological empowerment (Vecchio et al., 2010; Hassan et al., 2013; Amundsen and Martinsen, 2015; Kim et al., 2018; Kim and Beehr, 2020).

Interestingly, some studies showed the effects of empowering leadership on job satisfaction through either the full or partial mediation of other factors, such as the psychological empowerment (which refers to the perception of being empowered, through the dimensions of meaningfulness of the activities performed, competence, self-determination, and impact of one's own work) or the leader-member exchange relations (Albrecht and Andreetta, 2011; Hassan et al., 2013; Amundsen and Martinsen, 2015).

It might be hypothesized, then, that empowerment operates on job satisfaction through the mediation of other factors. Therefore, in the future, it would be interesting to explore the mediating role of psychological empowerment between the empowering leadership and volunteers' satisfaction or affective commitment. In other words, empowering leaders might not have an effect on the satisfaction and commitment of their followers if these do not perceive their own empowerment.

Another explanation for the lack of positive association of empowering leadership with volunteers' satisfaction and affective commitment might arise from a couple of previous studies carried out among volunteers, which proved that empowering leadership is positively associated with volunteers' engagement (Tuckey et al., 2013; Kang, 2016). From these studies, it emerged that empowering leadership develops volunteers' engagement through the improvement of their working conditions. In fact, according to Tuckey et al. (2013, p. 23) "empowering leadership optimized the combination of cognitive job demands and cognitive job resources for followers to achieve at work (a form of extrinsic motivation) and feel fulfilled (a form of intrinsic motivation). Thus, leaders who empowered their followers … created better working conditions for workers. The end result was an increase in engagement."

These findings suggest that empowerment leadership has an effect on volunteers, generating positive feelings about their activities-related issues, and counteracting the effect of negative emotions, such as emotional exhaustion and cynicism. Empowering leadership may then promote positive work emotions among their followers, helping them to foster their personal resources. This means that empowering leadership has definitely a relationship with the positive feelings of volunteers about how they perceive their activities, while it might not be directly associated with the volunteers' satisfaction (that is: with their motivation to volunteering, or the tasks performed, or with the NPO in which the volunteer operates) or with their affective commitment with their organization.

The relationship between empowering leadership and affective commitment of volunteers is worthy of future research, since other leadership styles showed different results. Ethical leadership, for instance, has proven to be positively associated with volunteer affective commitment both directly and partially through the full mediation of volunteer satisfaction. From the study carried out by Schneider and George (2011), transformational leadership did not significantly predict affective commitment, unlike the findings of Erdurmazli (2019) on the relationship between servant leadership and affective and normative commitment.

Moreover, a further point has to be stressed: the study developed by Dal Corso et al. (2019) found out that two other dimensions of the Key Leadership Behaviors (namely: "Creating a sense of collective identity" and "Encouraging trust and cooperation") are positively associated with job satisfaction, but through the full mediation of work engagement. On the other hand, our study on two other dimensions of the same instrument showed different results.

This is an interesting point to address, also in the light of the previous different results reached by studies that observed other types of leadership in their outcomes on volunteers. It might be hypothesized that some types or some dimensions of a specific leadership style could better suit volunteers than others (Spears, 1998; Erdurmazli, 2019). It could also be hypothesized that culture and contingencies might exert a role in determining the relationship between leadership style and volunteers' satisfaction and affective commitment or, more generally, with volunteers' outcomes. For these reasons, it would be worth to develop multilevel and cross-cultural studies. The volunteers reached by this study were all working in delivering social services. Perhaps other volunteers, committed with other tasks and volunteer environment (such as in a library or with firefighters), might show different outcomes (Waters and Bortree, 2012; Henderson and Sowa, 2018; Oh, 2019).

Practical Implications

This work has interesting implications for NPO management. It shows the relevance of making NPOs' managers aware of their leadership style in retaining volunteers and promoting their well-being. First of all, this study shows the value of learning practices for volunteers. Having the opportunity to learn new things is one of the motivations for volunteering (Clary et al., 1998; Clary and Snyder, 1999), as well as one of the main benefits of being a volunteer (Green and Chalip, 2009; Viel-Ruma et al., 2010). Our findings show the importance of giving value to organizational learning processes, in terms of impact on volunteer satisfaction and commitment and, likely, on their retention. In order to achieve such outcomes, NPO managers should give more value to formal and informal knowledge creation and management processes. At the same time, the manager should be actively involved in the enablement of such practices, for example, by encouraging the team to assess and review practices, structures, and working styles, or implementing regular meetings aimed at improving the work. Overall, higher volunteer satisfaction, commitment, and retention would allow the NPO to perform better.

Secondly, it is interesting to note that volunteer satisfaction fully mediates the effect of promoting organizational learning. This implies that NPO managers should address volunteers' motivations and subsequent satisfaction levels, in order to verify whether and how the organization could contribute to improving them. Previous studies showed that when managers address efficaciously volunteer motivations, their volunteers are more likely to be highly satisfied with their work in the NPO (Schneider and George, 2011; Dwyer et al., 2013; Oostlander et al., 2014).

Thirdly, a number of studies addressed how personality traits may influence the decision to volunteer but, from a strictly managerial point of view, it is more productive to dwell on the organizational and managerial aspects than on dispositional or personality traits of volunteers since the former are the more directly controllable by the organization. In fact, the analysis of personality and dispositional traits could undoubtedly constitute a factor to be evaluated in the selection phase of new volunteers. However, very few organizations can afford to discard any volunteers based on their mismatch between these traits and organizational aspects (Elshaug and Metzer, 2001; Pushkar et al., 2002; Li et al., 2007; Van Vianen et al., 2008).

Limitations

Firstly, this study is based on correlational data. Longitudinal, as well as qualitative, studies would allow researchers to better understand to what extent leaders supporting individual and collective needs promote volunteer satisfaction and engagement. Furthermore, considering the concerns regarding the existence of common method bias, and despite applying some suggestions from Conway and Lance (2010) (e.g., preservation of anonymity, removal of unengaged/outlier responses, testing each scale reliability and the general measurement model), we were unable to provide a multi-informant source for our data.

Secondly, some studies (Haivas et al., 2012; Oostlander et al., 2014) shed light on the chance that the collective dimensions of volunteering could not be as salient as shown in this paper or in the cited researches (Boezeman and Ellemers, 2009). More research is needed to clarify better the role of group and collectivity in the volunteering experience. More specifically, it could be useful to study specific kinds of NPOs and verify which leaders' actions are more valued by volunteers, according to NPOs' tasks and objectives. For example, it is plausible that NPOs oriented toward psychological assistance (e.g., helplines) could require more competence and a higher sense of empowerment and skills growth in volunteers when compared to less helping-oriented organizations.

DATA AVAILABILITY STATEMENT

The datasets for this article are not publicly available because of local legal and privacy restrictions (Italian

Data Protection Code—Legislative Decree No. 196/2003). Requests to access the datasets should be directed to Paula Benevene, benevene@lumsa.it.

ETHICS STATEMENT

Ethical review and approval was not required for the study on human participants in accordance with the local legislation and institutional requirements. The patients/participants provided their written informed consent to participate in this study.

AUTHOR CONTRIBUTIONS

PB, IB, and MW developed the research project and collected the data. IB conducted the analyses. PB and IB wrote the first draft of the paper. MW reviewed the paper. All authors contributed to the article and approved the submitted version.

FUNDING

This work was supported by LUMSA University to PB.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 08 January 2021
doi: 10.3389/fpsyg.2020.573689

Self-Esteem, Self-Monitoring, and Temperamental Traits in Action: Who Is Involved in Humanitarian, Political, and Religious Non-profit Organizations?

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OPEN ACCESS

Edited by:
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Libera Università Maria SS. Assunta, Italy

Reviewed by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *17 June 2020*
Accepted: *14 September 2020*
Published: *08 January 2021*

Citation:
Kanafa-Chmielewska D (2021) Self-Esteem, Self-Monitoring, and Temperamental Traits in Action: Who Is Involved in Humanitarian, Political, and Religious Non-profit Organizations? Front. Psychol. 11:573689. doi: 10.3389/fpsyg.2020.573689

Self-esteem, self-monitoring, and temperamental traits are important factors that influence human behavior. The purpose of the present study was to compare groups involved in humanitarian (n = 61), political (n = 68), and religious (n = 54) activities in terms of intergroup differences in self-esteem, self-monitoring, and temperamental traits. There are two research questions that we sought to address: "What are the relationships between self-esteem, self-monitoring, and temperamental traits among those involved in social, religious, and humanitarian aid activities?" and "Do temperamental traits affect self-esteem and self-monitoring among volunteers?" The study was conducted in Poland among adults aged 18 years and older, during meetings of six selected non-profit organizations, consisting of two organizations each in the humanitarian, political, and religious areas. The study used the Polish versions of the Rosenberg Self-esteem Scale, Snyders' Self-Monitoring Scale, and the EAS Temperament Questionnaire. Volunteers of humanitarian organizations had the lowest self-esteem among all the examined groups. Politicians turned out to be more pragmatic than those involved in religious activities and humanitarian aid. Between the three examined groups, there were statistically significant differences in temperamental activity; the most active are those politically involved, followed by participants involved in humanitarian aid and religious activities. Moreover, volunteers involved in humanitarian aid reported a higher level of temperamental fear than those involved in political and religious activities. Furthermore, there were group differences in their reasons for social involvement. We discuss the potential sources of differences and consequences of outcomes for human resource practice in non-profit organizations.

Keywords: self-esteem, self-monitoring, temperamental traits, NPOs, volunteers

INTRODUCTION

In modern societies, people increasingly feel the need to engage in activities unrelated to work. Social involvement is valuable because, on its basis, personnel strategies are implemented by non-profit organizations (NPOs) and companies through enriching their activities with corporate social responsibility and employee volunteering. In fact, one can hear about civic behavior in an organization and no one is surprised by the foundations established by some enterprises.

The issue of social involvement in psychology is sometimes considered to be closely related to other phenomena such as attribution of responsibility, control over the course of events, learned helplessness, love, and upbringing (Aronson et al., 2015). Moreover, social involvement is often identified with social activity or political participation, with analysis conducted at all social levels (Verba et al., 1971; Verba and Nie, 1972).

In sociology and political science, social involvement is often considered in relation to civil society, social capital, and trust (Sztompka, 1994, 2006; Putnam, 1995, 2000, 2004). In such a context, the negative aspects of involvement in social bonds are also emphasized (Putnam, 2004). Furthermore, involvement can also mean a lack of objectivity (Elias, 2007, 2011) or interactive coercion (Goffman, 1983).

On the other hand, in psychology, social involvement is defined as behavior directed toward a goal related to the purpose of the secondary group, which is subject to volitional control. Sztompka (2002) defines secondary groups as "those with many members, mostly anonymous, between which formalized and indirect relations occur in highly specialized relations." Secondary groups include professional groups or social organizations of various types, as well as NPOs. Moreover, social involvement does not result from sanctions (cultural, formal and legal, and institutional), and has a conscious or unconscious instrumental value for the acting individual (Kanafa-Chmielewska, 2016).

In addition, NPOs are:

(a) Formally organized: they possess institutional reality.
(b) Private: they are independent from governments and the public sector.
(c) Self-governing: They have the capacity to control their own activities.
(d) Not-for-profit: they do not redistribute or return any profits generated to owners or shareholders.
(e) Voluntary: they are not compulsory (Anheier, 2000, pp. 1–2, after: Benevene et al., 2011).

The conscious instrumental value of individuals (and volunteers) taking part in a religious organization may be to ensure the salvation of their souls, whereas the unconscious value may be to satisfy the need for affiliation. Dedicating time to a humanitarian organization without any remuneration is consistent with the purpose of that organization, which is to recruit more volunteers. In such a case, the conscious instrumental value may be to help others, while the unconscious instrumental value may be to enable individuals to perceive themselves as good or generous. On the other hand, membership in a political association, as compared to humanitarian organizations, is linked to the purpose of the association—having as many members as possible to increase the chances of achieving specific political goals. In such a case, the conscious instrumental value may be the opportunity to meet politicians, whereas the unconscious instrumental value may be the desire to gain power and popularity (Kanafa-Chmielewska, 2016).

Despite its importance, the lack of psychology research on this aspect is noticeable; thus, inquiries regarding the available conditions for social involvement should be the focus of research. There is a need to distinguish the subjective determinants of social involvement. In this study, in choosing the variables for the research model, attention was paid to dispositional conditions that determine contact with other people in social situations that are of a collaborative nature. Self-esteem and self-monitoring were chosen as variables because of their usefulness in forecasting the behavior of individuals in social situations. *Self-esteem* is an attitude toward the self, which consists of emotions associated with cognitive judgment (Rosenberg, 1965). On the other hand, *self-monitoring* (observational self-control of behavior, see Snyder, 1974; Snyder et al., 1985) or *pragmaticism* is the degree to which people want and are able to manage their own expressive (i.e., verbal and non-verbal) behaviors, and the way they present themselves to others depending on the situation, which determines to what extent the individual is a social chameleon (Wojciszke, 2002).

Due to the temperamental conditions of self-esteem and self-monitoring, temperament was also taken into account. *Temperament* refers to a group of personality traits that appears at an early stage of human development; these traits have two special properties, i.e., they are genetically determined and appear in the first year of life, which distinguishes them from other personality traits, and they are both inherited and acquired. These personality traits include activity, sociability, fear, dissatisfaction, and anger (Goldsmith et al., 1987, pp. 508).

The inspiration for undertaking this research is the growing importance of the associations and foundations that exist in Western countries and in Poland. This is because the collapse of the communist system opened up the space to satisfy the Polish people's need for political, social, economic, and cultural involvement. Thus, the rationale for this study is the realization of a perspective based on the intellectual capital (IC) framework, which is the primary theoretical approach for studying intangible assets in organizations (Buonomo et al., 2020).

The goal of the study is to recognize the differences and similarities among volunteers who devote their time to politics, religious communities, and humanitarian activities. We sought to answer two questions: "What are the relationships between self-esteem, self-monitoring, and temperamental traits among those involved in social, religious, and humanitarian aid activities?" and "Do temperamental traits affect self-esteem and self-monitoring among volunteers?"

The present research contributes to the literature by indicating the characteristics of people working in NPOs, which enables them to be grouped according to their preferred attributes. This can help NPOs in the achievement of their objectives to gain a better understanding of their active and potential volunteers.

MATERIALS AND METHODS

Participants and Procedure

The study focused on three types of social involvement: political, religious, and humanitarian aid. Participants were adults aged 18 and above, who provided data during meetings of selected non-profit organizations. Only volunteers—that is, people working for the organization without remuneration—were asked to complete the paper-and-pencil questionnaires, and there was no time limit. Participants received no financial compensation for taking part in the study. Data were collected following the American Psychological Association's (APA) general principles and ethical research standards. The Institute of Psychology, University of Wrocław Research Ethics Committee approved the research procedure and methods of this study.

Politically Involved

Regarding political involvement, we examined the members of youth organizations affiliated with political parties, because access to party activists was limited. A total of 68 people were examined, from which 37 belonged to the youth organization of the right-wing party (RWP), while 31 were from the youth organization of the center-oriented party (COP). In both groups, women were a minority (i.e., nine participants from RWP and 11 from COP were women). For RWP, the average age was 24 (range = 18–30, *SD* = 3), while for COP, the average age was 22 (range = 18–29 years, *SD* = 3). The average period of political involvement of the members of both organizations was 4 years.

Religiously Involved

Social involvement in matters of the religious community was examined among Protestants. The Poles are mostly Roman Catholics (CBOS, 2018), but rather not perform activities undertaken for the benefit of the community (e.g., planning joint trips, conducting cooking courses, or learning foreign languages), other than participation in the mass. This paper considered "social involvement in matters of a religious community" to be the same as "religious involvement." For this reason, Protestants were selected for this study as they are more strongly involved in the social matters of their religious community than Roman-Catholics.

A total of 54 Protestants were examined. Among them, 22 were considered New Protestants (NP), or those who converted from Roman Catholicism and joined the Protestant community as adults; hence, they were isolated in some of the analyses. Adults aged 18 years and above were allowed to participate in the study. Among the Protestants (19 men and 13 women), most were between 41 and 50 years old (28%; *M*age = 35 years, range = 19–62, *SD* = 13), while for the NP (nine men and 13 women), the ages ranged between 31 and 40 years (64%; *M*age = 39 years, range 30–71, *SD* = 10). Notably, there were no people under the age of 24 and between 51 and 60 years among the NP. The average period of social involvement in matters of the religious community was over 17 years for Protestants and almost 13 years for NP.

Involved in Humanitarian Aid

The study of social involvement in humanitarian aid was conducted in two organizations. The first was the local foundation (LF), an organization that helps the terminally ill and their families, and operates in several large cities in Poland. The second was the global foundation (GF), which is a large Polish organization that operates worldwide and provides assistance in various types of crises (e.g., education, shaping humanitarian attitudes, and building a modern culture of assistance). Both organizations differ in their forms of providing assistance and areas of activity. A total of 62 people were investigated; 31 for LF (*M*age = 27 years, range = 18–59, *SD* = 10; 25 were women) and 31 for GF (*M*age = 32 years, range = 21–67, *SD* = 11; 28 were women). The average period of social involvement was almost 2 years for LF and nearly 4 years for GF.

Instruments

Self-Esteem

Self-esteem was assessed using the Polish adaptation of Rosenberg's Self-esteem Scale (RSES, Rosenberg, 1965). It consists of ten items that measure global self-worth using positive and negative feelings about the self, with higher scores indicating greater self-esteem. The answer scale ranged from 1 (*strongly agree*) to 4 (*strongly disagree*). Several studies have shown the questionnaire's psychometric properties, supporting its use in different languages (Rosenberg, 1965; Silber and Tippett, 1965; Kernis et al., 1991; Hagborg, 1993; Dzwonkowska et al., 2008). In the present study, Cronbach's alpha was 0.84.

Self-Monitoring

Self-monitoring was assessed using the Polish adaptation of Snyder's (1974) Pragmaticism Scale (Wojciszke, 1984). It measures the extent to which people consider themselves as *pragmatists*, or those who adapt their behavior to various situations and choose the role they will play based on the circumstances in which they have to function, or *principalists*—those who want to remain guided by their dispositions and internal states in every situation. This one-dimensional scale consists of 29 items answered with "true" or "false," with higher scores indicating greater self-monitoring levels. In the present study, Cronbach's alpha was 0.76.

Temperament

Temperament traits were measured using the Polish version of the EAS Temperament Questionnaire for adults (EAS-D) by A. H. Buss and R. Plomin (Oniszczenko, 1997). This questionnaire was designed to investigate five temperament traits (i.e., fear, anger, dissatisfaction, activity, and sociability). It comprises 20 items (i.e., four items for each of the five subscales) and is scored using a five-point Likert-scale ranging from 1 (*definitely not*) to 5 (*definitely yes*), with higher scores indicating greater trait levels. Its reliability, measured by Cronbach's alpha coefficients, was 0.74 for dissatisfaction, 0.7 for fear, 0.5 for anger, 0.6 for activity, and 0.45 for sociability; the reliability of three out of five temperament subscales is below 0.7, which is considered appropriate for the research method.

Dissatisfaction (emotionality-distress), called undifferentiated emotionality, is the tendency to react easily and strongly with anxiety. One end of emotionality is defined by being unresponsive, while the other is defined by intense, unpredictable, or uncontrolled reactions, such as crying, screaming, or being in a bad mood. Fear (emotionality-fear) is distinguished from dissatisfaction in the second or third month of life. The indicators of fear are the tendency to avoid aversive stimuli and the tendency to run away from a threat, along with fear, crying, or screaming. Anger (emotionality-anger) appears around 6 months of age, after dissatisfaction that may manifest from birth and fear that stands out around 2 or 3 months of age. Anger is caused by frustrating or irritating stimuli that result in mimic, motor, and cognitive responses. Activity refers to only physical exertion, including motor activities of the head, limbs, and torso. In the theoretical context, the scope of the described feature does not include mental effort or cognitive processes. An indicator of sociability is the desire to be with other people. Loneliness causes frustration in people who have a high level of this trait. Sociability manifests itself in striving to make friends and maintaining long-term contacts that provide positive reinforcements (Oniszczenko, 1997).

The elements that make up the activity can be distinguished when the child begins to control their motor activity. They include pace and vigor, and, less important endurance and motivation. Pace is the speed of an action, such as speaking or walking. Vigor, on the other hand, is related to the strength or intensity of reactions such as laughing, shouting, speaking, or treading. In the described theory, activity is the only trait that, according to Buss and Plomin (1984), relates to the style and not the content of the behavior.

Social rewards include being together and undertaking cooperative activities such as talking, playing, or eating. Sociability can be measured, for example, by the frequency of contact initiation, the number of connections, or the time spent in the company of other people. It is also possible to check how individuals react to social isolation (Buss and Plomin, 1986).

Reasons for Involvement

Reasons for involvement were measured using a tool consisting of eight statements prepared by the author of the article: (1) I am in an organization/community because it helps me realize my ambitions; (2) I am in an organization/community because I meet my friends here; (3) I am in an organization/community because I generally like to act; (4) I am in an organization/community because I want to do something for others; (5) I am in an organization/community to continue my family tradition; (6) I am in an organization/community because it allows me to put into practice the values that I profess; (7) I am in an organization/community out of habit; and 8) I am in an organization/community due to a sense of duty. The answer scale ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

Realizing ambitions refers to gaining experience and climbing the organizational career ladder. Working in NPOs is an opportunity to meet new people, make friends, and expand social networks. “I like to act” is a statement related to doing something, being engaged, and responding to stimuli. “I like to do something for others” is a declaration of altruism. Some people who continue family traditions, such as with siblings or parents, are active in NPOs. “I put into practice the values that I profess” means that individuals feel the need to turn their beliefs into behaviors. Being in an organization out of habit means that someone does not want to change something, even if that thing happened accidentally (for example, accidentally arriving to a meeting and staying). It does not refer to a high, conscious motivation to act in NPOs. A sense of duty stems from values that indicate that something should be done.

The reasons for the activity were initially formulated in conversations with people operating in the non-profit sector, as the results of focus group interviews conducted at the University of Wrocław among postgraduate students, and from the literature on the subject (see Verba et al., 1971; Verba and Nie, 1972; Himmelfarb, 1975).

Statistical Analysis

Analyses were conducted using SPSS software (version 25.0; IBM) to compute for descriptive statistics, internal consistencies, and bivariate correlations. We used ANOVA to identify the differences and similarities in self-esteem, self-monitoring, and temperamental traits among the three groups. Additionally, linear stepwise regression was carried out to determine the effect of temperamental traits on self-esteem and self-monitoring.

RESULTS

Table 1 presents the descriptive statistics for the total sample ($N = 184$), Cronbach’s alpha values, and correlations among the considered variables.

Self-esteem correlates with all temperament traits; we found a negative correlation with dissatisfaction and fear, and highly positive correlation with sociability. The higher the self-esteem, the more likely the motives (i.e., ambition, willingness to act, and values) are related to social activity. Overall, self-esteem was low and positively correlated with pragmaticism.

On the other hand, pragmaticism was low and correlated negatively with fear and positively with activity and sociability. The motives for social activity include ambition, willingness to meet friends, and willingness to act. The older the individuals, the less prone they are to self-monitoring.

Self-Esteem

ANOVA using the Scheffé’s *post hoc* criterion for significance [$F(2,181) = 9.353$; $p < 0.001$] revealed that volunteers involved in humanitarian aid had lower self-esteem ($M = 29.03$, $SD = 4.29$) than those in political ($M = 32.10$, $SD = 4.22$) and religious communities ($M = 31.41$, $SD = 4.03$).

Self-Monitoring

ANOVA using the Scheffé’s *post hoc* criterion for significance revealed that the highest scores in self-monitoring were among young politicians [$M = 19.84$, $SD = 4.08$; $F(2,181) = 9.353$; $p < 0.001$]. Volunteers involved in religious communities ($M = 15.61$, $SD = 4.69$) and humanitarian aid ($M = 16.24$, $SD = 4.54$) did not differ in their level of pragmaticism.

Temperament

ANOVA using the Scheffé’s *post hoc* criterion for significance revealed differences in two out of five temperamental traits between the studied groups. The highest level of fear

TABLE 1 | Descriptive statistics for total sample, Cronbach's alpha values, and correlations among considered study variables (n = 184).

	M	*SD*	α	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SE	30.86	4.377	0.84	1															
SM	17.39	4.790	0.76	0.152*	1														
DIS	9.83	3.214	0.74	−0.567**	−0.089	1													
FE	9.79	3.328	0.70	−0.596**	−0.206**	0.717**	1												
AN	11.42	2.941	0.50	−0.190**	−0.065	0.559**	0.358**	1											
AC	14.26	2.885	0.60	0.196**	0.272**	−0.180*	−0.217**	0.082	1										
SO	14.09	2.609	0.45	0.430**	0.216**	−0.386**	−0.289**	−0.162*	0.333**	1									
Ambition	3.52	1.135	n/a	0.169*	0.345**	−0.098	−0.232**	−0.010	0.307**	0.194**	1								
Friends	3.43	1.089	n/a	0.120	0.255**	−0.112	−0.154*	−0.103	0.101	0.251**	0.355**	1							
Acting	3.93	1.014	n/a	0.201**	0.257**	−0.145	−0.118	0.030	0.343**	0.259**	0.588**	0.374**	1						
Altruism	4.05	0.851	n/a	0.088	0.128	−0.069	0.042	−0.087	0.202**	0.141	0.369**	0.272**	0.650**	1					
Tradition	2.09	1.001	n/a	0.010	0.118	−0.019	−0.071	0.042	0.058	−0.043	0.135	0.118	0.082	0.027	1				
Values	4.28	0.689	n/a	0.274**	0.027	−0.104	−0.086	−0.020	0.073	0.235**	0.087	0.101	0.146**	0.238**	−0.045	1			
Habit	1.95	0.841	n/a	−0.113	0.017	0.124	0.056	0.042	−0.046	−0.013	0.001	0.229**	−0.056	−0.103	0.175*	−0.153*	1		
Duty	2.60	1.155	n/a	−0.077	0.127	0.037	−0.022	0.099	0.056	−0.035	0.250**	0.151*	0.247**	0.098	0.216**	0.002	0.343**	1	
Age	29.25	10.669	n/a	−0.020	−0.324**	−0.025	0.018	−0.053	−0.285**	−0.070	−0.279**	−0.192**	−0.422**	−0.266**	−0.072	0.078	−0.168*	−0.207**	1

***p < 0.01 (two-tailed), *p < 0.05 (two-tailed); temperamental traits: SE, self-esteem; SM, self-monitoring; DIS, dissatisfaction; FE, fear; AN, anger; AC, activity; SO, sociability; reasons for involvement: ambition, friends, acting, altruism, family tradition, values, and sense of duty.*

[$F(2,181) = 7.539$; $p < 0.001$] was found in those involved in humanitarian aid ($M = 10.97$, $SD = 3.43$), followed by those involved in politics ($M = 8.78$, $SD = 3.10$); those involved in religious activities were not statistically different from the other two groups ($M = 9.70$, $SD = 3.09$). The highest activity [$F(2,181) = 7.707$; $p < 0.001$] was demonstrated by politically involved participants ($M = 15.24$, $SD = 2.82$) compared to those involved in religious ($M = 13.28$, $SD = 2.43$) and humanitarian aid ($M = 14.05$, $SD = 3.02$).

Reasons for Involvement

Table 2 presents the descriptive statistics of the reasons for involvement of the total sample ($n = 184$). Young politicians ($n = 68$) reported the most important reasons for involvement: willingness to act ($M = 4.43$), putting values into practice ($M = 4.26$), the pleasure of doing something for others ($M = 4.16$), and implementation of ambition ($M = 4.10$). On the other hand, Protestants ($N = 54$) indicated the following reasons for their activity: putting values into practice ($M = 4.44$), willingness to do something for others ($M = 3.63$), meeting friends ($M = 3.35$), and willingness to act ($M = 3.09$). In contrast, volunteers of humanitarian organizations ($N = 62$) declared that they are active because they like to do something for others ($M = 4.29$), put values into practice ($M = 4.15$), like to act ($M = 4.11$), and realize their ambitions ($M = 3.53$).

Post hoc analyses using the Scheffé's *post hoc* criterion for significance indicated that there were five motives that differentiated the social involvement of the three groups. First, the desire to realize ambition [$F(2,181) = 26.14$; $p < 0.001$] was the most important for young politicians, followed by those involved in humanitarian aid and religious communities ($M_{PI} > M_{HAI} > M_{RI}$; $p < 0.05$).

Second, meetings with friends [$F(2,181) = 12.64$; $p < 0.001$] was more important for politicians than people from the other two groups ($M_{PI} > M_{HAI}$ and $M_{PI} > M_{RI}$; $p < 0.05$) who reported no differences in this regard.

Third, willingness to act [$F(2,181) = 39.06$; $p < 0.001$] was low in the case of people involved in religion compared to those involved in politics or humanitarian aid ($M_{PI} > M_{RI}$ and $M_{HAI} > M_{RI}$; $p < 0.05$), who reported no differences in this area.

Fourth, satisfaction of doing something for others [$F(2,181) = 10.66$; $p < 0.001$] was low in the case of people involved in religion compared to those involved in politics or humanitarian aid ($M_{PI} > M_{RI}$ and $M_{HAI} > M_{RI}$; $p < 0.05$), who reported no differences in this area.

Fifth, sense of duty [$F(2,181) = 16.73$; $p < 0.001$] was more important for politicians than the other two groups. However, the results of Tukey's and Scheffé's *post hoc* tests did not provide data that would indicate differences between Protestants and volunteers of humanitarian organizations ($M_{PI} > M_{RI}$ and $M_{PI} > M_{HAI}$; $p < 0.05$).

The model of the association between temperamental traits and self-esteem, which was obtained using linear stepwise regression, is presented below (**Table 3**). The model of the relationship between temperamental traits and self-monitoring was also checked; however, it explained only 9% ($R^2 = 0.087$) of

TABLE 2 | Descriptive statistics of reasons for involvement for total sample (*n* = 184).

		Ambition	Friends	Acting	Altruism	Tradition	Values	Habit	Duty
Politics	*M*	4.10	3.90	4.43	4.16	2.26	4.26	2.07	3.15
	SD	0.78	0.79	0.65	0.70	1.13	0.61	0.87	1.16
Religion	*M*	2.78	3.35	3.09	3.63	2.09	4.44	1.81	2.04
	SD	1.14	1.15	1.07	1.10	1.03	0.69	0.75	0.91
Humanitarian aid	*M*	2.78	3.35	3.09	3.63	2.09	4.44	1.81	2.04
	SD	1.14	1.15	1.07	1.10	1.03	0.69	0.75	0.91

Reasons for involvement: ambition, friends, acting, altruism, family tradition, values, habit and sense of duty.

the dependent variable (i.e., self-monitoring). Because of this, it will not be presented.

The model with five predictors explained 45% ($R^2 = 0.447$) of the dependent variable [i.e., self-esteem; $F(4,179) = 38.04$; $p < 0.001$] (**Table 3**).

Values of standardized coefficients for fear ($\beta = -0.371$, $p < 0.001$), sociability ($\beta = 0.234$, $p < 0.001$), dissatisfaction ($\beta = -0.291$, $p < 0.01$), and anger ($\beta = 0.143$, $p < 0.05$) are shown in **Table 4**.

The regression equation is as follows:

$$\acute{Y} = 31.57 - 0.49 \times X_{fea} + 0.39 \times X_{soc} - 0.40 \times X_{diss} + 0.21 \times X_{ang}$$

On this basis, it can be concluded that the higher the self-esteem, the more sociable the people are, and the more likely they are to display anger in defense of their goals. At the same time, the higher self-esteem, the lower the levels of fear and dissatisfaction.

TABLE 3 | Model summary (*n* = 184).

Model	R	R-square	Adjusted R-square	Std. error of the estimation
1	0.596[a]	0.355	0.352	3.525
2	0.654[b]	0.428	0.421	3.329
3	0.668[c]	0.446	0.436	3.286
4	0.678[d]	0.459	0.447	3.254

[a]Dependent variable: self-esteem. [b]Predictor: (constant), fear. [c]Predictors: (constants), fear, sociability. [d]Predictors: (constants), fear, sociability, dissatisfaction. [e]Predictors: (constants), fear, sociability, dissatisfaction, anger.

DISCUSSION

Participation in NPOs is recognized as the foundation of a civil society, which is essential at both the local and international levels (e.g., the establishment of the European Commission, 2020). NPOs have become allies of both the citizens and governments in the fight against social problems, especially poverty and social exclusion (ec.europa.eu, 10.06.2020)[1]. In connection with the growing demand for services in the so-called third sector, there is a need to better understand the personnel who work in these organizations. As there is limited information

[1]ec.europa.eu

TABLE 4 | Model coefficients (*n* = 184).

Model		Unstandardized coefficients B	Unstandardized coefficients Std. Error	Standardized coefficients Beta	*t*	Sig.
1	(Constant)	38.535	0.809		47.623	0.000
	Fear	−0.784	0.078	−0.596	−10.010	0.000
2	(Constant)	30.827	1.780		17.320	0.000
	Fear	−0.677	0.077	−0.514	−8.758	0.000
	Sociability	0.473	0.099	0.282	4.795	0.000
3	(Constant)	32.716	1.924		17.001	0.000
	Fear	−0.504	0.105	−0.383	−4.813	0.000
	Sociability	0.407	0.101	0.243	4.034	0.000
	Dissatisfaction	−0.271	0.113	−0.199	−2.405	0.017
4	(Constant)	31.574	1.978		15.960	0.000
	Fear	−0.488	0.104	−0.371	−4.691	0.000
	Sociability	0.392	0.100	0.234	3.914	0.000
	Dissatisfaction	−0.396	0.126	−0.291	−3.148	0.002
	Anger	0.213	0.099	0.143	2.145	0.033

For all models the dependent variable is self-esteem.

regarding the characteristics of volunteers involved in third-sector organizations, the present study may help to fill this gap.

Surprisingly, volunteers from humanitarian aid organizations had the lowest self-esteem among all the groups in this study. In effect, this result brings to mind the well-known anecdote about Abraham Lincoln with regard to helping as a human behavior. As the story goes, while traveling with a friend through wetlands, they discussed the motives of human actions. Lincoln claimed that in doing both good and evil, everyone is motivated by selfishness. Lincoln's friend barely managed to dispute his assertion when they heard a terrifying noise and found piglets drowning in a swamp. Immediately, and ignoring the fact that he would damage his clothes, Lincoln helped the animals. After the rescue, Lincoln's friend asked how this situation relates to his beliefs regarding the motivation of people. Lincoln replied: "That was the very essence of selfishness. I would have had no peace of mind all day had I gone on and left that suffering old sow worrying over those pigs. I did it to get peace of mind, do you not see?" Perhaps doing something for others is actually acting on behalf of self-esteem (cf. self-esteem as sociometer theory, Leary and Baumeister, 2000). Thus, the issue regarding the motivation of people in helping others requires further scientific exploration.

Participants who were politically involved reported the highest score in self-monitoring. This result is in line with the intuition that comes from observing everyday life. There is probably a politician in each country who, in the eyes of citizens, has changed their political beliefs from left to right or vice versa. Even if the changes are insignificant, political flexibility and being a situational chameleon are necessary for surviving in a political environment. Hence, the chameleon-like tendencies attributed stereotypically to politicians (Schuetz, 2006) were confirmed.

The outcomes on temperamental traits remain with regard to self-esteem and self-monitoring. The highest level of fear was observed among those involved in humanitarian aid, which may indicate a threat to their self-esteem. Coping with low self-esteem among humanitarians can be explained by the theory of fear management (Greenberg et al., 1997), which states that doing something for others is a method of fear management. On the other hand, the highest activity was noticed among politically involved participants, which may be attributed to their observational self-control of the environment.

The proposed model of the relationship between temperamental traits and self-esteem indicated that higher self-esteem leads to more sociability among people and a tendency to display anger in defense of their goals. Higher self-esteem is accompanied by lower fear and dissatisfaction. On the other hand, self-monitoring turned out to be slightly dependent on temperamental traits. Thus, some other internal or situational factors are responsible for its expression.

The above findings are better understood when differences in motives for social involvement are considered. A desire to realize ambitions, meeting friends for both recreational and pragmatic (e.g., making alliances) reasons, and possessing a sense of duty are crucial for young politicians. However, the question regarding to whom or what they feel their greatest duty toward (e.g., for themselves, their country, or others) may indicate the direction of further research. On the contrary, willingness to act is of the utmost importance for young politicians and humanitarian aid volunteers, which may be interpreted as a compulsion to act for a career or self-esteem. An unexpected low score on satisfaction with doing something for others was reported by those religiously involved, in contrast to the other two groups.

This research is not free from limitations. In this study, we used self-report questionnaires for data collection in a cross-sectional study design. However, the participants were among the most active volunteers, which was confirmed by those performing managerial functions in the respective examined organizations. Additionally, the sample size should be increased to promote the generalizability of these results.

Despite these limitations, the present study makes a considerable contribution in exploring the chosen characteristics (i.e., self-esteem, self-monitoring, and temperamental traits) of volunteers involved in politics, religious communities, and humanitarian aid as far as we are concerned, it is the first study that address this issue. The results shed light on motives for involvement, which could be used in recruiting volunteers, motivating them, and helping them deal with their workloads. However, due to the specificity of the sectors involved in this study, there are probably fewer candidates than the unpaid positions that need to be filled.

Future research should focus on exploring the psychological characteristics of volunteers in various non-profit organizations. The second direction of future research could be the analysis of the effectiveness of unpaid work and its top performers.

DATA AVAILABILITY STATEMENT

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

ETHICS STATEMENT

Ethical review and approval was not required for the study on human participants in accordance with the Local Legislation and Institutional Requirements. Written informed consent for participation was not required for this study in accordance with the National Legislation and the Institutional Requirements.

AUTHOR CONTRIBUTIONS

DK-C developed the study design and survey, performed the data collection and analysis, and contributed to writing the manuscript.

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Conflict of Interest: The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 01 March 2021
doi: 10.3389/fpsyg.2021.574232

Learning to Be Employable Through Volunteering: A Qualitative Study on the Development of Employability Capital of Young People

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Over the last decades, consistent research showed that voluntary work could be considered as a tool for professional development and concrete employment: volunteering could be either experienced as a desire to improve career opportunities or to acquire new skills. The study aimed to investigate voluntary work as a context of informal and non-formal workplace learning and vocational guidance, useful to develop skills and abilities, namely the capital of personal and social resources, that could promote future employability. Participants were 38 young volunteers who experienced the Universal Civil Service, a national Italian program addressed to young people aged up to 28 years, giving them both the opportunity to engage in social activities useful for the community and have the first contact with a working context. In line with the objectives of the study, participants were invited to describe their volunteering experience in a diary, highlighting if and to what extent this context contributed to enhancing their employability capital, namely the asset of skills, knowledge, and networks acquired, that they could transfer to a future professional domain. The narrative data collected were examined through diatextual analysis, a specific address of discourse analysis designed to catch the relationship between enunciators, text, and context of the talk. This qualitative analysis allowed us to investigate the meanings young people attributed to these activities. In light of these results, the paper contributed to investigate volunteers' perceptions about the conditions that could best foster this specific kind of workplace informal and non-formal learning and at proposing a qualitative perspective on the analysis of the employability capital they developed.

Keywords: voluntary work, informal and non-formal learning, employability capital, soft skills, career management

OPEN ACCESS

Edited by:
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Libera Università Maria SS. Assunta, Italy

Reviewed by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *19 June 2020*
Accepted: *26 January 2021*
Published: *01 March 2021*

Citation:
Giancaspro ML and Manuti A (2021) Learning to Be Employable Through Volunteering: A Qualitative Study on the Development of Employability Capital of Young People. Front. Psychol. 12:574232. doi: 10.3389/fpsyg.2021.574232

INTRODUCTION

Within the last decades, the labor market has profoundly changed: a globalized economy, the fluidity of markets, a need for continuous innovation, and the increase of competitiveness are only some of the main factors that are contributing to highlight an even more central role played by human capital as a strategic – even if often intangible – factor for development and organizational success (Manuti and De Palma, 2018; Manuti and Giancaspro, 2019).

Within this frame, people can make a difference for organizations if they possess not only technical skills and professional abilities but are also smart, motivated, and eager to learn, possessing what the experts call "soft skills." Indeed, in a fast-moving scenario, like the one outlined above, workers are called to be flexible, adaptive, must deal with the unexpected, should be able to work both independently and in a group, and should be sociable, responsible, and capable of taking initiative (Khasanzyanova, 2017). Those who possess these "soft skills" are frequently preferred over those who merely possess technical skills. This trend is also reflected in national and international policies; skills like "learning to learn," "social and civic competence," and a "sense of initiative and entrepreneurship" are considered key competencies in European education systems. In this vein, the non-formal and informal dimensions of learning play a primary role in the development of future generations' career success (Schugurensky, 2000; Turner, 2006; Tynjälä, 2008; Earley, 2009; Manuti et al., 2015; Marsick and Watkins, 2015).

In this vein, volunteering could represent an important opportunity for the exploration, growth, and development of social and transferable skills, a context for informal and non-formal learning fostering the acquisition and transformation of knowledge (Callow, 2004; Souto-Otero et al., 2005) and enhancing individual employability (Nichols and Ralston, 2011; Kamerade and Ellis Paine, 2014). Recent studies confirmed that volunteering enhances both "hard" skills (business management, IT specific skills, etc.) and "soft" skills (communication, teamwork, management, and organizational skills, etc.; Peterson and Van Fleet, 2004; Cook and Jackson, 2006; Nichols and Ralston, 2011; Souto-Otero et al., 2013) thus orienting young people toward a more aware career management. However, few studies investigated this research perspective through qualitative and specifically discursive methodologies, investigating how volunteers experienced this opportunity, how they framed it, and how they consciously recognized the capital of knowledge and skills they developed through discourse. Therefore, the present study could contribute to the discussion in this important field of research also by using these "subjective" data to provide supervisors and practitioners with useful insights for the development of efficient training and career management practices that could be used to maximize the fit between volunteers and context of experience.

In view of the above, the main aim of the study was to adopt the volunteers' perspective to understand if and to what extent a context of voluntary work – the Universal Civil Service – could grant opportunities for informal and non-formal learning useful to enrich their employability capital.

More specifically, the study was addressed to consider a specific context of voluntary work, namely young people's participation in the Universal Civil Service Program in Italy. Second, by adopting a qualitative perspective, the study was aimed to focus on how volunteers discursively made sense of this highly relevant personal and professional experience through narratives, assuming that conscious recognition of the employability capital developed could be important to maximize this experience in the several future professional transitions.

Volunteering as an Informal and Non-formal Context of Learning

In light of the reflections drawn above, the study considered volunteering as a context of workplace learning (Marsick and Watkins, 1990; Billett, 2001; Boud and Middleton, 2003; Ellinger and Cseh, 2007; Tynjälä, 2008, 2013; Le Clus, 2011). With the notion of workplace learning, we referred to the "many ways through which employees learn in organizations" (Jacobs and Parks, 2009, p. 134).

Accordingly, abundant research in recent years has highlighted that workplace learning is generally characterized as taking place through either formal, non-formal, or informal channels.

In their extensive literature review, Colley et al. (2003) classified learning as formal, non-formal, and informal, recognizing that the continuum of learning may range from highly formal to highly informal (Schugurensky, 2000; Hager and Halliday, 2009; Van Noy et al., 2016).

Formal learning in the workplace happens through "typically institutionally sponsored, classroom-based, and highly structured" (Marsick and Watkins, 2001, p. 25) environments. On the other hand, non-formal learning in the workplace incorporates *implicit learning*, which gives rise to tacit knowledge as well as *reactive learning*, which is spontaneous and unplanned, and *deliberative learning*, which regards systematic reflection and elaboration of past experience as fundamental for future behavior (Eraut, 2000, 2004). Finally, informal learning opposes formal learning in the workplace because it provides an environment where workers can engage in informal learning activities, thus contributing not only to the organizational effectiveness but also to the learning and development needs of individuals (Marsick and Volpe, 1999). Examples of informal learning could be found both in self-directed and in collective learning, in contexts where education or training are mostly unstructured, as, for instance, in socialization processes or in occasions for incidental transfer of learning through informal coaching and mentoring situations (Livingstone, 2006). Therefore, as many other scholars confirmed, it could be concluded that a substantial amount of workplace learning is informal and non-formal (Cheetham and Chivers, 2001; Boud and Middleton, 2003; Enos, Kehrhahn and Bell, 2003; Skule, 2004; Sambrook, 2005; Poell et al., 2006; Gola, 2009; Jurasaite-Harbison, 2009).

Moving from these assumptions and in consideration of some of the peculiarities of voluntary work featuring the experience of the Universal Civil Service Program (e.g., unstructured, informal, managed by objectives rather than by outcomes, often unreleased from supervisory control, etc.), the specific target of the present investigation, the study assumed that this context could be an informal and non-formal learning space precious to develop capital for employability.

Volunteering and Employability

The relationship between volunteering and professional development has received considerable attention within the last decades. Empirical evidence has contributed to show that voluntary work could be considered as a tool for professional development and for concrete employment as well (Chambre, 1989; Heidrich, 1990; Hirst, 2001; Cook and Jackson, 2006; Handy and Mook, 2011). A consistent body of research confirmed that volunteering is often experienced as a desire to improve career opportunities (Katz and Rosenberg, 2005; Prouteau and Wolff, 2006; Barron and Rihova, 2011; Paine et al., 2013; Aydinli et al., 2016) and to acquire new skills (Low et al., 2007; Handy et al., 2010).

Yet, many studies showed that students involved in volunteering tended to acquire a wide range of skills applicable to different situations: decision making, leadership, creative thinking, strategic thinking, conflict resolution being the main ones (Astin and Sax, 1998; Astin et al., 1999; Cohen et al., 2014). In light of this, further contributions confirmed that volunteering has a positive impact on employability (Gay, 1998; Low et al., 2007; Paine et al., 2013) and on the development of employability skills among all age groups and professional categories (Hirst, 2001; Maranta, Sladowski, 2010; Keough, 2015).

Employability is a complex and multifaceted concept, that attracted considerable attention within the last decades especially with reference to the need of younger generations to enter the labor market and to survive in a fast-moving competitive scenario.

Among the most authoritative definitions, for the purposes of the present study, we could refer to some of the most representative, in order to focus on specific aspects of the construct. Kanter (1995) was one of the first scholars to draw attention to employability. He defined it as "[…] a person's accumulation of human and social capital – skills, reputation, and connections – which can be invested in new opportunities that arise inside and outside the employee's current organization" (Kanter, 1995, p. 52). More recently, Fugate et al. (2004) proposed to consider employability as a form of work-specific adaptability enabling workers to identify and realize career opportunities, facilitating the movement between jobs, both within (i.e., internal employability) and between organizations (i.e., external employability). In a similar vein, Van der Heijde and Van der Heijden (2005) conceived employability as "the continuous fulfilling, acquiring or creating of work through the optimal use of competencies" (p. 143). In this light, Lo Presti and Pluviano (2016) maintained that employability could be "a personal resource that individuals develop across their working lives aimed at increasing one's own career success, both attaching importance and committing to making sense of past work experiences and envisioning one's own professional future, acquiring valuable competencies and skills, improving their formal and informal career-related networks, exploring their social environment in search of opportunities and constraints to their own career pathway" (Lo Presti and Pluviano, 2016, p. 5).

Enlarging the paradigm, Peeters et al. (2019) reflected on the plurality of resources that could promote employability. In light of this, they proposed to focus on the employability capital rather than on employability as a single feature. Thus, they defined employability capital as the set of personal resources – or capital – that may impact individuals' employability. By using this notion, Peeter and colleagues identified two key aspects that greatly contributed to developing the discussion about employability. According to the authors, there is first a capital: the personal resources through which individuals attain their goals. These resources lead to positive outcomes and can be nourished (Hobfoll, 2001). Yet, capital is the whole of knowledge, skills, and attitudes (KSA) or of social networks that could be crucial for career success (Ebya et al., 2003; Fugate et al., 2004; McArdle et al., 2007; Van der Heijden et al., 2009). Then, there is employability, which, according to this conceptualization, comes after the acknowledgment of the capital because it refers to the likelihood of obtaining and retaining a job that is strongly influenced by the ability to make one's own capital attractive and competitive (Forrier et al., 2009).

Therefore, besides the different perspectives, what is common to the definitions presented is the evidence according to which employability is a capital; to increase this capital, one should therefore focus on investing time in activities that will increase one's stock of human, social, and cultural resources (Smith, 2010). An effective way of increasing one's stock of relevant capital may be by performing volunteer work. Therefore, participating in volunteer work may be a way to acquire job-related skills that are advantageous when applying for work (human capital). It may also extend social networks to include individuals with information on new job positions (social capital), and finally, volunteer work may be a way to signal one's work ethic and social conscience to potential employers (cultural capital). These mechanisms may work parallel to increase the employability of volunteers.

Nonetheless, the premise to develop employability especially in the context of voluntary work is a focus on life-long and development, namely the ability to learn new competencies and adapt to changing circumstances (Fugate et al., 2004; Berntson et al., 2006; Van der Heijde and Van der Heijden, 2006; Fugate and Kinicki, 2008; Thijssen et al., 2008). This is what some scholars call "professional employability" or "transitional employability" (Clarke, 2008; Clarke and Patrickson, 2008), underlining the potential of transferability which is inbuilt in learning.

Moreover, to be recognized as real capital, individuals should be aware of their employability, in order to orient the asset of knowledge, skills, ability, and networks toward the attainment of congruent career goals. Accordingly, a very important dimension of employability is career identity, namely "a more or less coherent representation of diverse and diffuse experiences and aspirations" (Fugate et al., 2004, p. 19). This dimension articulates in the form of narratives, that is stories that individuals create to make sense of past, present, and future career experiences. Therefore, to access to career identity's narratives could be useful to catch the cognitive and affective dimensions of one's own "possible selves" (Markus and Ruvolo, 1989), organizing goals, motivations, attitudes, learning experience leading and developing a personal awareness about employability capital.

Considering this evidence, the present study adopted a qualitative methodology to study the narrative construction of the employability capital developed through informal and non-formal learning in the context of voluntary work.

MATERIALS AND METHODS

Ethics

A complete description of the study was reviewed and approved by the Ethics Committee of the Department of Education, Psychology, Communication of the University of Bari (Ethics reference code: ET-20-11). Participants provided their written informed consent to participate in this study.

The Context of the Research

As described above, the context of the study was the Italian Universal Civil Service, a program, regulated by the Italian Law (Law 64/2001; Dlg.40, 2017), addressed to European and non-European young people who live in Italy and want to make an experience of voluntary work. The program is mostly aimed to provide young people with occasions to develop skills that are potentially transferable to the labor market.

The mission of the program is to remove inequality and promote social integration. However, it tackles different professional fields and provides several services to the community:

- promotion of the Italian culture and support to the Italian communities abroad, enhancement of the historical, artistic and environmental heritage;
- urban redevelopment, mountain agriculture, social agriculture, and biodiversity;
- education, cultural and sport promotion, civil protection, and assistance to disadvantages categories;
- peacekeeping and non-military defense, non-violence promotion and protection of the human rights, cooperation, and development;

The young volunteers who apply for the program are tutored by an adult who is called to support them during this experience, which lasts from 8 to 12 months, facilitating their future transition to the labor market. In this vein, being a Civil Service Volunteer is a precious opportunity for workplace learning, allowing young people to grow personally and professionally. Finally, it is also recognized by the formal higher education system as it allows us to gain credits that could be spent during university experience.

Participants and Data Collection

In light of the present research's objectives, participants to study were 38 volunteers of the Universal Civil Service. Around 25% of the volunteers involved were men, and 75% of them were women; they were aged between 23 and 29 years (average age 25.9 – s.d. =1.8). Most of them (58%) had a bachelor's or master's degree and decided to undertake this experience to better understand their future aspirations. All participants were unemployed at the time of the study and provided voluntary service in the social field (assistance to the elderly, assistance to the disabled, recovery of disadvantaged children, support for families with economic problems). They were selected through a call posted on social media inviting young people who had this experience in the past 3 years and who wanted to voluntarily participate in the survey. This time extension was defined to guarantee more direct and clearer access to the memories of volunteering experience and to evaluate its effects in the short and medium term. The call specified the aims of the study and asked participants to fill in a diary page in which they were invited to narrate their experience as a volunteer of the Universal Civil Service, identifying skills and abilities they thought they have developed during this period and reporting if and to what extent has this experience contributed to define their professional goals and career choices.

In more detail, the call contained the following instructions:

> "*Thinking back to the experience you made as volunteer of the Universal Civil Service, please fill in a diary page in which you try to collect your memories about it: the activities you carried out, the people you met, the difficulties you came across, and the decisions and solutions you undertake to overcome them. Please point out the skills you think you had to display to cope with this experience and those you think you have developed thanks to the Universal Civil Service. Finally, we invite you to argue if and to what extent do you think this capital of knowledge and skills and, more generally, this experience has been useful for your professional future.*"

A total of 38 texts were collected. They all contained a detailed account of volunteering experience carried out in the Universal Civil Service with special reference to the employability capital they thought they acquired through this opportunity. The conclusion of the stories was dedicated to a reflection on the usefulness of the civil service experience for the transition to the labor market. A final sheet was attached to collect basic personal information (gender, age, educational qualification, and field of intervention during volunteering).

Data Analysis

The study adopted a qualitative perspective, being focused on the need to investigate "how" participants made sense of their experience through narratives. More specifically, the narrative data collected were analyzed by adopting a diatextual analysis (Manuti et al., 2012; Mininni et al., 2014; Mininni and Manuti, 2017). Diatextual analysis is a specific kind of discourse analysis addressed to investigate the relationship between enunciators, texts, and contexts of talk. This methodological approach suggests that the sense does not reside permanently within texts rather it goes through them (actually, the Greek prefix "dia" means "through"). Therefore, to study and to penetrate the sense that animates texts, diatextual analysis focuses on some textual and discursive traces that concretely refer to three main analytical categories: Subjectivity, Argumentation, and Modality. The acronym of these categories determines the S.A.M. model, a pragmatical support of diatextual analysis that allows us to approach texts by answering some basic questions (*Who is saying that? Why does he/she say that? How does he/she say that?*) and consequently to organize the results according to some specific patterns of sensemaking associated to the extreme variability of actors, contexts, and topics of talk.

The first question (*Who*?) aims at clarifying the discursive options that the enunciator chooses to conveys his/her identity through the text. Accordingly, with reference to the "Subjectivity" dimension, diatextual analysis allows to trace back discursive markers of agency, affect, and the enunciative strategies adopted to signal his/her position toward the discursive context and toward the interlocutors (*embrayage/debrayage* strategies) and the degree of involvement with the object of discourse.

The second question (*Why*?) points out how the enunciator argues for his/her meanings, giving voice to stakes and claims. Markers of "Argumentation" pragmatically reveal the aims and interests animating the text: these could be narrative markers (e.g., setting the scenes, characters, and models of action) or specific argumentative strategies used to legitimize one's own position.

The third question (*How*?) focuses on the articulation of the "Modality" of discourse according to which the meaning is shaped. This diatextual category of markers is aimed to point out the stylistic and rhetorical options used to shape the relationship between the enunciator and his/her audience. Accordingly, meta-discursive markers (namely expressions of comment and reformulation), discourse genre markers (references to the typology of text and intertextual references), and opacity markers (use of rhetorical figures, frame metaphors, etc) are typical markers of modality.

The present study adopted diatextual analysis to catch how volunteers used the markers of subjectivity, argumentation, and modality to discursively construct their experience of participation in the Universal Civil Program in light of the employability capital they developed for their future professional career.

RESULTS

Diatextual analysis contributed to highlighting the recurrence of three main thematic networks within the narratives collected, in line with the objectives of the study. The first aim of discursive analysis was to point out how volunteers reconstructed their experience as an actual workplace learning opportunity that allowed them to experiment with their professional identity and "to learn by doing and being." The second objective that guided diatextual analysis was to focus on the discursive description of volunteering as a privileged space to question one's self about the future and about professional aspirations, values, and objectives in process of career self-management. Finally, diatextual analysis concentrated on volunteers' perceptions about the precious employability capital they had the opportunity to develop through this experience.

The lens through which these objectives were met were the ones granted by the diatextual methodology, therefore focusing on the discursive traces left behind by volunteers in their discourses.

The following sections go through some extracts of the narratives in order to better argue for the results.

Volunteering as a Learning Experience: From Doing to Being

There are many definitions of volunteering (Wilson, 2012) and the ambiguity of the concept exists because volunteering encompasses a broad range of activities (Handy et al., 2010) that are also culturally specific (Oppenheimer, 2008). Snyder and Omoto (2008) define volunteering as "freely chosen and deliberate helping activities that extend over time, are engaged in without expectation of reward or other compensation and often through formal organizations, and that are performed on behalf of causes or individuals who desire assistance" (p. 3).

The focus of this definition is on the activities that volunteers deliberately decide to undertake but volunteering cannot be understood simply as a series of activities aimed at helping others or as a complex life experience. Yet, volunteering refers to the process whereby individuals connect and engage with other persons, groups, or organizations in order to address specific community needs on an unpaid basis (McAllum, 2017). Moreover, voluntary work provides any number of intrinsic, psychic benefits. "Making the world a better place" is an important value for some people, and any time we act in accordance with our values we feel better about ourselves (Wuthnow 1991, p. 87).

In line with these assumptions, diatextual analysis of the narratives collected confirmed the strong affective and emotional involvement experienced by volunteers. Yet, one of their most evident diatextual traces is linked to the first initial in the SAM acronym, i.e., the subjectivity of discourse.

Participants' subjectivity was discursively shaped using agency markers aimed at describing this experience as a personal journey that changed them: from the initial difficulty to measure one's self with new contexts, people, and tasks to the sensation of complete involvement both in the activities and in the challenges connected to it. The occurrence of personal markers ("I," "me," "my") underlined the personal responsibility connected to volunteering and thus the active role participants had in this experience.

1. "It took me some time to come to understand the world of those children and young people who, considering they did not know me, did not trust me, and struggled to recognize me as a figure who could help or sustain them in some way" [V1][1]
2. "I have to admit, when the school principal included me as well, I was struck by endless anxiety and doubts: could I succeed in it? I never have had working experience with "troubled" young people, my only experience was in the field of disability. But I decided to keep the secret, I would have tried first and only later I'd have considered what to do" [V4]
3. "This fear of mine depended on a series of factors (among which a fair amount of cliché): the main one was my shyness because I could not stand up to those with bullying attitudes and I was afraid that some child, maybe a bit more peculiar,

[1]For privacy reasons participants were coded with a progressive number. Letter V stands for Volunteer.

could have annoyed me; the second reason was the fact that I was young […]. To put it simply, I was afraid I wasn't "enough." This year, however, went by so fast and little by little I acquired more awareness of myself and others" [V8]

In these extracts, the emotional load associated with the beginning of the experience is evident. Subjectivity was shaped using *embrayage* strategies aimed at conveying this sense of personal involvement (e.g., through contiguity markers such as "this" and "here" aimed at discursively shaping the "here and now" dimension of talk).

A second interesting cue in diatextual analysis was referred to as the A in the SAM model: Argumentation. The analysis of the argumentative texture of the discursive data collected helped to further investigate the strategies through which participants supported their positions. Even because of the special task requested to participants, diary pages were rich in narrative markers: participants told their personal stories giving several details regarding the description of the context, specific details about the protagonists, and the facts, thus revealing a profound sense of emotional involvement.

4. "At first, the three of us went to (visit) this old lady, Concetta. A woman aged 93! She had a puny body and her hands were a bit crooked, as she was used to work hard in the countryside. On her legs there was a light blue shawl, she had a scarf on her head and a little stove to keep herself warm. She looked at us with fearing eyes, but in the meanwhile, those eyes conveyed an infinite tenderness to us. We introduced ourselves and started to talk with her and his son. When it was time to say goodbye, we gave a kiss on her cheek. She held our hands and said: "I will see you tomorrow, right?" [V19]

The emotional tone of the narratives was also present in the use of direct discourse that participants used to describe facts and to recall specific episodes making them more vivid. This is a strategy mostly aimed at involving the reader in the scene, conveying participants' emotional meaning attached to this experience.

5. "Every week she was punctual in her call:
   - "Hello Gina, tell me, doctor or shopping?"
   - "Hello *beddhra* [my beauty in local dialect], no I called you for the bread"
   - "Alright Gina, around 9.30 I'll be there!"
   - "That's fine, goodbye and thank you *fijia* [my child]"

   For me, Gina was 'Lady Thank you'" [V19]

6. I got into a house; I saw a woman with a vitreous gaze. She was impassive at all of my questions, disappointed at her son just because he got me into the house, she looked at me and at him then she asked me: "why?." Why did you enter in my garden, why did you enter in my house, in my life? Just to be together, I answered, to spend some time with me, with us, to speak and have some fun, to talk about the old harvests of tobacco, olives, corn…" [V23]

The M of Modality in the SAM model was mostly shaped through metaphors, a very powerful rhetorical device used to shape the volunteer/volunteering relationship. As previously affirmed, the beginning of the experience was not easy for many participants. To figure out this perception some used the image of the "bombing" to evoke a feeling of great disorientation in which they found themselves in the very first days.

7. The first days of Civil Service were a "bombardment" of news, timetables, places, and streets to remember, starting from the fastest way that go from the railway station to school […] I was always on the run especially because of the traditional delays of the *Sud Est* trains) [V9]

Metaphor was also used to describe the importance of the Universal Civil Service for the whole personal and professional experience of participants. The image chosen was: "the precious piece of a puzzle." This metaphor marked the fundamental role played by this experience, labeled as "irreplaceable," for the human and professional growth of participants.

8. "A precious and irreplaceable piece to build the puzzle of my future self-development in an apparently egoistic society. I would define my experience in the Universal Civil Service in this way: it ended a couple of years ago, but it is still vivid inside me" [V14]

A most traditional metaphor used to describe the context of this experience was "the family" metaphor. Volunteering activities were defined as a "second family," where values, routines, and practices are important to grow up and to understand what is meaningful and important.

9. "To me, Civil Service was not a boring or annoying experience […] the elderly were my second family, they taught me to cherish the value of memories and savor every single instant […] to leave aside our frenzy and chaotic everyday life […] they passed me a different way of life […] a more beautiful and spontaneous one" [V22]

This image of growth was reinforced through some poetic metaphors recalling the importance of experiencing things with our five sense in order to keep memories alive and to treasure them (e.g., the color of nature in blossom, the sounds of the birds, the softness of snow, and the smell of the fireplace).

10. "A big family under the name of Civil Service […] well, for me Civil Service has been, is and will be my big family, my garden ready to blossom its flowers in winter, hummingbirds that spread melody in autumn, a soft snow on the cheeks of spring, a fireplace that give off heat in a fresh summer evening" [V17]

The profound bond between volunteer and volunteer work was further remarked by the metaphor of the "door" and the "key": Volunteers perceived the importance of this experience in their life and felt they were tools to change the world.

11. You know, this project is not just for old people […] this project can tear down the barriers that society forces on

us […] this project is the door and we are the keys […] we are ready to open our eyes on the world" [V19]

In a similar vein, the experience of Civil Service and the relationships that have been generated through it were described as a "key to happiness," namely as a way through which volunteers felt they have found themselves and their place in the world.

12. I would have never thought that an old man aged 94 – only on his documents – could have given me the key to happiness (…) I would have never thought that he could have given me the keys of the door of my garden (…) helping me to enter and to tenderly taste my life" [V19]

Volunteering as a Vocational Process

Another significant positive consequence of volunteering remarked by the literature (Barton et al., 2017; Kim and Morgül, 2017) is that it could be an opportunity to understand one's own inclinations, making more effective study or work choices in the future. In this light, volunteering has been proved to be strictly linked to employability development (Knepper et al., 2015; Păceşilă, 2015).

These assumptions were also confirmed by the analysis conducted on the corpus of data collected: volunteering experience was defined as an opportunity to reflect on one's personal and professional prospects and to change the perspective. It is a process of transformation that through contact with the real world pushed young people to reconsider themselves and their priorities, making them more aware of future goals and career management strategies, increasing individuals' self-esteem and confidence, thereby growing a desire to apply for better jobs.

13. "[This experience relates to] transformation because getting in contact with the reality of the workplace has upset my system of values and principles giving them a new order, thus making me more mature, more responsible, more helpful toward others. [V27].

From a diatextual point of view, this positive aspect of the experience was also developed through agency markers such as "I," "my" and volitional markers ("I want," "I can") as in extracts 13 and 14, aiming at "situating" the enunciator with reference to the context of talk and at underlining the personal responsibility and awareness about this choice and its consequences.

Furthermore, metaphors contributed to underline a high-emotional involvement of participants while reconstructing the frame of this experience.

In extract 14 two meaningful images emerged. The first recalled the power of Civil Service as an experience of epiphany ("I opened my eyes") that could reveal and shed light on the life of volunteers showed clearly what was mostly unknown even to them, in terms of vocations and professional. The second image was evoked by the word "defeat": this term is usually used to refer to the contraposition between different points of view and claims, here was adopted to strengthen the enunciator's positive appreciation of this experience. It is used as a moralization strategy, appealing to common sense and to widely shared social values, and is useful to further legitimize one's own argumentation (Van Leewen, 1996).

14. "In the end, I can say that thanks to this experience because I have opened my eyes on the future, resuming my studies and being aware that I wanted to help those people who live any kind of distress, including children, because everyone deserves to know that there are people who work to defeat things that can be a problem"

Finally, the experience of voluntary work in the Universal Civil Service allowed some participants to reconsider their educational choices. In extract 15 the experience of volunteering enabled this girl to discover a professional field she never considered and to acquire useful knowledge and skills for future inclusion in that context. Diatextual analysis allowed to catch the argumentative texture of the narrative through the recurrence of a discursive network of logoi and antilogoi, aimed at explaining how the girl came to change her mind about her future. The dialog between her previous positions, namely the logoi ("I've never," "I could not," "I had another project," "I wanted") and her current discovery, which are the antilogoi ("instead," "conversely to what you think"), was developed through an inner dialog between opposing stances and opinions about her future and consequently about the meaning attached to the experience of the Civil Service. The argumentative program emerging from this extract was constructed through the dialectic between the categories of "certain" (her beliefs and supposed vocations before the experience) vs. "uncertain" (the concrete experience of Civil Service). This interlocutory exchange allowed the volunteer to become aware of her real inclinations and desires and to take the responsibility to make courageous choices for her future.

15. I've never considered the idea of working in school; I could not see it as a possible working scenario, I had other projects for me: I wanted to graduate in Pharmacy, to become a researcher, because I've never seen myself in something different than a scientific role. Instead, the Universal Civil Service has turned things upside-down […] it left me with many doubts on my future professional career, even though I already was 27 years old and I thought to know what I wanted […] now it is 3 years that I have concluded my experience in that school and I still have vivid memories that return to me from time to time [V3].

Volunteering as a Context for Employability Capital Development

As argued in the literature review, voluntary work could be a precious tool for professional development and consequently for enriching one's own employability capital. The analysis of the narratives collected confirmed this evidence showing a surprising awareness of volunteers especially about the capital of soft skills they have learnt through this experience. Yet, this precious capital encompasses soft skills that were very similar to those pointed out by other contributions in the field and specifically related to volunteering (Ren and Du, 2014; Khasanzyanova, 2017). These skills are featured by personal resources (effectiveness, listening, adaptability, etc.), communication resources (knowing how to explain, communication with members and beneficiaries of the associations, etc.), interpersonal resources (sense of responsibility, teamwork, organizational skills, etc.), and value-driven behaviors (solidarity, passion, understanding, etc.).

Personal skills emerged as decisive to manage the core activities of the Civil Service. In extracts 16 and 17, volunteers declared that the Civil Service was a ground where they acquired fundamental personal skills: "humility," "respect," and "spirit of hospitality" were some of the personal skills learned during volunteer work and represented the reason why volunteers felt grateful to this experience. In extract 17, the volunteer referred that the Civil Service experience was useful above all to increase self-awareness, to face one's fears, to overcome one's own limits, to take on responsibilities. Later, these skills were recognized as fundamental to access to the labor market and confirm the importance of this experience for increasing the potential future employment of volunteers.

16. "I believe that thanks to this experience I have acquired humility and respect toward other people's suffering, spirit of hospitality and listening abilities, respect toward diversity and other people's time needs" [V3]
17. "I cannot deny that this experience has helped me a lot; it has helped me to grow up because I soon felt the responsibility toward those children, the responsibility to carry on my tasks […] I dealt with many of my fears and I overcame my limits." [V11]

The second category of soft skill recognized as core skills acquired and developed during this experience was communication skills. Traditionally, communication skills relate to the ability to manage a discussion, to build a social network, and are recognized as particularly salient in any sphere of life as they can be acquired especially in non-formal and informal contexts.

In extracts 18 and 19, two fundamental dimensions emerged: the ability to establish effective "circles of communication" and the ability to capitalize "a relational network." Both are crucial skills to successfully enter the labor market and to develop one's own employability.

18. "For me this experience has been useful to learn how to establish an effective circle of communication among the family, the school, the territory, the public services, and the parochial context" [V6]
19. "This experience has allowed me to meet many people with different professional skills and has helped me a lot to build a relational network that has been important for me both to effectively carry out the work that was required to do but I know that it will be useful even after this experiencer" [V7]

Strictly linked to communication skills, volunteers identified interpersonal skills as a precious capital acquired in Civil Service. These skills focused on the ability to interact, collaborate with, and have good symmetrical and asymmetrical relationships with others (Kechagias, 2011). This category of skills includes the ability to work in a team, to adapt to situations, to negotiate, to organize one's own and others' work, etc.

The most significant interpersonal skills that volunteers told they learned were listed in the extracts below and showed a great awareness about their resources and the ability to transform every single moment of this experience into an opportunity for professional growth. In extract 21, it was interesting to note how the volunteer reported that the skills learned were fundamental "for my everyday life," suggesting their transversal nature as well as the ability to treasure them and to transfer them to a future different working context.

20. "Attention toward the others, team collaboration, organizational skills, responsibility, resistance to stressful or sensitive situations: these are only some of the skills I have acquired in this experience" [V14]
21. "Personally, this experience has improved aspects of my everyday life, like dealing with different situations and learning to collaborate and plan activities with other people" [V20]

Finally, as for the category of soft skills labeled "various skills" by Ren and Du (2014) and mostly related to value-driven behaviors, volunteers referred to values, passion, dedication to people in difficulty, assistance to the elderly, to deviant children. In extract 22, voluntary work experience was described as a context where participants had occasion to grow up, to improve, to develop passion and dedication for what they were doing. This was the key to start changing the self, also fostered by the acknowledgement of an inspiring relational context, full of people who like in a family believe in the same values and attain the same objectives.

22. "The Civil Service experience is passion, dedication, desire to learn and challenge yourself, also in relation to others […] it is being part of a family that shares your same ideals and that changes you and helps you to grow up" [V15]

This process of personal change initiated through the experience of volunteering was further amplified in extract 23, where the volunteer pointed out three keywords, he/she learnt, and jealously kept as "secrets." The use of this metaphor contributed to discursively construct some basic features of this experience, namely rarity and uniqueness. The secrets he/she learnt were so precious that the young volunteer said he/she wanted to keep and to store them in the luggage because they surely will be used along the way during the journey.

23. "Love, empathy, friendship: these are the secrets that I brought with me in this journey called Civil Service, and that I will always take with me in the luggage of life" [V19]

DISCUSSION AND CONCLUSIONS

The main aim of the study was to investigate the participation of the Universal Civil Service as an experience of informal and non-formal workplace learning useful to develop an employability capital.

The focus on this special context was justified by the assumption that the asset of knowledge and soft skills acquired through this opportunity could be considered as an intangible and strategic capital both for individuals as well as for organizations (Buonomo et al., 2020). Therefore, the Civil Service is an experience that students and/or young graduates often chose before concretely entering the labor market; the study argued for the crucial role it could take as a context of vocational guidance, being useful to become more aware of the personal resources that will be strategic for future career management (Manuti, 2019). However, given that informal and non-formal learning are mainly tacit, implicit, and featured by unstructured learning occasions, a conscious elaboration of this experience and the capitalization and transformation of learning into concrete and spendable professional skills are fundamental to further develop volunteers' career identity. To this purpose, narratives were used as a tool to collect data, because it was supposed that they could facilitate a "longitudinal" (Fugate et al., 2004, p. 20) sense-making process about past, present, and future career management trajectories.

In light of these reflections, results coming from the present study provided precious insights both for theory development as well as for the improvement of professional practices, connected with young volunteers' training and vocational guidance in this non-profit sector.

At a theoretical level, data analysis contributed to investigate the relationship between voluntary work and employability development, voicing the point of view of volunteers. Yet, although being a qualitative study, therefore providing a partial although intense account of experience in a specific geographical and cultural context, the narrative data collected confirmed the centrality of three crucial aspects: the non-formal and informal dimensions implied in workplace learning developed during voluntary work, the transferable potential of the softs skills acquired, the usefulness of these contexts of experience for developing awareness about one's own employability capital.

The Universal Civil Service was described as a natural context for non-formal and informal learning, where young people had multiple occasions to learn by doing and to learn through meaningful relationships with others. Yet, it is through these positive encounters during service work that volunteers had opportunities to discover something more about themselves, about their values, their inclinations, their abilities, and their vocations, thus acquiring highly transferable soft skills, that are potentially useful for their professional future. In this perspective, the Universal Civil Service became a concrete experience of personal vocational guidance, where young people discovered "who they were and what they wanted to be" (Fugate et al., 2004, p. 20) in their future. It was thanks to this experience that volunteers consciously nourished a capital of personal resources and of social networks that could be transformed into a precious although intangible asset of employability for their future (Duvekot et al., 2007; Imperial et al., 2007; Waldner and Hunter, 2008; Conway et al., 2009; Reason and Hemer, 2010; Finley, 2011). A further contribution to theory development was given by the methodological perspective adopted by the study. The focus on volunteers' narratives and the adoption of diatextual analysis as a lens to go through them allowed them to go over a simple account of contents, revealing how affective and cognitive dimensions of volunteers' career identity weaved together in complex narrative textures.

From a practical point of view, results from the study highlighted the potential that such experience might represent for the communities and for the contexts hosting volunteers. Accordingly, as already underlined earlier, this experience potentially provides multiple occasions to develop highly transferable knowledge and skills both for groups and individuals. In this light, what could be an employability capital for the young people involved, could also be a strategic and intangible asset for the organizations hosting volunteers.

Yet, research findings suggested that the development of a strategic plan for the socialization of newcomers and for formal and informal training of volunteers could help managers and tutors to most fruitfully manage this special kind of human resources, who although making a voluntary experience might represent a precious, even if transitory, human capital, making the difference in terms of performance quality (Buonomo et al., 2020).

Likewise, special attention should be paid to the process of volunteers' recruitment and to the training of tutors.

In the first case, narratives about the experience of participation in the Universal Civil Service highlighted the importance of the fit between volunteers' personal values and those conveyed by the contexts where they served, both from an individual perspective, because it helped volunteers to recognize future career goals and motivations, but also from an organizational perspective, since the individual perception of a person/organization fit contributed to strengthening positive organizational behaviors, such as commitment, identification, and engagement, and consequently might impact on performance.

Finally, the study gave some useful suggestions also for the training of the tutors responsible for the transfer of skills, abilities, work attitudes, and values that should inspire behavioral patterns and working activities according to a well-defined organizational culture. The metaphor of the family recurrent in volunteers' narratives was informative in this sense because it showed the importance of sharing the same vision and mission in order to adjust also volunteers' attitudes and behaviors according to the same cultural model.

Despite these positive aspects, some limitations could also be highlighted. First, the study focused on a specific volunteering program, such as the Universal Civil Service, which has specific characteristics, and which inevitably excludes many other experiences that could offer different opportunities for the acquisition of skills and the growth of volunteers. However, if, on the one hand, this evidence granted the opportunity to investigate the positive impact of the program on the development of crucial skills useful for the transition of volunteers to the labor market, on the other hand, it cannot be exhaustive of the complexity of volunteering as a wider context of informal and non-formal learning.

In this regard, future research could adopt a longitudinal qualitative design to investigate volunteers' transfer of learning from this informal context to an actual professional one, by collecting similar in-depth interviews across time and examining if and to what extent the experience of voluntary work would have intentionally become part of the employability capital of young volunteers.

Moreover, different contexts of voluntary work could be explored in order to trace differences and peculiarities among them, focusing on the conditions that could foster the development of an employability capital (e.g., the role of the tutor, the organizational culture, the organization of tasks and responsibility, etc.).

A second limitation was the limited number of participants involved that could provide a partial and "cross-sectional" view of the phenomenon. Certainly, the selection of a small group of volunteers responded to the specific criteria of qualitative analysis (e.g., to be intensive more than extensive in the analysis and in interpreting data), but at the same time, it failed to catch the extreme complexity of the object of research and cannot lead to generalizable results. Therefore, future research could adopt a multi-method design, triangulating qualitative and quantitative methodologies and capitalizing on potentialities of both in the textual analysis (Cortini and Tria, 2014).

In conclusion, despite these evident limitations inherent to qualitative research, the present study contributed to shed lights on the peculiarities of a special kind of voluntary work, on its challenges and opportunities both for individuals and organizations, paving the way for the future development of specific HRM strategies useful to develop, keep, nourish, and manage the intangible human, social, and employability capital of volunteers.

DATA AVAILABILITY STATEMENT

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

ETHICS STATEMENT

The studies involving human participants were reviewed and approved by Ethics committee Department of Education, Psychology and communication – University of Bari (Ethics reference code: ET-20-11). The participants provided their written informed consent to participate in this study.

AUTHOR CONTRIBUTIONS

AM and MG jointly conceived and developed the research project. AM wrote the introduction and the literature review. MG wrote the data analysis sections. Discussion and Conclusions were written by both authors. All authors contributed to the article and approved the submitted version.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 03 June 2021
doi: 10.3389/fpsyg.2021.625570

Assessing the Emotional Response in Social Communication: The Role of Neuromarketing

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Social advertising is designed to have an impact on the behavior of the target audience to improve the welfare of both the individuals and the society. The challenge for social marketing is to respond to the exchange process in a social perspective, considering that non-profit actions are perceived as intangible since they deal with services. As donations, the neuroscience applied to consumer behavior is an added value since it offers elements explaining the reactions of the individuals to emotional contents. Understanding the emotions in the moment in which they are felt allows to understand the experimentation of a message by individuals and to understand the possibility that the message can change the behavior of the target audience. The aim of the study is to assess the effectiveness of the Unicef bequest campaign in terms of emotional response, comparing different creative proposals to optimize communication, applying neuromarketing tools to the social area. The experiment involved 70 participants (35 males; 35 females; mean age 68.94 years) and compared two different spots and flyers. The progeny factor was introduced to assess the different impacts of bequests depending on the presence or absence of potential heirs. The neuromarketing tools such as electroencephalography (EEG), skin conductance (SC), and eye-tracker were used for instrumentation purposes. Analysis of the two spots showed statistically significant differences in both the Approach–Withdrawal Index (AWI), for the cognitive involvement, and the SC, the emotional activation indicator, particularly for those not having children (target audience) and in a specific spot that linked the possibility to live after death. The detection of the emotional responses through neuromarketing tools, associated with the non-profit communication, resulted particularly effective and verified an increment of 35% of the donations. Analyses performed with neuromarketing techniques allowed to understand both emotional intensity and cognitive involvement and to understand the best solution, according to the target audience and the aim of Unicef.

Keywords: social communication, UNICEF, neuromarketing, emotions, emotional response

OPEN ACCESS

Edited by:
Michela Cortini,
University of Studies G. d'Annunzio Chieti and Pescara, Italy

Reviewed by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *03 November 2020*
Accepted: *22 April 2021*
Published: *03 June 2021*

Citation:
Zito M, Fici A, Bilucaglia M, Ambrogetti FS and Russo V (2021) Assessing the Emotional Response in Social Communication: The Role of Neuromarketing. Front. Psychol. 12:625570. doi: 10.3389/fpsyg.2021.625570

INTRODUCTION

Non-profit organizations are widely supported by donations and need effective communications, focusing on good behavioral changes (McKeever, 2013). Social advertising is designed to have an impact on the behavior of the target audience in order to improve the welfare of both the individuals and the society (Donovan and Henley, 2003). In fact, as mentioned in these studies, non-profit organizations, which obtain enough funds or public support, can have a role on the well-being of the individuals by activating the real actions (such as research and social programs) to change the behaviors for the society. To do this, social marketing refers to the marketing strategies and methods in order to reach an impact on the behaviors of the audience for the target or social well-being and not for the specific marketer (Andreasen, 1994; Glenane-Antoniadis et al., 2003). Indeed, the challenge for social marketing is to respond to the exchange process not in an economic way but in a social way (Bagozzi, 1975), with the awareness that non-profit actions are perceived as intangible as they deal with services and not with products (Venable et al., 2005). This is particularly important considering that the concept of intangible is reaching space, both for the communication side and for the management (Villagra et al., 2015). Accordingly, intangible is depicted in the complex framework that involves brand, culture, and reputation in an attempt to create a link between economic and social values. Even if adaptable, this system needs to consider different elements to reach the desired audience. One of these is the belief in social messages and in social advertising, considering also the relevance of television advertising as a crucial element of social marketing (O'Cass and Griffin, 2006). In fact, within the theme of social issue, the level of the message believability is central, in particular, for the resulting effectiveness, with an impact on the attitude and intention of the target to become interested in the message and issue (Wolburg, 2001). The more a social advertising is believable, the more its content is acceptable. It will involve the target audience, creating a relationship between the believability of social issue messages and the involvement in the issue that becomes important for the needs and values of a person (O'Cass, 2000, 2001). In fact, personal involvement would have a role in the research of information or in supporting an organizational effort (McKeever, 2013). Instead, individuals who are not involved in a specific social issue may not have the willingness to acquire information (O'Cass and Griffin, 2006), and this calls into consideration the real effectiveness of social advertising, considering that personal involvement can have a role in determining the attention to an advertising (Kokkinaki and Lunt, 1999). Moreover, involvement in social marketing communication seems to be linked to believability in terms of factuality, and messages should be very persuasive to create strong beliefs in the target audience (O'Shaughnessy and O'Shaughnessy, 2004). For this reason, detecting the role of emotional reaction to social advertising seems to be crucial to understand the real effect of messages. Linked to persuasion and to the understanding of inner reactions, an interesting study highlights the importance of visual processing in social campaign advertisement (Sharma et al., 2012). According to this study, which highlights the different reactions of the individuals to the different social campaigns, the role of visual processing is crucial, since the majority of information processed in brain is essentially visual. Moreover, visual advertisement seems to be more significant and reliable, and the use of images helps the process of meaning building. In this sense, the possibility to understand the role of the emotional reaction is essential. Advertising the emotion centered can elicit both positive and negative emotions, but the social campaign advertisement usually uses the image to stimulate negative emotional states, such as sadness, fear, anger, or compassion and empathy (Hopkins et al., 2014). According to the state relief model (Baumann et al., 1981), individuals try to reduce the negative state by supporting and donating for the social cause. Understanding emotions in the precise moment in which they are felt is essential to understand the experimentation of a message by individuals and, more important in social marketing, to understand the possibility that the message can positively influence and change the behavior of the target audience (Donovan and Henley, 2003). Research traditionally uses self-report measures to detect emotions, but other perspectives state that this measurement may not capture the complexity of the emotional experience, since it is based on verbal expressions allowing to capture only the conscious side of emotions (Micu and Plummer, 2010) and it is subjected to cognitive bias or social desirability (Missaglia et al., 2017). In this sense, an important role is played by the neuroscience applied to consumer psychology which helps in understanding the role of advertising in consumers that process messages and in which emotions are relevant in the building of meaning (Passyn and Sujan, 2006). Therefore, considering that the main aim of social communication is to create awareness and change behavior, in the area of consumer experience, the perspective of consumer neuroscience can be interesting. This discipline became crucial for marketing since it helps in discovering and identifying internal emotions and consumer behaviors (Horská et al., 2015). As consumers use three areas of the brain, related to visual, emotional, and rational responses (Hill and Simon, 2010), it is important to detect also the emotional and non-verbal side of the responses of the consumers, and this can be covered by neuromarketing and consumer neuroscience tools. Moreover, in the specific area of social marketing, understanding emotions could be useful to understand not only the behavioral change but also the important process that leads the target audience to develop the donation intent (Hopkins et al., 2014).

Studies in this area suggest that the majority of marketing campaigns which use emotional content have the best results in terms of gains (Field and Pringle, 2008), also because of the important creation of an emotional link between the product, or the brand, and the consumer. The same emotional dynamics can be replied in the social marketing through the use of emotional contents. In the specific area of donations, the neuroscience applied to consumer behavior is important since it gives to this field the knowledge of three important elements that can explain the reactions of the individuals to emotional contents. The first refers to the mirror neurons that activate when the brain processes the emotions of other individuals, activating the ability of a person to feel the same emotions of another one (Rizzolatti and Sinigaglia, 2006). Individuals can activate this mechanism also when the other person is virtual, such as picture and TV, or when the imagination is activated by a storytelling, and this is a crucial aspect in the field of social marketing and in the understanding of intangibles. Another element is the discovery of the role of oxytocin, a hormone that seems to be able to increase empathy and that shows higher levels when an individual donates or is engaged in altruistic actions (Zack, 2012). Linked to these processes, the third element is the consideration on the mesolimbic system function, which activates when individuals donate, releasing positive and chemical stimuli similar to those of when receiving a reward (Moll et al., 2006). It is a very important awareness to understand that donating response is activated in the brain by the mechanisms related to the emotional system and to the fact that donating response in the individuals produces rewarding mechanisms that make them feel happy (Ambrogetti, 2019). This is particularly important for the social marketing that should not only engage new individuals but also retain the consolidated donors, keeping them happy and also emphasizing and maintaining their participation in the future activities of the non-profit organization (McKeever, 2013). The neuroscience applied to marketing, named neuromarketing, is functional to be applied also to social marketing since, as when buying a product, when an individual decides to donate, the decision is led by specific emotions activated in the mesolimbic system, which also controls the heartbeat, oversees memories, and reacts to stimuli and rewards, such as money and food (Ambrogetti, 2019).

The aim of the study is to assess the effectiveness of the Unicef bequest campaign in terms of emotional response, comparing different creative proposals to optimize communication. The study used the neuroscience approach to better capture the reactions of the participants. For this aim, the neuroscience is a precious approach since it allows to have a different interpretation between the real experienced emotions and the rational side. Neuroscience techniques, particularly in this case, represent an added value that is the possibility to study the processing of information considering the role played by emotions (Passyn and Sujan, 2006). According to the studies on consumers behavior and decision processes, measurements based on the registration of neurophysiological parameters could give an accurate and reliable results due to the fact that they lack the mediation of the cognitive processes (Poels and DeWitte, 2006; Missaglia et al., 2017; Russo et al., 2020). The neuroscience applied to marketing can uncover what is happening in the brain in response to some stimuli from advertising in order to discover which strategy leads to the buying process. Therefore, this can be applied also to social marketing to understand the donation process. Neuroscience techniques focused on the forms of interpretation of the reality established in cognitive schemes and experienced emotions (Cocco, 2016) can be applied in any communication exchange, with consequent reactions that can be detected.

The mainly used neuromarketing tools for the measurement are as follows:

(1) Eye-tracking measures: To detect the visual attention and exploration patterns, to obtain the indication of attention, enriched by the data on pupillometry which provides information on emotional arousal (referring to the amount of emotional engagement) and on cognitive workload (which refers to how mentally taxing a stimulus is) (van der Wel and van Steenbergen, 2018).

(2) Skin conductance (SC): To detect the physiological activation, when the arousal occurs, it is observed by an increase in sweat secretion and, consequently, an increase of SC (Critchley, 2002).

(3) Electroencephalography (EEG): To measure the moment-to-moment brain changes, it is used particularly to track the memory activation, interest, or engagement (Davidson, 2004).

(4) Facial coding: To measure, through human face, the experimented feelings, this technique is based on the Eckman's studies and detects the emotional impact of stimuli by the evaluation of unobservable micromuscle changes (Horská et al., 2015).

Considering the possibility to detect the emotional reaction and the neurophysiological activation in general, these neuromarketing techniques emerge as important methods to understand consumer responses, in particular, to social marketing and to capture the dynamics linked to donations or engagement to social issues.

MATERIALS AND METHODS

Instrumentation

All the bioelectric signals (EEG and SC) were recorded using the FlexComp System (Thought Technology Inc., Montreal, QC, Canada) acquisition device and the BioGraph Infiniti software (Thought Technology Inc.). The sample frequency was set hboxat 256 Hz.

Electroencephalography was recorded using two T9305Z preamplifiers (Thought Technology Inc.) connected to the FlexComp system. Active electrodes were placed at Fp1 and Fp2 locations, while reference and ground were at the left and right earlobes. SC signal was recorded using a SA9309M sensor (Thought Technology Inc.) connected to the FlexComp system. According to the recommendations in the literature (Boucsein et al., 2012), SC was recorded using a constant-voltage mode (0.5 V) by means of 2 Ag/AgCl electrodes placed on the index and ring finger from the non-dominant hand.

Gaze data were recorded using the SMI-RED 250 eye-tracker bar [SensoMotoric Instruments, Germany (GmbH)] and the iView X software [SensoMotoric Instruments, Germany (GmbH)], with a sample frequency of 250 Hz. iView X also served as a stimuli presentation tool. SMI-RED was attached to a 22-inch LCD monitor with a pixel resolution of $1,680 \times 1,050$.

The recording was managed by the iView X software. It was, thus, synchronized by time with both the eye-tracker data and the stimuli. To synchronize BioGraph Infiniti and iView X, a T7670 (Thought Technology Inc.) sensor was connected to the FlexComp system. T7670 is a photosensor equipped with an optical fiber attached to the stimuli monitor which is able to discriminate between high and low luminance level. A synchronization sequence presented at the beginning of the experiment, consisting of alternated black and white patterns, was the "start marker" for the offline synchronization.

Sample and Experimental Protocol

The experiment involved a total of 70 healthy Italian participants, equally grouped by gender (35 males) and progeny (35 with children). Their mean age was 68.94 ± 3.21 years, ranging between 65 and 79 years. The progeny factor was introduced to assess the different impacts of a phenomenon, such as testamentary bequests, depending on the presence or absence of potential heirs.

Each participant sat on a chair placed in front of a 22-inch LCD monitor, the experimental station. The operator positioned the SC and EEG sensors and checked the quality of the signals before starting the recording. In particular, before the application of the EEG electrodes, the skin was properly prepared (scrub with isopropyl alcohol, followed by the application of conductive cream) to maintain the electrode impedance lower than 10 $k\Omega$, according to the literature (Sinha et al., 2016). The participant was finally instructed to keep both the head and the non-dominant hand as still as possible, to preserve the eye-tracker accuracy as well as to reduce both the SC and EEG artifacts.

Once the preparation phase was completed, the eye-tracker calibration phase was performed. It consisted in a colored dot moving across the screen that the participant had to follow just with the gaze, keeping the head as still as possible. The recorded positions of both the dot and the gaze of the participant serve to build the calibrated projection matrix, namely, the mapping between the face and the monitor plane.

All the materials used in this analysis are publicly available and are part of the Unicef communication campaigns. All the stimuli have been presented in Italian. They included two commercials from other competing organizations (distractor stimuli) and the Unicef spot (target stimulus). The spots were about 60-s long. The presentation order of the video stimuli (distractors and Unicef spot) was randomized.

The Unicef video stimuli varied differently from distractors. The sample was further grouped by stimulus type (A and B), preserving the distribution of both the gender and the progeny. The type factor was introduced to test the effect of different communication styles. Group A displayed the Unicef Spot A, while Group B displayed the Unicef Spot B.

Group A has displayed the Unicef target spot (Unicef Spot A, **Figure 1**), whose main focus is death avoidance and symbolic immortality. The spot aimed to raise the awareness of the user through a story based on the role of the historical memory that the donor can create after death through actions during the lifetime. The sequence is based on the possibility of surviving in the memory of many unfortunate children, thanks to the legacy donation. The scenes, entirely shot in rural environments typical of the third world, are accompanied by the voice of the narrator, which starts the sequence with the sentence "Someday someone will talk about you…". During the commercial spot, groups of different children are shown, all with a picture of the potential donor in their hands. This played a potentially crucial role in the identification of the user with the participant and the environment. Unlike spot B, precise geographical references are made to areas and populations that could be helped through the bequest. All the references, such as "a lost African village" or "the orphaned girls of Bangladesh," are matched by the images of those specific places and local people. In the last 20 s of the spot, the voice of the narrator invites to make a bequest to Unicef while a circular dance is shown in the background. The final sentence invites the user to build together a "beautiful story," destined to remain in the memories of the children. In this study, the Unicef logo is shown at the bottom of the image while the toll-free number is shown, on two occasions, in the middle of the image. The toll-free number, shown centrally, has a much larger font than the other graphic element. In addition, in the second time where the number is shown, the voice of the narrator follows the display with a sentence starting with "Remember...," followed by the telephone contact. The narrating voice of the spot is a female voice, with a solemn and demanding tone.

Group B has displayed the Unicef target spot (Unicef Spot B, **Figure 2**) whose message is based on the principle of thankfulness and reciprocity. The first half of the spot, about 30 s, is characterized by daily family scenes typical of the western world, with a series of reminders of the care received from the parental figures. The voice of the narrator is driven by a series of rhetorical questions addressed directly to the user about the help received during childhood by the caregivers. In fact, sentences, such as "when you were hungry did someone feed you?", "when you were hurting someone made you feel better?", or "when you wanted to play someone was playing with you?", characterize the first part of the spot. Therefore, in the second part of the spot, reference is made by the voice of the narrator to the possibility of repaying what was received by joining the campaign on testamentary bequests. In this second and last part of the spot, the scenario turns to rural and third-world contexts, in which the faces of

FIGURE 1 | Unicef Spot A—Two key frames of the spot based on historical memory. Source: Youtube Unicef Italia (2016).

FIGURE 2 | Unicef Spot B—two key frames of the spot based on thankfulness and reciprocity. Source: Ambrogetti (2019, p. 192). Page 191 contains the main sentences of the spot with a brief description of the storytelling. On page 192 there are the graphs of the neurocognitive performance of the spot with the relative images.

various children are shown in everyday life situations. The web page relating to the initiative and the toll-free number to contact appear from the second half of the spot until its conclusion. Both are shown alongside at the bottom of the image. Unlike spot A, no graphic element presented at the end dominates over the other in terms of font size. The last 5 s are characterized by the Unicef logo shown centrally on the classic blue background. Within this spot, the voice of the narrator is a warm, deep, and masculine voice.

After the spots, the 60 s video containing images of the seabed was again proposed to obtain a new baseline period.

In addition, at the end of the video spots, a further analysis was carried out on two Unicef flyers. In this study, the aim was not to understand a difference in the communicative style, but which Flyer was more performing in providing information from a perceptive point of view. To avoid possible influences on the Flyer resulting from the spot displayed, both flyers were proposed to both groups (Group A and Group B). The flyers were always displayed at the end of the video stimuli. However, as in the case of the commercials, Unicef flyers were randomized between them. The two flyers did not show any difference regarding the information provided. In both, the main claim was the sentence "When you are gone, you will still be there for them." Also the colors of the master section and the general layout were the same. The difference between the two flyers was in the background image (two different children) and the overlap between the claim and the background image. Group A displayed a Flyer (Flyer Unicef A, **Figure 3**) characterized by a better balance between the text and the image. The protagonist child is clearly visible, and there are no overlaps between the child, the photo of the adoptive parent he or she is holding, the claim, and the Unicef logo. Group B displayed a Flyer in which the main child and the photo of the adoptive parent overlap slightly with the Unicef claim and logo (Flyer Unicef B, **Figure 4**). Additionally, the claim is proposed with a slightly more unbalanced reading, and the two components of the claim text are not perfectly aligned. In addition to an analysis on the global perception of the Flyer, the interest was also on the call to action (CTA), placed in both flyers at the bottom right and above the form to be filled in. The CTA cited the following sentence: "With a bequest to Unicef you will forever be at the side of the poorest and most defenseless children on earth."

At the end of the experimentation, the participants filled a small self-report questionnaire in which the memorization rate of the contents just displayed was examined. The two variables considered were the Unicef recall rate and the recall rate of the campaign on testamentary bequests.

Electroencephalography and SC Processing

Electroencephalography data were filtered using a fourth-order Butterworth band-pass IIR filter in 8–12 Hz, the conventional alpha band (Foster et al., 2017), and squared to obtain the alpha instant powers:

$$p^{\alpha}_{Fp1,Fp2} = \left\{ x^{\alpha}_{Fp1,Fp2}\,(t) \right\}^2$$

The Approach–Withdrawal Index (AWI), a well-known measure of emotional valence, was finally obtained by subtracting frontal-right (Fp2) and frontal-left (Fp1) instant powers (Reznik and Allen, 2018):

$$AWI\,(t) = p^{\alpha}_{Fp2}\,(t) - p^{\alpha}_{Fp1}\,(t)$$

In addition to the AWI computation, band-pass filtering also reduces common EEG artifacts, such as electrooculography (EOG) and electromyography (EMG), since they are commonly distributed in the lower (e.g., $< 5Hz$) and higher (e.g., $> 30Hz$) frequency bands (Val-Calvo et al., 2019).

The time signal $AWI\,(t)$ was epoched according to each $k = 1,\ 2, \ldots$ stimulus, and the resulting epochs $AWI_k\,(t)$ were transformed using the Z-score, according to the mean m_B and standard deviation s_B values of the baseline epoch B: $AWI_k\,(t) = (AWI_k\,(t) - m_B\,)\,/s_B$.

The scaling and offset correction of the Z-score transformation served to remove the subjective variability and allowed an unbiased grouping of individual responses (Bilucaglia

FIGURE 3 | Unicef Flyer A. Source: Ambrogetti (2019, p. 191).

FIGURE 4 | Unicef Flyer B. Source: Unicef Italia Donare un lascito testamentario (2018).

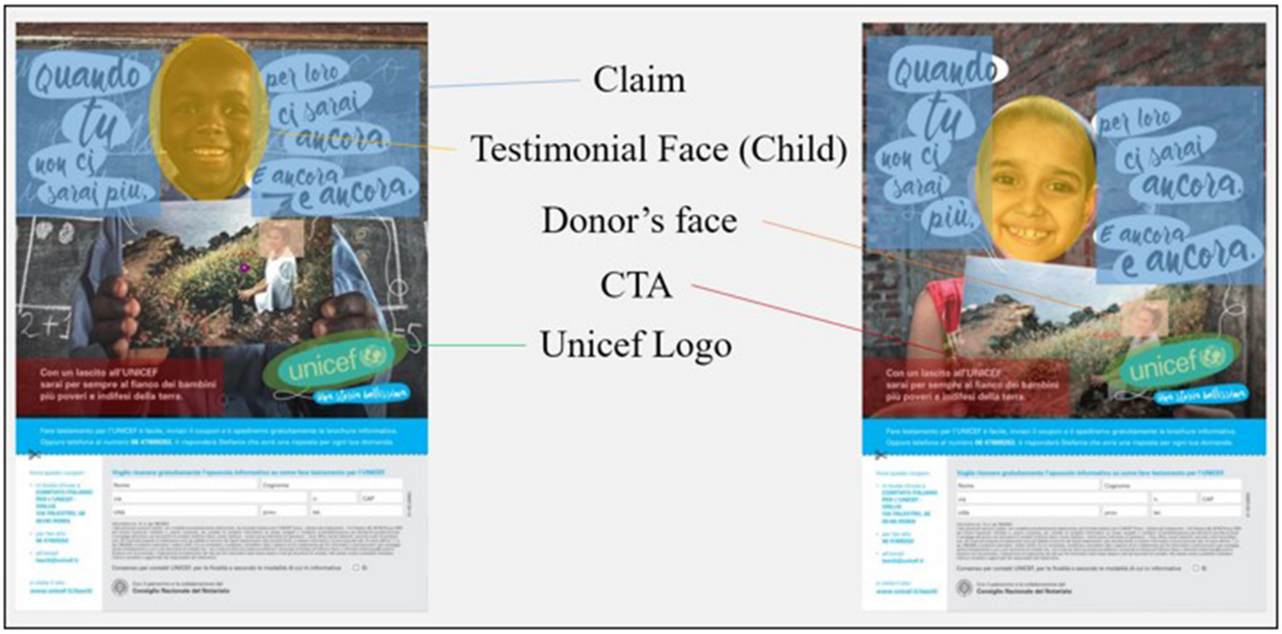

FIGURE 5 | Area of interest on Unicef flyers.

et al., 2019). Each epoch $AWI_k(t)$ was individually inspected: those containing at least one outlier point, according to the interquartile range (i.e., $< Q1 - 1.5 \times IQR$ or $> Q3 + 1.5 \times IQR$), were rejected. Finally, each Z-scored time signal was temporal averaged to get a stimulus-related average value $\overline{AWI_k}$. In this study, we concentrated only on spot and Flyer epochs, namely, $k = \{spot, flyer\}$.

Similar to EEG, the time signal $SC(t)$ was aligned, epoched, Z-score transformed, epurated from outliers and temporal averaged, to get the stimulus-related average values $\overline{SC_k}$. According to the literature, the SC was selected as a measure of emotional arousal (Kreibig, 2010).

Eye-Tracker Measurement

To obtain comparable quantitative metrics, eye-tracker analyses were based on the analysis of specific areas of interest (AOIs). This type of output was used on both the spot (dynamic AOI) and the flyers (static AOI). With regard to the spots, three AOIs have been identified. The focus of the analysis was on the final frames, which were reported as follows: Unicef website, Unicef logo, and the Unicef toll-free number to call. On the Unicef flyers, static AOI analyses were conducted on the face of the donor, claim, CTA, Unicef logo, and testimonial face (child) (**Figure 5**).

For all the AOIs, the percentage of display, considered as the time spent on the area in relation to the total exposure time, has been taken into account. In addition, the shadow map was also analyzed for flyers to confirm the quantitative data.

Statistical Analyses and Results

ANOVA—Spot Type and Progeny

The statistical analyses were performed using JASP (JASP Team), an open-source R-based graphical software package (Love et al., 2019).

For every $k = \{spot, flyer\}$ epoch, $\overline{AWI_k}$ and $\overline{SC_k}$ were independently tested using a two-way ANOVA, considering as factors the Type (two levels: spot A vs. spot B) and the Progeny (two levels: Y = Progeny; N = No Progeny). The assumptions of homogeneity and normality of residuals were prior verified using the Levene's test for equal variances and the Q–Q plot of the residuals, respectively.

$\overline{AWI_{spot}}$ Analysis

Significant effects were found for Progeny, $F_{(60,\ 1)} = 51.70$, $p = 0.027$, $\eta^2 = 0.067$, and Type $F_{(60,1)} = 4.477$, $p = 0.039$, $\eta^2 = 0.058$, as well as a significant interaction for Progeny and Type $F_{(60,1)} = 7.797$, $p = 0.007$, $\eta^2 = 0.101$. *Post hoc t*-tests (Bonferroni corrected, two-tailed) confirmed the significant differences between the following:

- N ($M = 0.090$, $SE = 0.140$) and Y ($M = -0.386$, $SE = 0.148$) groups, $t_{(62)} = 2.274$, $p = 0.027$
- spotA ($M = 0.074$, $SE = 0.151$) and spotB ($M = -0.370$, $SE = 0.146$) groups, $t_{(62)} = 2.116$, $p = 0.039$
- NspotA ($M = 0.605$, $SE = 0.209$) and YspotA ($M = -0.457$, $SE = 0.216$), $t_{(29)} = 3.527$, $p = 0.005$
- NspotA ($M = 0.605$, $SE = 0.209$) and NspotB ($M = -0.424$, $SE = 0.209$), $t_{(30)} = 3.474$, $p = 0.006$
- NspotA ($M = 0.605$, $SE = 0.209$) and YspotB ($M = -0.315$, $SE = 0.203$), $t_{(31)} = 3.154$, $p = 0.015$.

$\overline{SC_{spot}}$ Analysis

A significant main effect for Progeny was found, $F_{(58,1)} = 11.522$, $p = 0.001$, $\eta^2 = 0.163$. *Post-hoc t*-test (Holm's correction, two-tailed) confirmed a significant difference between N ($M = 1.026$, $SE = 0.133$) and Y ($M = 0.386$, $SE = 0.133$) groups, $t_{(60)} = -2.375$, $p = 0.021$.

TABLE 1 | Time spent (%) among three different areas of interest in Unicef spots.

	Unicef target spot A		Unicef target spot B	
	Progeny (%)	**No progeny (%)**	**Progeny (%)**	**No progeny (%)**
Website	12	7.50	7.30	16.40
Unicef logo	8.10	13.30	10.80	9
Toll-free number	18.10	23.10	6.70	15.80

$\overline{AWI}_{flyer}$ Analysis

No significant main effects nor interactions were found.

$\overline{SC}_{flyer}$ Analysis

No significant main effects nor interactions were found.

Eye-Tracker Results for Spots

For the eye-tracker analyses of the Unicef spots, **Table 1** shows the average time spent in percentage on the considered areas: website, Unicef logo, and toll-free number. Noting how the toll-free number, fundamental for the final conversion of the user, obtains higher viewing percentages in the Unicef Target Spot A, compared with the Unicef Target Spot B. In particular, results highlight the childless users who obtain the best performance (23.10% for No Progeny—Unicef Target Spot A; 15.80% for No Progeny—Unicef Target Spot B).

Eye-Tracker Results for Flyers

Remarkable results are related to the analysis of the AOIs of the flyers (**Table 2**). It is interesting to note that the viewing percentage of CTA is higher in Flyer A. Especially on Flyer A, there is an identical rate of CTA display in both the conditions (24% for both Progeny/No Progeny—Unicef Flyer A). In Flyer B, the viewing percentage of CTA decreases dramatically for the No Progeny group compared with the Progeny group (28% for Progeny—Unicef Flyer B; 8% No Progeny—Unicef Flyer B). A crucial role in the interpretation of this discrepancy could be the different perceptual path of the participants. A further analysis of the sequences, or rather of the chronological order in which the various AOIs have been visualized, confirms that the first attractive element is the face of the donor within the photograph (**Table 3**). The data of the time spent in **Table 2** confirm a higher percentage of donor face display for both groups in Flyer A than in Flyer B (9% for Progeny—Unicef Flyer A; 4% for No Progeny—Unicef Flyer A and 2% for both Progeny and No Progeny—Unicef Flyer B).

Further confirmation of the increased visibility of the CTA comes from the analysis of the shadow map shown in **Figure 6**. Results clearly indicate an increased effectiveness of Flyer A in attracting the user to the CTA. The power of the donor image could be the foundation of a better ability to attract the No Progeny group through a process of identification and recognition in the character. The graphic structure and layout of Unicef Flyer B penalize the face of the donor, which is partially covered by the Unicef logo. This could also explain a higher rate of visualization of the logo on Unicef Flyer B (4% Progeny; 7% No Progeny—Unicef Flyer B and 11% Progeny; 8% No Progeny—Unicef Flyer B).

TABLE 2 | Time spent (%) among five different areas of interest in Unicef flyers.

	Unicef flyer A		Unicef flyer B	
	Progeny (%)	**No progeny (%)**	**Progeny (%)**	**No progeny (%)**
Claim	26.50	15	16	22.50
CTA	24	24	28	8
Donor's face	9	4	2	2
Unicef logo	4	7	11	8
Testimonial face	9	12	24	23

TABLE 3 | Sequence of visualization of area of interest on Unicef flyers.

	Unicef flyer A	Unicef flyer B
Claim	2	2
CTA	3	5
Donor's face	1	1
Unicef logo	4	4
Testimonial face	5	3

Self-Report Results

The results from the self-report do not show particular differences between the two spots and between the two groups. The results of the three items are reported for descriptive purposes by the following: satisfaction, perceived effectiveness, and probability of increasing legacies. None of the differences reported in **Figure 7** is statistically significant. The answer on the three items was proposed to the participants on Likert scale 1–5 (1–lowest value, 5–highest value).

An important consideration can be made on the results of the self-report data and on their ability to discriminate the emotional experience of a spot. In fact, results, unlike what emerged from the electroencephalographic (AWI) and physiological (SC) analysis, do not show differences between groups and between spots. The neuroscientific approach to communication in this area is therefore a potential added value to investigate the emotional aspects regardless of the rational elaboration that participants perform once the experience is concluded.

DISCUSSION

The aim of this study was to assess the effectiveness of the Unicef bequest campaign in terms of emotional response, comparing different stimuli, to optimize communication and its effect on the target audience. The innovation of this research is the use of neuroscience approach, which allows to better capture the reactions of the participants, a crucial element for social communication which aims to create awareness, change behavior, and understand intangibles in general (Venable et al., 2005; Villagra et al., 2015).

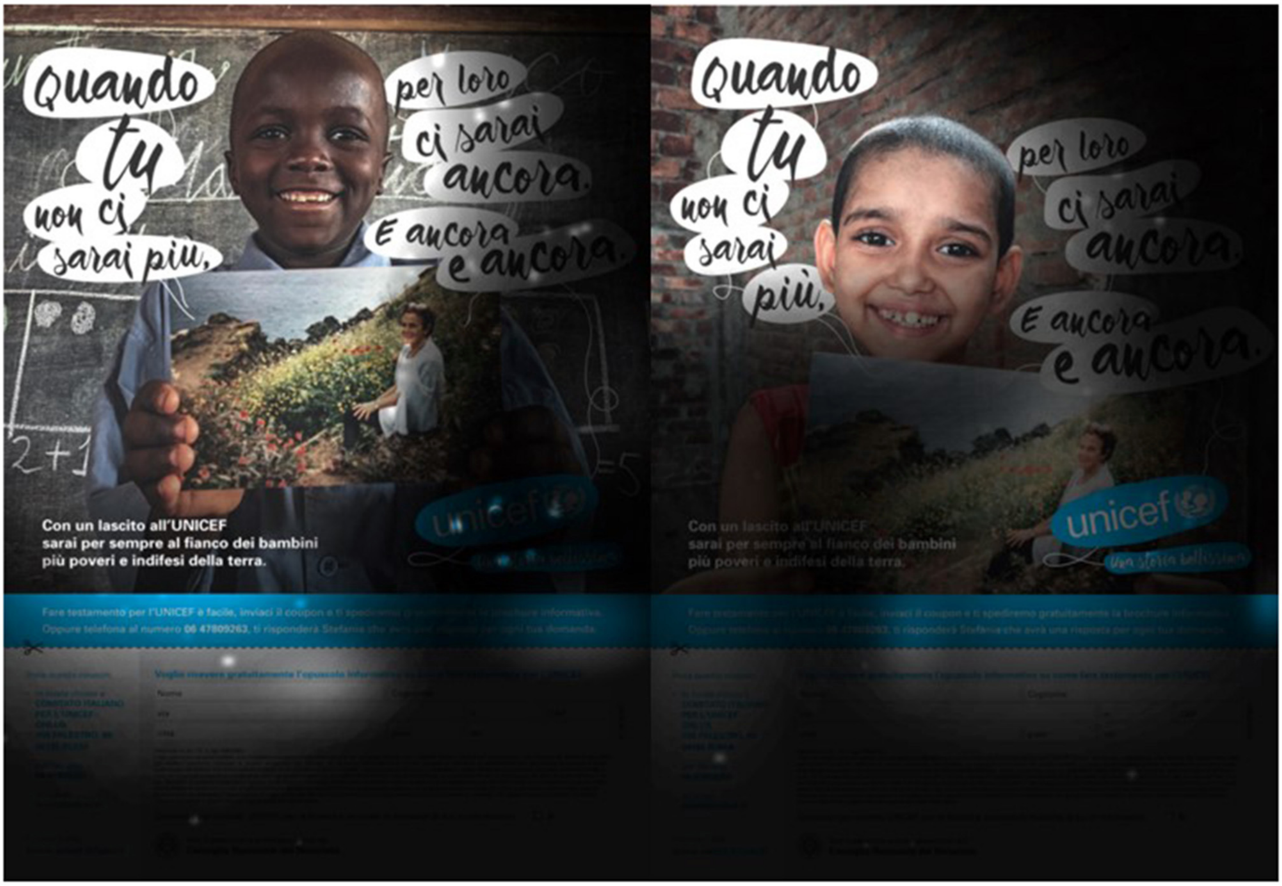

FIGURE 6 | Shadow map on Unicef flyers.

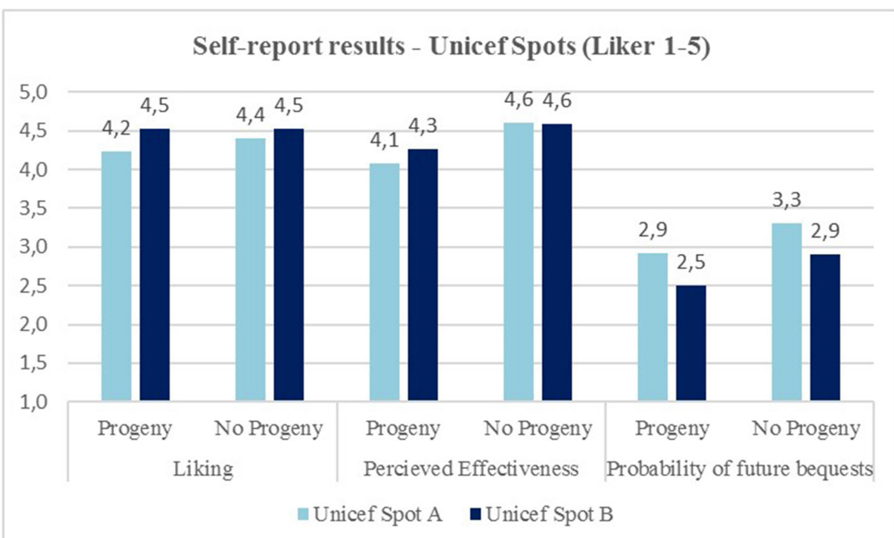

FIGURE 7 | Self-report results on UNICEF spots.

The analysis of the two spots showed statistically significant differences with regard to the AWI, for the cognitive involvement, and also with regard to the SC, the emotional activation indicator. Both indicators move in the same direction, offering an interpretation in accordance with the assumptions of the original hypothesis.

In particular, the crucial factor refers to the better performance of those who do not have children, composing the target audience of the campaign, compared with those who are parents. In fact, two-way ANOVA analyses show that the cognitive involvement of those not having children (AWI–M = 0.090; SE = 0.140) is positive and higher than the negative cognitive involvement of participants having children (AWI–M = −0.386; SE = 0.148). This is also confirmed by the emotional involvement given by the statistically significant results of SC, showing that both categories of participants are activated by the stimuli, but those not having children are positive and more activated (SC–M = 1.026; SE = 0.133) than participants having children (SC–M = 0.386; SE = 0.133). This is a crucial point of this study, since it shows the consistency of reactions to the advertising goals, which aimed to reach and engage those not having children, that is, those not having anyone to leave their heritage. Beyond results on the progeny, data analyses also show a better performance of Unicef Target Spot A, compared to Unicef Target Spot B. In fact, Unicef Target Spot A (AWI–M = 0.074; SE = 0.151), which has the peculiarity of showing the image of a person remembered by those children receiving the donation, shows a more positive and significant cognitive involvement than the Unicef Target Spot B (AWI–M = −0.370; SE = 0.146), addressing the rhetorical questions. These data seem to confirm the importance of visual processing in social advertisement and the role associated with the visual process of information in brain (Sharma et al., 2012).

Moreover, in the analysis of the AWI indicator, it is possible to observe how the significance is also presented in the interaction between the spot Type factors (Unicef Target Spot A/Unicef Target Spot B) and Progeny (children/not children), in favor of Unicef Target Spot A. Considering this interaction, Unicef Target Spot A, combined with those not having children, gives always the statistically significant results. Unicef Target Spot A in those without children seems to be more involving (AWI–M = 0.605; SE = 0.209) than in those with children (AWI–M = −0.475; SE = 0.216). Compared to the Unicef Target Spot A in those without children, the Unicef Target Spot B in those without children (AWI–M = −0.424; SE = 0.209) and in those with children (AWI–M = −0.315; SE = 0.203) shows less involvement. This implies that, at least in terms of cognitive impact, the type of spot displayed and the presence of progeny influence each other. The emotional impact, instead, confirms that only the progeny factor is statistically significant. The SC analyses do not show significant results for the type of spot, allowing to interpret this activation depending on the individual and on the subjective experience.

Yet, the trend seems to be quite relevant; the Unicef Target Spot A performs better than the Unicef Target Spot B, performing better in childless participants. The analysis of the AOI from the eye-tracker confirms the greater involvement toward the Unicef Target Spot A, also from a perceptive point of view. In this analysis, three areas were taken into consideration that could be compared between the two spots. All the three areas are part of the final frames of the spot and appear at the same time: campaign website, Unicef logo, and toll-free number. Particular importance was given to the toll-free number, the main tool for direct contact as highlighted by the narrator during the spot.

The statistical analyses performed on the AOIs did not show statistically significant differences, but, from a descriptive perspective, they confirm the trend that emerged from the analysis of the neurophysiological parameters discussed so far. Specifically, the category with the absolute best performance is the childless users who display the Unicef Target Spot A, particularly for the areas of Unicef logo (13.30% No Progeny Unicef Target Spot A vs. 9% No Progeny Unicef Target Spot B) and of toll-free number (23.10% No Progeny Unicef Target Spot A vs. 15.80% No Progeny Unicef Target Spot B).

These findings highlight an important aspect linked to the target audience: both participants with and without children are captured by the advertising, but those without children are more engaged and are particularly in the Unicef Target Spot A, described earlier. The reason could lie in the figure of the bequest donator and the perspective to have a pursuance after death, particularly for those without progeny and with less possibilities to leave their heredity within the family. The crucial role of donor identification is also highlighted by the eye-tracker analysis on the two Unicef flyers. As reported in the section "Statistical Analyses and Results," the face of the donor contained in the photograph is the first element to be displayed (**Table 3**). Inside the Flyer A, where the face of the donor is more visible, we noted a higher rate of CTA display both for those who have children and those who do not have children. On the contrary, in Flyer B where the face of the donor is partially hidden by the Unicef logo, the CTA display rates drop dramatically, especially for the target group of the childless (**Table 2**). According to the study by Ambrogetti (2019) one of the barriers to the testamentary actions is the fact that participants remember that they will die. Therefore, James (2013) suggested that the main theme of the bequest is unconsciously rejected by the brain, and it is necessary to change this vision by using more attractive and encouraging topics. The strength of this communication is that, instead of using negative implications, such as death, which can activate the form of avoidance, it reinforces the idea of life after death that is carried out in the memory of those receiving the donation. To underline this concept, the advertising made use of a picture of a donator along all the duration of the video, facilitating the identification of the donator by the target audience. Moreover, at a subconscious level, minds do not differentiate between the reality and the visual information that we can receive from computer or phone screens, newspaper, or other (Sharma et al., 2012), maybe facilitating the identification. In this framework, there is another important point that this social campaign deals and it is related to another barrier that has to be considered, that is, the research of a symbolic immortality when a participant decides to do a bequest. According to the study by James (2013), heredity should be linked to the concept of permanence of something that lasts over time. This sense of permanence is seen as a form of autobiographical heroism, which implies that some part of one's self (name, family, community, and values) will persist also after death, increasing the desire for fame (Greenberg et al., 2010), the need to give significance to the past, and the history of an individual (Landau et al., 2009). The use of a picture that can permit the identification of the donator meets studies on older adults who identified that when they were shown photographs from across their life; the brain regions related to precuneus (involved in the episodic memory, visual–spatial processing, reflection on oneself, and aspects of consciousness) and to the lingual gyrus (involved in processing visual stimuli) were activated when people were able to relieve events in the pictures (Gilboa et al., 2004). According to the study by James (2013), when a participant is engaged in decision actions related to heredity, precuneus and lingual gyrus are the parts of the brain that are particularly activated. Precuneus and lingual gyrus, in fact, were activated by recalling the autobiographical personal events, and in particular, precuneus is activated when the individuals think to themselves in third person (Denkova et al., 2006). Taken together, these considerations and the findings of this study are in line with studies suggesting that a high involvement in a social issue occurs when that issue has a high personal relevance (Hajjat, 2003). Moreover, the results on the Unicef Target Spot A, which is characterized by the picture of the donor along the spot, are perfectly in line with the study by James (2013) suggesting that telling the life stories of the donators, linking them not to death, but to a bequest, to a story that will continue, has an impact on the involvement of the donators. This strongly affect the decision to donate, since it could be read in the light of donating for their cause (Ambrogetti, 2019), and this is in line with the eye-tracker time-spent results. In fact, participants in the study particularly paid attention to the area of the toll-free number in Unicef Target Spot A and for those without children. This would link to a CTA, specifically for the target audience in the spot with the peculiarity to have story on the donator that promise that will last in the future.

After these analyses, Unicef decided to use Unicef Target Spot A. The detection of the emotion responses through neuromarketing tools, associated with the non-profit communication, resulted particularly effective, since the result of the chosen advertising was an increment of 35% of the donations. Analyses performed with neuromarketing techniques allowed to understand both the emotional intensity and the cognitive involvement, and to understand the most appropriate spot solution, according to the target audience (those without children) and to the aim of Unicef, that is, to increase the number of bequests to this non-profit organization. This is particularly important not only from the donation standpoint, but also because when non-profit organizations obtain funds or support for their activities, they can have a stronger impact influencing all the factors that can develop the health or social support process, depending on the mission (McKeever, 2013).

This study is particularly useful to highlight and suggest the importance of an emotional reaction to advertising in this communication area, which allows to have the real activation in the real time. In fact, traditional techniques, using only self-report, can capture an emotional reaction, but from a conscious point of view (Micu and Plummer, 2010), whereas neuroscientific measures allow to capture the complexity of emotional experience, giving a reliable output not mediated by the cognitive process (Poels and DeWitte, 2006), and even not distorted by the cognitive bias (Haley et al., 1994). From an applicative standpoint, to allow the effectiveness of the intangible communication and management, it is very important to detect and reliably measure the emotional reactions. In this sense, neuromarketing tools are more appropriate. In the attempt to capture the real-time emotions and reactions, neuromarketing techniques can reveal those elements linked to the need to understand the antecedents of donation and the variables that can increase the donation (Hopkins et al., 2014). Studies highlight that messages have to be built to emphasize the non-profit organizations and their effort toward the intangibles, not only for the new potential donators but also to the entire stakeholder network, that is, the possibility to retain volunteers or donors who already participated in the organizations, by keeping the already experimented positive emotions (McKeever, 2013). In this view, the choice of the communication can influence the participation and the intent to donate (Keller and Lehmann, 2008), and personal involvement is crucial for the intention to donate money (Wheeler, 2009). Considering its potential, neuromarketing techniques can detect the emotional reactions and the involvement of the participant, allowing to understand the crucial elements leading to donation, as in this successful case detected with Unicef.

This study has some limitations. The first one is related to the number of participants. Additional volunteers would enlarge the sample, allowing to evaluate the results also among other categories and geographical regions. This would be functional to be sure that data are independent of cultural belonging and tradition. The second limitation is related to the use of the AWI and the SC as the only measure for emotion assessment. Other indicators such as the Beta-Over-Alpha Ratio (BAR), the Beta-Over-Alpha plus Theta Ratio (BATR), and the Hearth Rate (HR) that have been previously associated with emotional arousal, emotional engagement (Gabrielli et al., 2020), and emotional valence (Mauss and Robinson, 2009), respectively, should be considered. In addition, machine learning techniques could be applied to build a dynamic classifier able to predict, second-by-second, the instant emotional state (Bilucaglia et al., 2020). The third limitation refers to the lack of face reader data that would have helped in the emotional detection. Even if these data have been detected, they have been lost by the technical problems that occurred, and future studies would benefit from these data.

However, neurophysiological activations were reliably detected, allowing to manage the communication choice well. Moreover, even if it was not the aim of this campaign, future studies could deepen the role of age and gender differences, since some studies highlight how young and women would be more inclined to donate or participate in the non-profit events (McKeever, 2013), and since communication and aging seem to lack importance in social scientific detection (Williams et al., 2007). These elements have been detected only with traditional tools, and it would be a precious contribute to detect them also with the possibility of real-time reaction measurement. A further development of neuromarketing technologies could increase the emotional involvement of participants by eliminating the possible perceptions of artificiality of the experience and increasing the efficiency of studies through less and less invasive tools in the EEG detection (Laureanti et al., 2020).

DATA AVAILABILITY STATEMENT

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

ETHICS STATEMENT

The studies involving human participants were reviewed and approved by Ethics Committee of the University—Università IULM. The patients/participants provided their written informed consent to participate in this study.

AUTHOR CONTRIBUTIONS

MZ, FA, and VR designed the research. AF, FA, and MB collected the data and carried out the data analysis and interpretation. MZ, AF, MB, and VR wrote the manuscript. FA and VR edited the final version. VR, FA, and MZ supervised the project and the writing of the manuscript. The final version of the manuscript was approved for submission by all the authors and they are accountable for the whole work. All authors contributed to this study.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

BRIEF RESEARCH REPORT
published: 01 July 2021
doi: 10.3389/fpsyg.2021.641584

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A Qualitative Study on Representations of Intellectual and Relational Capital Among a Group of Managers in an Italian Trade-Union

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The way in which managers perceive their organization's intellectual and social capital has an impact in shaping their choices and how they lead change. The aim of the study was to explore how the managers of a trade union framed the role of its intangible assets in a context of organizational change. A qualitative approach was used; 30 semi-structured interviews were conducted with the leaders of a trade union and then analyzed using the method of thematic analysis. Particular attention was paid to the metaphors the managers used to narrate change. The hypothesis underlying this approach is that metaphors are a meaningful resource in that they can convey how organization and its intangible assets are framed. In the results, three "root metaphors" are illustrated—the trade union seen either as a system of domination, an organism, or a culture—together with the consequences of each of these images for the perception and value attributed to the trade union's intangible assets. In conclusion, implications for changing management practices and for further research are discussed.

Keywords: intangible assets, intellectual capital, relational capital, root metaphors, trade union

OPEN ACCESS

Edited by:
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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *14 December 2020*
Accepted: *24 May 2021*
Published: *01 July 2021*

Citation:
Ripamonti SC, Galuppo L, Petrilli S and Benozzo A (2021) A Qualitative Study on Representations of Intellectual and Relational Capital Among a Group of Managers in an Italian Trade-Union. Front. Psychol. 12:641584. doi: 10.3389/fpsyg.2021.641584

INTRODUCTION

This article presents a study that explored how the managers of a large Italian trade union organization perceive and give value to their intangible assets—intellectual capital and relational capital—within a context of organizational change. Starting from a socio-constructionist perspective, we assume that the social capital of an organization is both the object and the product of sensemaking and negotiation processes. Drawing on Benevene and her colleagues, we argue that the way in which managers "*perceive their organization's intangible resources has an impact in shaping strategic analysis and choices and ultimately, the organization's management*" (Benevene et al., 2019, p. 163).

This is even more true in situations of organizational crisis, such as those that the union has been experiencing for some years now: "*In a neoliberal political economy the space for independent trade unionism is continually narrowed as the state seeks to release market forces from inhibiting regulation and employers*" (Heery, 2009, p. 327). Today, the situation is made even more complicated by the presence in the world of work of other forms of representation such as company councils and civic activism (community organizations, NGOs), which in many contexts represent the interests of workers (Charlwood and Terry, 2007).

Today, in order to confront this identity crisis, the union and its managers are engaged in a process of re-framing both their social and economic function and their intangible assets. Framing is a powerful mechanism used to support and orient those processes of social mobilization which are needed in order for the union to respond to its changing identity and activate consensus. For the purposes of our study, it is useful to recall the concept of "collective action framing," that is, that mechanism of construction of meanings and beliefs which "*inspire and legitimate the activities and campaigns of a social movement organization*" (Benford and Snow, 2000, p. 614). Framing performs the function of activating consensus and mobilizing action through (a) identifying and defining a problem (diagnostic framing); (b) defining the responsibilities arising from that problem; (c) defining solutions (prognostic framing) and (d) motivating action (motivational framing).

Currently, the union management is developing various new types of "collective action framing," which differ from each other in terms of how the situation is defined (why are we in a crisis?); how the purpose is identified (what new purpose should the union have?) and the type of action necessary to achieve its goals (what tools and resources can be mobilized to obtain consensus and get action?).

Within these collective frameworks, a central role is played by the intangible assets which the union has available to "mobilize" its action. In particular, it seems to us that that the assets most intimately involved are:

- *human capital* - understood as a set of knowledge, skills, and talents present in the organization, which may be activated or renewed in the ongoing change (Mubarik et al., 2018);
- *relational capital* - understood as the relational assets that characterize the relationship with its own stakeholders (Kong, 2010); in the organization we are dealing with, this refers to the process of representation, that is, the different kind of relationship that the union has with its members (workers), with other potential target users of their services, and with employers and the state (the traditional counterparts in the negotiating process).

The research illustrated below highlights how, when faced with the loss of social prestige and the questioning of the very reasons for the existence of the trade union organization, the managers use processes of reframing the union's actions in order to implement new ways of mobilizing the workers. These processes involve the ability to see, imagine, and give value to the union's intangible assets.

The framing process has been explored in many studies, using various methodological approaches. The hypothesis proposed here is that imaginative thinking is a resource that supports the sensemaking and framing process, and that it is a particularly powerful way of mobilizing the audience. Within this perspective, the use of metaphors and other linguistic devices is especially important (Barley, 1983; Tsouskas, 1991; Cassell and Lee, 2012; Morgan, 2016; Gherardi et al., 2017).

The present study sets out to investigate the process by which organizational change is framed within a trade union, and also the role played by the union's intangible assets, by analyzing the metaphors used by some trade union managers. In the context of the present-day crisis of legitimacy experienced by trade unions (Ripamonti et al., 2021), this study is innovative and bridges a gap both with regard to the use of metaphors to understand the framing process, and with regard to the topic of intangible assets.

THE RESEARCH

The research described here is part of a wider study (Ripamonti et al., 2021) focused on a process of organizational change—involving cost-cutting measures—which regarded the merging of two regional branches in northern Italy belonging to one of the most important trade unions in the country. The union in question contacted the researchers and asked for assistance during the process of change. The research protocol consisted of conducting 30 qualitative interviews with the leaders of the trade union association.

The participants are union leaders who were directly involved in a process aimed at reorganizing two important local federations in Northern Italy. They all have managerial responsibility for work groups but also a role in the steering group at the regional and national level. They are therefore in a position to exert influence on how the guidelines of the national trade union organization are interpreted locally. In the course of the interviews, we asked them to tell us which paths of development they thought the union should focus upon in order to reinforce its capacity to influence the labor market and enhance its image in the eyes of its members.

The interviews lasted about an hour and were conducted by one of the authors of the paper. Each interview was recorded and then fully transcribed and anonymized. The data-set was then analyzed using the thematic analysis technique, which made it possible to identify the metaphors described in this article.

One part of the study consisted of analyzing the metaphors which the managers used in order to narrate the changes taking place in the organization. The underlying idea was that by interpreting the metaphors used, it might be possible to understand which concepts of organization are present among the organizational actors and also what the intangible assets of this trade union organization might be, together with the consequences of this as regards ideas of representation.

From a methodological point of view, the tool used to make these representations emerge was the evocation of metaphors: these can activate a kind of imaginative thought which can serve to find out what kinds of framing are being used to attribute meaning to an organizational context (Velasco et al., 2013; Morgan, 2016; Schoeneborn et al., 2016; Scaratti et al., 2017; D'Angelo et al., 2018; Gozzoli et al., 2018; Taylor and Fairchild, 2020).

In line with a long and well-established tradition in the literature on organization studies (Brown, 1976; Morgan, 1980; Barley, 1983; Tsouskas, 1991; Cassell and Lee, 2012; Gherardi et al., 2017; Benozzo and Gherardi, 2019), metaphors are conceived of not as a rhetorical device used in a text or speech but as a way of generating new knowledge and/or as a heuristic for understanding a specific organization and its complexity, and how its intangible assets are constructed by organizational actors.

We took inspiration from a tradition present in organization studies which dates back to Morgan's (1986) *Images of Organization*: this work unveiled the possibility of using metaphors both for analysis and to intervene in the organizational field. According to Morgan, metaphors are images that embody (or express) ideas about the organization as a whole, and about the people and the relationships within the workplace. He proposed distinguishing metaphors into "primary or root metaphors" and "second-order metaphors" (Morgan, 2016). The former are the well-known eight metaphors—machine, organism, brain, culture, political system, psychic prison, flow and transformation, and instrument of domination—described in the 1986 book, while the latter are possible other metaphors which the first eight may generate.

THE METAPHORS OF A TRADE UNION ORGANIZATION

Taking our cue from the works of Morgan (2016) and Schoeneborn et al. (2016), the following pages describe the three primary metaphors (political system, organism, and culture) and four secondary metaphors (battleground, invisible partner, collective conviviality, and compass) which emerged from our analysis of the narratives provided by the managers who participated in the research.

The Trade-Union as Battleground

"The union is like an army! Nothing has changed, the companies and their managers look after their own interests, and we have to be well-organized to protect the workers. Every day we have disputes that indicate that companies are not driven by ethical principles but merely by economic interest. We have to defend ourselves and defend the people!" (Metalworkers sector union manager, 30 years of service).

As can be seen from this excerpt, one secondary metaphor represents the union as an organization that can deploy the necessary resources to combat the predatory instincts of employers. The union is like an "army." The relations between the two parties (one company and one trade-union) are characterized by the theme of confrontation, as if they were living in a continuous "battleground" situation. The keywords that qualify this sub-metaphor are: "army," "defense," "fight," "abuse," "exploitation," "opposition," "workers vs. bosses," "factory," "wage recovery," "defending jobs," and "the other side."

These are all words that define the organization as a system based on sides in continuous conflict. To survive, you must "take sides" and face your enemy in a battle that will never end because it constitutes the organization itself. On a battlefield which is threatening and made even more dangerous by the market crisis, the only chance of survival is to think of oneself as a military organization with clear roles and a chain of command with which to organize a defense from (or an attack against) enemies.

This metaphor connects to the root metaphor of "the organization as a *political system*." According to this image, the organization is conceived of as a system of government which contains interest groups, conflicts, negotiations, and power struggles. The first keyword that qualifies this concept is "exploitation," which refers to an idea of organization as an instrument of exploitation in favor of élites and to the detriment of the workers. The second keyword is "domination;" this expresses the control of managers over workers forced to operate according to "times and methods" imposed upon them in order to make the ruling class rich. The third keyword of this root metaphor is "conflict," which refers to the only type of relationship conceivable within this organizational field.

In this scenario, the ability to give value to intangible assets and in particular, to human and relational capital seems to be very limited. In fact, a simplified idea emerges of the organizational actor conceived of as a "soldier," who has to serve one predetermined cause: to fight whatever the cost. The stakeholders are possible allies but within a non-negotiable "frame." The roles seem to be crystallized and identified by the respective positions occupied. The heads of corporate companies are symbolized as "enemies," and the stakeholders in the surrounding area are interlocutors with whom formal relations may be established arising from the institutional mandate. There is no possibility of imagining new creative relationships, a breeding ground for possible innovative ideas.

The representations of relational capital, too, are very limited. Little value is attributed to cultivating good internal relationships. Representation is only made available to a specific category of workers, namely those hired and employed permanently by the company. No other opportunities are envisaged, for example as regards the category of atypical workers, which is increasingly numerous nowadays. The union mainly identifies with one part of the workers and leaves aside the newly emerging job profiles.

The Trade-Union as an Invisible Partner

"We offered our support to a small-to-medium-sized company to manage a restructuring process that involved the expulsion of many employees. Unfortunately, to save some jobs, we had to help the HR managers to do a dirty job, which at least saved the younger workers" (Electricity sector union manager, 22 years of service).

Unlike the previous one, the second metaphor brings into play the possibility of "making an alliance with the enemy" to externalize the threat of survival. What endangers the survival of the organization is the extreme competition which is typical of the neoliberal context, and it is in this scenario that the union presents itself to companies as an ally.

In this cluster, the metaphor which represents the trade union organization was proposed by a highly experienced interviewee who identified the trade union's role as the "invisible partner" who works on behalf of the management of the company. The trade unionists which we have included under this metaphor kept using the following words and expressions: "delocalization," "economic-financial crisis," "job insecurity," "survival of the company," and "partnership with the organization." These terms clearly indicate the greatest challenges that companies have to face today: the delocalization of production, extreme levels of competitiveness, and the pressure to contain the cost of labor.

In order to face these challenges, the trade unionists in this cluster support a total identification with the aims of the employers, to the point of explaining to the workers, for example, the need for the restructuring plans, or making the organizational skills the trade union has honed available to the HR management of small businesses.

In our opinion, the metaphor of the "invisible partner" represents another new version of the root-metaphor of organization as "political system" mentioned above: in a "power struggle" situation, what is needed here are not clashes or battles, but a system of alliances with which to face a mutual enemy, constituted by opposing companies which are the competition. The interviewees who used this metaphor gave little importance to the contribution of union staff in supporting the union strategy.

The vision that emerges focuses on the ability of union managers to come to political/strategic agreements with the heads of the corporates in order to help them survive the market. The trade union organization is narrated as a hierarchical structure where all attention is to be devoted to sustaining the union's relational capital, by which is meant the ability to look after the relationship with stakeholders, industrial associations, company management, and strategic institutional partners. In this cluster, representation is understood in a way similar to how the first cluster understands it, but it is performed differently. The union has to represent the workers employed in the companies and safeguard their jobs.

It is a question of going along as much as possible with entrepreneurs so as to "support" the company's competitiveness in every way. This strategy makes it possible to represent workers' interests by turning the concept of representation upside down. By directly safeguarding the interests of employers, the workers are indirectly protected. This concept of "paradoxical" representation—I'm supporting the other side so as not to damage the workers too much—produces a very centralized vision of the organization. A few individuals decide the strategies, and then other people implement them.

The Trade Union as a Vendor of Services

"The role of the union is to contribute to the survival of the organizations where it is active. The time for opposition is over. Now we all need to sit around a table and work out what can be done to help company management get people who are committed to working for the common good; we need to go easy on those pointless "68-style conflicts! We ourselves have to evolve as an organization to enable companies to change faster" (Chemical sector union manager, 25 years of service).

The third metaphor evoked places the emphasis on the importance of making the trade union financially stable by developing a clear positioning in the market. Here, the union managers are identifying themselves with an image proposed by one of the interviewees who compared the union to a multi-service organization that has to "sell its products." In this scenario, the union becomes a "market" offering a range of different services in which it has acquired expertise. Here are some of the services mentioned: assisting members with income tax returns, offering social care, and organizing social tourism packages.

According to this metaphor, the organization is an *organism* which is able to evolve and adapting itself to changing market demands. From being the guarantor of the workers, the union has now become an employer. The managers in this cluster highlight the need for a change of "purpose," in the name of survival. Organizations survive if they are capable of adapting to market needs and have a product they can sell. The recurring expressions we hear from these managers are: "flexibility," "efficiency," "autonomy," "customer," "products for customers," "profitable services," and "market visibility." The organization is described as an entity which knows how to innovate and adapt in response to the challenges represented by the environment [read: the market]. In this conception, the trade union is a productive organization which in order to survive, has to place its goods and services on the market.

The interviewees present human capital as a strategic asset. The possibility to consolidate innovative services depends on the ability of the people who are part of the union to identify emerging product lines. Some examples of these are: leisure-time management services, assistance for pensioners, citizen tax consultancy services. People are asked to be innovators with regard to the products to be launched on the market. Relational capital is seen as an important, but not strategic asset. The word innovation is used above all in connection with the creative ability of those people who can come up with answers to new needs. Here, the concept of representation broadens almost to the point of becoming meaningless, because it encompasses every possible need the workers may have. The meaning of trade union action changes: the aim of defending the workers becomes broader and links up with the theme of social welfare protection.

The Trade Union as a Convivium/Sextant

"The trade union is an organization that can create a new culture of coexistence in the workplace! There is the possibility to find new paradigms of social functioning at this point in our history" (Banking executive, 22 years of service).

In this cluster, we identified two metaphors, representing the image of conviviality and of the sextant, respectively. The first image is proposed in the work by Jermier and Forbes (2016), which draws inspiration from the classic *Tools for Conviviality* by Illich (1973). In this case, the emphasis is placed on the relationships that the union has built or should build: sincere, aimed at fostering an authentic bond between people, and not based on mutual exploitation (Illich, 1973). According to Illich, convivial effectiveness is possible through an organizational leadership not centered on technical and instrumental rationality.

The other sub-metaphor—that of the trade union conceived of as a sextant—captures the union's uncertainty in its ability to chart a credible course, both internally and in the outside world. In this cluster, the trade unionists interviewed seem to be wondering about the actual strength of the union's identity and values; the basic question seems to be linked to what types of relationships can be built in the workplace and what new position the union should occupy. The unionists in this cluster do not have a clear answer to the issues emerging. The questions remain open, and they support an attitude of actively seeking out a new identity that does not completely exclude the union's core values.

In this last cluster, the recurring terms are: "values," "identity," "research," "the social value of the union," "purpose." The meaning of these terms, which evoke the trade union's search for a new identity, has led us to conclude that the root metaphor of this cluster is *culture*: this is an agricultural image being used to interpret organizations: just as in agriculture, a man takes care of plants and animals and helps them grow, in the same way, society and organizations devise models for their members' development which are mirrored in the systems of knowledge, ideologies, values, laws, rites and daily rituals. In literature, organizational culture is not interpreted as a fixed, unchangeable *thing*; it is a process which is based on a network of shared values and meanings, continuously (re)negotiated on the basis of daily *problem-defining* and *problem-solving* actions taken by the organizational actors.

In this position, the intangible capital is the source of the trade union association's renewal. Human capital is re-signified in terms of values capable of building a credible trade union identity within the present historical context. This involves creating spaces for discussion and exchange between people, in which the organizational processes support new forms of coexistence in the workplace.

Relational capital, too, is noticeably present in the narratives of these interviewees; here, there is an awareness that the process of seeking out and determining the new identity cannot rely only on personal and internal resources, because it requires the participation of all those stakeholders who have expectations of the union.

Representation, too, takes on new forms and arises from a dialogue between the subjects, without being connected to any particular category of workers (such as employees or people expelled from the world of work). It embraces the broad concept of defense of civil co-existence in the workplace. The union does represent a group: it represents those ideals of inclusion and integration necessary for civil co-existence.

CONCLUSIONS

This study describes how, when faced with their own internal crisis, the managers of a trade union organization develop different new frames with which to rethink its purpose and possible actions, and the role of the organization's intangible assets. In fact, through this work of collective action framing, the union is trying to rediscover its origins as a social movement and rebuild its capacity to mobilize workers through renewed organizing and associated initiatives (Kelly, 2012). In this process, we argue that in order to guarantee their future, unions must reinforce their internal strengths, and their intangible assets in particular.

In the metaphor of the battleground and the invisible partnership, the crisis of the union is attributed to the demands coming from an increasingly turbulent external environment, and to the social and work inequalities associated with the neo-liberal model. In this scenario, the union managers see the union's main purpose as fighting to continue to defending the survival of the workers (and of the company).

In this "struggle," the value attributed to intangible assets is very limited. The workers are perceived in terms of the "categories" and "roles" covered; their contribution would seem to be limited to the force they are able to exert in an open war/battle with the ruling class.

Internal relations are represented as the construction of alliances, on the one hand, or as hostile moves against the enemy, on the other. The image of the organization is reduced to its hierarchies, in particular by restricting the organizational gaze to the managerial level and the "grassroots."

While on the one hand, the *amicus–hostis* dichotomy would appear to be a possible strategy with which to mobilize trade unionists to meet the need for renewal, it does seem to present some pitfalls. These include: the impossibility of representing the complexity of the organizational actors and stakeholders; the difficulty of starting a dialogue among all the organizational actors; the risk of isolating oneself and losing contact with the demands and needs of the new categories of workers.

Faced with the problem of survival and how to adapt to the requirements of the market, the metaphor of "supplier of services" is a new way of repacking the purpose of the trade union. From being the defender of the workers' interests, the union now moves on to become a "proactive producer" of services, in direct response to the workers' needs.

Here, the intangible assets, and human capital in particular, are perceived as being more important: people's knowledge and skills become fundamental in order to imagine new products and to make them available. However, the risk of this perspective seems to be that of a weakening of the true purpose of the union, which might be confused with any service organization.

Intangible assets are also attributed value, but only in a partial sense: the relationships between organizational actors, potential new members and stakeholders are imagined as mere commercial/economic transactions (supply-demand exchange), while in the background lies the idea of participation and dialogue in the co-planning of the service.

In the metaphor of the convivium, managers present the purpose of the new union as an open option, with respect to which members are mobilized to get involved in co-planning the future of their organization.

In this perspective, value is attributed in particular to both human and relational capital: the union's members, but also the stakeholders, are represented as "authors" of the union's new identity; the relationships between all the individuals involved are seen as resources for research, discussion, and dialogue about future perspectives.

The mobilization of trade unionists concerns precisely being involved in a process of research and planning of a new form of social relations and solidarity between workers; a process that is still ongoing but based squarely on human capital.

The consequences of these different positions vary. From the point of view of how to manage change, in accordance with Benevene et al. (2017), this study highlights the importance for trade union managers to develop a greater awareness of the intangible asset paradigm, thereby obtaining a clearer idea of their organization's potential for growth. Poor representation and limited use of the power of intangible assets prevents organizations and their managers from exploiting all their benefits.

The implications of this study for the HR function are that managers should be stimulated to rethink their management styles, and it highlights how varying approaches to people management in trade union organizations (made evident here by metaphors) can make a big difference to the value attributed to intangible assets. The metaphors point to four ways of conceiving the role of people in the organization. Each of these four ways attributes a different value to intangible assets. The fourth metaphor conceives of people as an asset to the organization, as the bearers of ideas and knowledge that can contribute to the organization's success. On reading this paper, managers might be persuaded to reflect on how to better exploit the intangible assets in their organization by creating work environments that enable people to have ever-greater degrees of participation.

Our study highlights one of the possible routes that the union should follow to find a credible identity. In fact, we have described the role played by the metaphors used by the organizational actors when they ask themselves what their organization consists of in terms of intangible assets (Marr et al., 2003). Being aware of the extent of one's intangible assets makes it possible to implement the process of organizational repositioning and stakeholder mobilization and makes this process much easier. The more that managers are aware of the organization's intellectual and relational capital, the easier it is to activate these precious forms of capital, make them visible, and use them to sustain a process of transition.

DATA AVAILABILITY STATEMENT

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

ETHICS STATEMENT

Ethical review and approval was not required for the study on human participants in accordance with the local legislation and institutional requirements. Written informed consent for participation was not required for this study in accordance with the national legislation and the institutional requirements.

AUTHOR CONTRIBUTIONS

SR, AB, and LG conceived of the idea. LG developed the theoretical framework. AB took care of the methodological section and the conclusions. SP contributed to the article review and its reference section. SR wrote the data analysis and discussion sections. All authors contributed to the article and approved the submitted version.

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Conflict of Interest: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

frontiers in Psychology

ORIGINAL RESEARCH
published: 29 July 2021
doi: 10.3389/fpsyg.2021.652663

How Do We Measure Social Management in Non-profit Organizations? A Scale Design Based on the Once Case

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OPEN ACCESS

Edited by:
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MCIS Language Solutions, Canada

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Specialty section:
This article was submitted to Organizational Psychology, a section of the journal Frontiers in Psychology

Received: *12 January 2021*
Accepted: *12 July 2021*
Published: *29 July 2021*

Citation:
Moreno-Albarracín AL, Ortega-Rodríguez C, Álvarez-López JC and Núñez-Cacho P (2021) How Do We Measure Social Management in Non-profit Organizations? A Scale Design Based on the Once Case. Front. Psychol. 12:652663. doi: 10.3389/fpsyg.2021.652663

One of the most important current challenges facing non-profit organizations (henceforth, NPOs) is to demonstrate that resources are being used properly to fulfill their missions. The development of control mechanisms to facilitate the measurement of social goal fulfillment has thus become a priority. In this context, transparency and good governance are configured as essential strategic elements to build trust with different stakeholders. In this work, we show the value provided by management indicators as they have become a necessary tool to confirm that the use of resources, internal processes and decisions within NPOs are carried out with the highest levels of efficiency and excellence. Only in this way can social credibility be achieved. The success of an NPO is inextricably linked to the support of donors, users, public administration and society as a whole. To achieve our research objective, we build a measurement scale based on the case of the Spanish National Organization for the Blind (ONCE), one of the largest Spanish NPOs. Based on ONCE's experience, we propose a management indicator model that covers all social dimensions. The model is empirically validated to standardize the indicators for the ONCE and for serving as a reference for other entities.

Keywords: management accounting, non-profit organizations, management indicators, Spanish National Organization for the Spanish Blind, credibility, management control

INTRODUCTION

In recent decades, we have witnessed the strong development of non-profit organizations (NPOs), with the NPO becoming a unique model in the provision of essential social services for the community (Connolly et al., 2013; Amagoh, 2015). The high capacity for anticipation among NPOs has allowed them to implement management models that enable them to immediately address societal demands with efficient actions and procedures. In our current context, the increasing relevance of these entities is evident (Connolly et al., 2013), and their importance will continue to grow (Pennerstorfer and Rutherford, 2019) as social needs increase. The altruistic work of these organizations has received unquestionable social recognition (Rodríguez et al., 2012), mainly because these entities address a large part of the most important needs of our society (Schatteman, 2013).

The recent appearance of entities that engage in actions that hover around the border between legality and illegality (McDonnell and Rutherford, 2019) as well as vague legal frameworks have prompted debate regarding disclosure practices and accountability procedures among different interest groups (Hofmann and McSwain, 2013). There are significant differences in what members of an organization do and what they say they do that are related how they understand responsibility (Tacon et al., 2017). Transparency has become a key issue for NPOs (Sanzo-Pérez et al., 2017). The image they project to society has become essential (Tremblay-Boire and Prakash, 2015). The future of this entire sector will be conditioned by the confidence it is capable of projecting. The absence of transparency involves the loss of support from donors, volunteers, users and society in general, highlighting the failure of the organization (Hale, 2013).

Due to all of the above, there is a growing interest in the study of the governance and reporting of these organizations (Boomsma and O'Dwyer, 2019). Good governance and transparency become necessary for achieving credibility with stakeholders. In NPOs, the goodwill and altruism by which the actions of its members are governed cannot become an excuse for not carrying out optimal management. There is a need to measure actions in a systemic way to generate legitimacy and credibility (Arena et al., 2015). Society has delegated a responsibility to the non-profit sector, and resources must be effectively managed. Thus, it is necessary to show society that there are management systems that, supported by the highest levels of transparency, allow the achievement of the mission, i.e., the ultimate reason for which the entity was born.

The distinguishing features of NPOs are that they do not pursue a profitable purpose and that their ultimate objective is to provide an essential service for society, among others; these features as well as the difficulty of valuing intangibles that do not have a reference price, result in a unique situation regarding the supply of information. Financial measures are limited to understanding the performance of NPOs (Kim, 2017). The application of techniques and management methods from the business sector is not the most appropriate strategy and must in any case be preceded by adaptations that take into account the differences between the two environments (Urionabarrenechea et al., 2015).

We intend to analyse the economic management models currently used by NPOs, particularly by the Spanish National Organization for the Blind (ONCE[1]) as the selected entity of study, asking ourselves the following questions:

RQ 1: Are the current indicators of social management in NPOs the most appropriate for the assessment of their management of social services, in accordance with the requirements of transparency, good governance and excellence in the fulfillment of their missions?

RQ 2: Is it possible to develop a comprehensive set of management indicators to measure the social services of the ONCE, including the participation and validation of the institution itself?

Thus, the aim of this research is to design a measurement scale for social management, standardizing these indicators and providing them as a basis for other NPOs to support their achievement of their missions and increase their ability to convey confidence to interested groups.

This research article proceeds in several sections. In section "Theoretical Framework and State of the Issue," we review the relevant literature on the conceptualization of the organizations that make up the third sector and we justify how management indicators turn into a tool that responds to information needs. In section "Empirical Study to Develop a Measurement Scale of Social Management," we present an empirical study to develop a measurement scale of social management for the ONCE, a Spanish NPO. The findings are discussed in section "Discussion". The last section "Conclusion" presents our main conclusions.

THEORETICAL FRAMEWORK AND STATE OF THE ISSUE

The Unique World of NPOs and Their Information Needs

Non-profit organizations are included within the so-called third sector, which is distinguished from the commercial sector by its social functions. The solidarity component makes the third sector unique, with profit maximization being irrelevant (Hofmann and McSwain, 2013) and the main objective being the achievement of a social mission (Gilchrist and Simnett, 2019). Surplus funds or residual income generated through NPO activity are dedicated to additional activities by the entity itself (Thorne and Venable, 2008). However, different authors (Teasdale, 2012; Salamon and Sokolowski, 2016; Coraggio, 2017) consider this unique characteristic to be limited in defining the conceptualization of NPOs, which is currently subject to a deep debate (Lorenzo et al., 2017).

Organizations that share aims and behaviors focused on a sense of altruism coexist in this sector alongside other organizations with much more disparate objectives and actions. In addition, the third sector is quite varied, and there is no consensus as to how it should be defined or classified (Baur and Schmitz, 2012; Amagoh, 2015). The sector is composed of a diversity of institutions (Salamon and Sokolowski, 2016) such as small local entities or large global organizations that operate in more than 50 countries with several million partners (Servós, 2007). A clear and understandable conceptualization remains one of the urgent needs in third sector studies (Salamon and Sokolowski, 2016).

In recent decades, we have witnessed an explosion of NPOs (Connolly et al., 2013). The development of the sector has been driven by multiple economic, social, political, and religious factors (Austin, 2000; Fernández and Gil, 2011; Cestari et al., 2018), becoming a key element to help meet the needs of society (Cabedo et al., 2018).

This growth introduces new opportunities, but at the same time, it imposes new needs, demands, and challenges that must be faced; while the measurement of performance in NPOs has received greater academic and professional attention, somewhat limited consideration has been dedicated to the design of measurement systems for these organizations (Moxham, 2009).

[1] Organización Nacional de Ciegos Españoles.

Rey-Garcia et al. (2017) stated, "in the last decade, numerous efforts have been made to obtain more information on these evaluation practices."

The very dynamics of NPOs, as well as the performance of their tasks within a framework of changing needs that require immediate attention, has led to their growth in a heterogeneous and unique environment (Olmeda, 2012). This environment is characterized by dispersed legal regulation, which is a field of incipient study in the accounting, economic and management fields. Thus, Anthony and Young (1988) and, more recently, Moreno et al. (2016) noted the contextual factors that differentiate NPOs and that affect their management control processes of their management, including the peculiarities of the developed activity, the raising of public funds, the favorable tax regime in which they operate, their political influences and their service orientation.

Stakeholder theory has multiple applications including business ethics, social responsibility, corporate governance and finance (Miles, 2017). This theory has its origin in sociology, organizational behavior, special interest policy and managerial self-interest (Gibson, 2000). The performance of an NPO is analyzed by numerous parties with different interests (Shea, 2012); hence, NPOs must respond to multiple stakeholders (Costa and Goulart da Silva, 2019). Therefore, the NPO must exercise responsibility by focusing its attention on how to respond to the diverse or conflicting expectations and demands of stakeholders and how to manage the organization to fulfill its mission and maintain its institutional legitimacy (Jeong and Kearns, 2015). This demand for responsibility makes the issue a pressing concern for both academics and non-profit professionals (Lecy et al., 2012).

A Social Management Scale as a Tool of Good Governance in Non-profit Organizations

We consider stakeholder theory to be particularly valuable since there is research that shows that the probability that an NPO is perceived as effective increases when the NPO manages to align the various expectations of each group regarding good governance (Wellens and Jegers, 2014). In this way, a discussion arises about what is considered good governance in these organizations (Willems et al., 2012; Byers et al., 2015).

Huetos (2008) introduced the so-called paradox of non-profit entities: these entities receive large amounts of resources based on the confidence that they will be applied to the intended outcomes, but on the other hand, as a consequence of the mirage guaranteeing the altruism and goodness of those who manage NPOs, some entities are less accountable than others. An essential aspect for donation decisions is the ability of external stakeholders to access specific information about the operations of an NPO (Behn et al., 2010).

The research on social management measurement scale indicators within NPOs is in an initial phase, with few studies carried out to date (Connolly et al., 2013; Righi and Andreoni, 2014; see for example: Arena et al., 2015; Rey-Garcia et al., 2017). These studies have not resolved the existing information deficit, and the implementation of new particularly flexible models, whose adaptation to the peculiarities of each organization does not become an obstacle for the organization, is considered a "challenge for the future" (Codorniu, 2009). The investigation of these organizations and the environment in which they operate is in an initial stage that, according to Moura et al. (2015), for now can benefit only from work that is more exploratory and attempts to better define the characteristics of NPOs that are important for the implementation and use of performance measurement systems.

Aspects related to trust, decision-making instruments and transparency in accountability play a priority role in the management of NPOs (Weidenbaum, 2009; Keating and Thrandardottir, 2017).

On the other hand, it is not possible to apply indicators of profit or profitability obtained to NPOs since it is necessary to take into account different social objectives that, in most cases, are difficult to quantify. In short, all the measures that are commonly used in the business environment are meaningless in the non-profit sector, and instead, other elements must be designed to assess the achievements of NPOs, such as indicators (Perdomo, 2007).

For this reason, it is necessary to identify another way to measure whether NPO management is adequate, for which it is undoubtedly essential to know whether the resources the NPO has are allocated to the intended purpose (González-Sánchez and Rúa-Alonso, 2007), thus fulfilling the expectations that the stakeholders have about the organization.

Based on the above, we state the following two hypotheses sequentially, so the second hypothesis will be tested in the event that the first hypothesis is confirmed:

> **Hypothesis 1:** NPOs require systems for evaluating the management of social services under the current economic conditions characterized by greater competition and demands.
> **Hypothesis 2:** Efficiency, effectiveness and excellence are key criteria for the development of sets of indicators.

Therefore, we first specify the objectives of the research to analyse the economic-financial and budgetary control models of the ONCE. The analysis allows us to study and confirm, where appropriate, the information needs not covered by the ONCE's management tools. Second, and mainly, we propose a model of management indicators covering all social dimensions, and we take into account previous initiatives in the same field, as well as the contributions of the entities themselves.

EMPIRICAL STUDY TO DEVELOP A MEASUREMENT SCALE OF SOCIAL MANAGEMENT

The Selection of the Entity and the Importance of the ONCE Case

We focus this study on the ONCE case, which is especially important since in Spain, the social economy has been configured as an unquestionable global reality, with a level of involvement even greater than that of other countries in the European environment. The social economy generates 10% of the gross domestic product (compared to 8% in the European Union and 7% worldwide), and it is made up of 42,140 entities of different sizes that operate in all economic sectors and provide 2.2 million direct and indirect jobs (compared to 13.6 million in the European Union) (CEPES, 2019). The predominance of this business model has made Spain a benchmark in terms of the institutional recognition of the social economy, as it is the first member state of the European Union to pass a social economy law (Law 5/2011, from 29 March) (Gobierno de España, 2011), that defines and legally recognizes this business model in accordance with its values and principles, making Spain a pioneer country in this field. Spain was also the first state in the European Union to have implemented a 2017–2020 Social Economy Strategy that is supported by 63 measures that, in turn, are based on 11 strategic axes.

The ONCE was chosen for this study because it is a particularly relevant entity in the field of service provision, not only because it is one of the organization with the greatest economic volume dedicated to social interests in Spain but also because it is completely different than the rest of the NPOs. ONCE has been able to develop an exclusive model of economic management, a system to garner resources and a procedure to provide unique services. Thus, the reasons for our interest in analyzing this entity are evident. The economic volume it generates; its unique sources of income, such as the sale of coupons; and its management model have allowed it to be considered by the Spanish state as the only "singular entity" (Law 5/2011, from 29 March).

Because ONCE is a single system, the need for analysis by outsiders who give legitimacy to the system used is more justified. In addition, ONCE has recently undergone an organizational change of profound complexity, which has generated high-value information needs that force us to rethink the study and development of management indicators.

At present, the organic-functional structure that covers the entire Spanish territory comprises 17 territorial delegations, 5 area directorates, 11 support directorates, and 5 autonomous centers. All these entities enjoy autonomy, as the delegations and directorates correspond to a geographical area, while the autonomous centers cover the entire country for specific tasks. Under the auspices of the General Council, there are three executive areas in which the activity of the ONCE Social Group is formed: The general management of the ONCE (income from gambling and the provision of social services competences), the ONCE Foundation (cooperation with other disabilities) and ILUNIÓN (social enterprises group). At the end of 2019, the ONCE Social Group presented the following data (**Table 1**).

Through initial interviews held with a large group of managers, the currently proposed model of indicators was examined, and a set of weaknesses was identified, especially in relation to the assessment of social management, which is considered a priority in this area. According to these managers, there is a need to design new management indicators that are applicable to each of the social activities carried out by the organization. This first analysis highlighted two points. First, ONCE has made various attempts in the past to design and use management indicators, but without achieving the objectives initially set. There is a standardized and homogeneous group of indicators that are widely applied to all management centers. Second, in the absence of a common standard, it is standard practice in a large number of centers for management indicators to be applied based on autonomously determined criteria. The data from the questionnaire (**Supplementary Annex 3**) that was subsequently conducted indicated that this practice occurred in 78.78% of centers. In addition, there are essential activities in the organization for which no indicators of any kind have been configured to evaluate the management carried out.

TABLE 1 | Detailed information on the ONCE Social Group.

Description	Magnitude
Income	3,338,000,000
Consolidated profit after tax	80,929,000
Assets volume	1,355,882,000
Workers	72,693 workers Workers with disabilities (58%) Workers without disabilities (42%)
Affiliated people (blind and partially sighted)	72,231 persons
Promoted employment for people with disabilities in third parties (2010–2019)	78,903 persons
SDGs alignment	Goals 4, 5, 7, 8, 9, 10, 11, 12, 13, 16, and 17

Authors' elaboration based on the "Shared value report. Aggregate executive summary of ONCE, ONCE Foundation and ILUNIÓN 2019" and "Annual Accounts".

Process of the Development of the Social Management Measurement Scale

Step 1: Analysis, Selection, and Classification of Starting Indicators and Dimensions

To develop this social management scale (see **Figure 1**), as a starting point, we used documents 3 and 26 of the Spanish Association of Accounting and Business Administration (AECA,

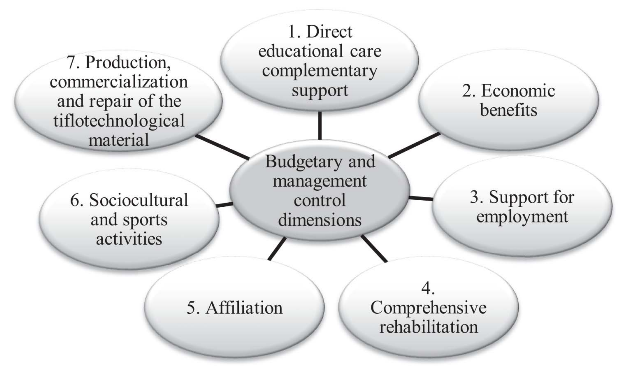

FIGURE 1 | Social management measurement scale design process. Source: Authors.

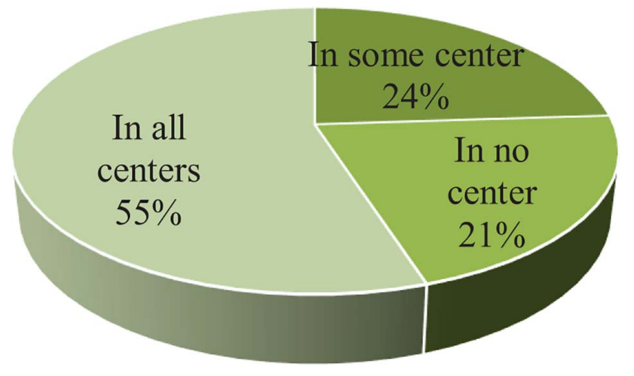

FIGURE 2 | Budgetary and management control dimensions of ONCE. Source: Authors.

hereafter) (AECA, 2002, 2012). These documents contains indicators of municipal management given that municipalities have certain similarities with NPOs. The similarities are based on the fact that the performance of municipalities is not aimed at achieving any financial benefit; therefore, creating a valuation model of the services provided presents difficulties. By analogy, we can apply the indicators for municipalities to NPOs. However, we are aware that the resulting system of indicators will always leave room for debate with regard to its composition and which of them can be used to measure a specific dimension (Valencia et al., 2015). Thus, the design and sources of data collection will vary depending on the aspects to be measured. After the aforementioned indicators were compiled, they were grouped according to their field of action, following the criteria applied by the entity itself, in the following dimensions (**Figure 2**) (for more details, see **Supplementary Annex 1**).

Content validity was determined by using 12 executive experts from the organization in which the case study was developed, from different geographic centers. The following criteria were followed for their election: (1) they had worked as managers in ONCE, (2) they had worked in other NPO's. For the content validation of the scale, a cover letter was included explaining why the expert managers were invited to participate, along with clear and concise instructions on how to rate each item of those who made up the scale. This analysis addressed four fundamental points, first, the importance of each indicator in the scale; second, the clarity with which each indicator was written; third, how was each indicator necessary for the scale, and fourth, what suggestions could be made to improve each indicator. All this applying a 4-point Likert scale (being 1 nothing important; 2 something important; 3 quite important and 4 very important). Ratings of 1 and 2 were considered invalid content, while ratings of 3 and 4 were considered valid content (Wynd et al., 2003). To check the clarity of the measurement scale, a

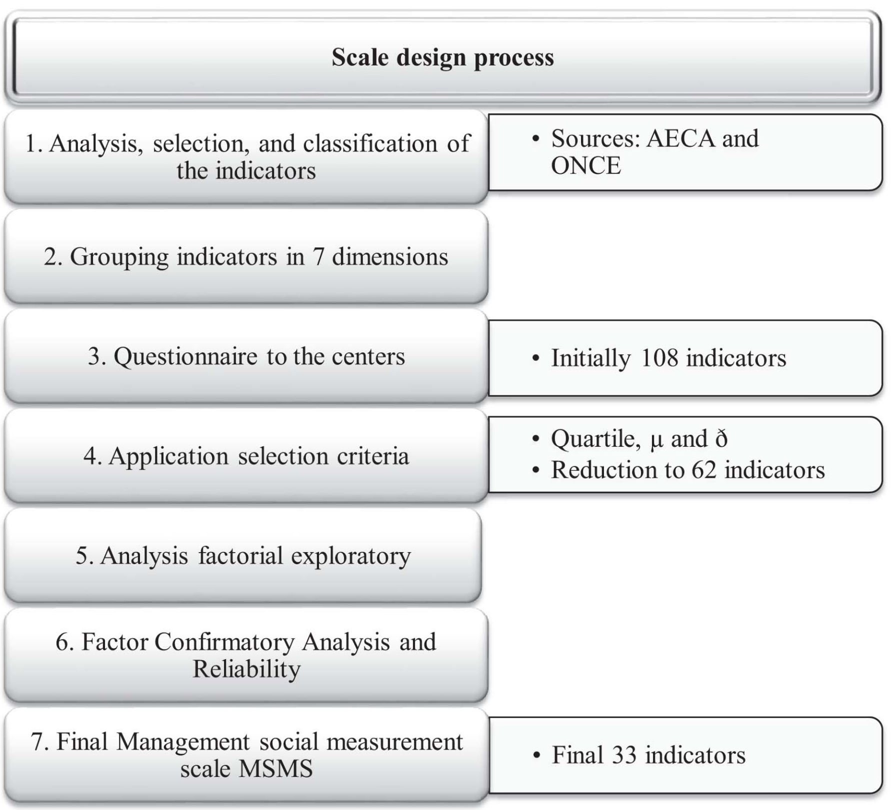

FIGURE 3 | Analysis by centers: use of indicators in the proposed fields. Source: Authors.

3-point Likert scale was used (being 1 nothing clear; 2 needs some revision; 3, very clear).

Step 2: Grouping of Indicators According to Their Nature

After that, each group of indicators was subdivided then into the following typology (Galera, 1998; AECA, 2002, 2012): first, economic and input indicators, which relate the costs incurred with respect to another variable; second, effectiveness and output indicators, which indicate the entity's ability to achieve its intended objectives; third, efficiency and process indicators, which relate to the results obtained regarding the resources consumed, which introduced difficulty in determining how to value the services provided; and fourth, excellence indicators, which were intended to measure the quality of the service provided.

Step 3: Application of the Questionnaire

To perform the investigation, the questionnaire was designed exclusively for managers and intermediate managers who assumed the highest-level decision-making tasks in each of the centers where these services are provided: territorial and zonal delegations. In addition, we opted to expand the population under study, seeking the opinion of other center directors who, although they are not specifically responsible for the comprehensive provision of services, did not have affiliates of their center. In terms of formal questions that we considered important to consider before beginning our analysis, we note the 108 proposed indicators (see **Supplementary Annex 2**).

The following variables were evaluated by the surveyed managers: usefulness of the indicators and their ease of implementation. Using a Likert-type scale, the response scales ranged from 1 (minimum or most negative value) to 5 (maximum or most positive value). The indicators were divided into seven major dimensions. Each dimension was subdivided into four typologies. Purposive sampling was performed, with a final sample size of 33 centers. The response rate was 78.57% (33 centers of a total of 42 centers to which the questionnaire had been sent). Since there were 108 indicators in total and 2 variables to be measured for each indicator (the utility and ease of implementation), we received a total of 216 complete responses.

Step 4: Descriptive Analysis

First, we describe to the actual situations of the centers that we verified based on the questionnaire responses. Subsequently, due to the peculiarities of ONCE, with exclusive access to management positions was given to blind or partially sighted people, we consider the opinion of these managers regarding the proposed indicators to be relevant, and we examine the extent to which the size of the center influenced their jobs. We continue by analyzing the managers' assessments of each indicator of the proposed social management scale regarding the utility and ease of implementation, and we group the indicators by management dimension and typology. Finally, we focus on the process followed to validate the proposed scale.

A first question that guided the path of this research was centered on whether the different ONCE centers developed indicators with the objective of evaluating the management of social services. From the responses received, we infer that a majority of centers have developed their own systems of indicators that are independent and different from those of the other centers (**Figure 3**):

- A total of 54.55% of the centers (18) have designed indicators and use them regularly in all the fields analyzed.
- A total of 24.25% (8) have designed indicators and use them regularly in some, but not all, of the fields analyzed. Of these 8 centers, 75% of them (6) use indicators in most of the fields, while the remaining 25% do not (2 centers).
- A total of 21.20% of the centers (7) have not designed indicators and therefore are not employing indicators in any of the analyzed fields.

Therefore, 78.79% (26) have designed and used indicators regularly in all or some of the fields analyzed.

In the responses, it was observed that in 13 fields, certain centers did not use their indicators, and it was understood that there is a specific delegation of which tasks are measured (e.g., certain territorial delegations have a Centre of Educational Resources but do not consider educational indicators to be their responsibility). Apart from the above, on three occasions, no response was obtained. Considering all the responses regarding all the fields, indicators are used in 151 cases, while they are not used in 64 cases.

In addition, we tried to determine which centers use indicators to a greater or lesser extent in relation to the typology according to which they were divided. Starting from the type of center, we

TABLE 2 | Criteria for selection of indicators.

Rule	Decision	
1. Quartile of membership	a. If $x_i = Q_1$ or Q_2 or Q_3	Accepted
	b. If $x_i = Q_4$	Checked
2. Value of the standard deviation	a. If $\sigma_i \geq 1$	Rejected
	b. If $\sigma_i < 1$	Checked
3. Value of the arithmetic mean	a. If $\mu_i \leq 3.35$	Rejected
	b. If $\mu_i > 3.35$	Accepted

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TABLE 3 | Items eliminated during the EFA of each dimension.

Dimension	Number of items eliminated
Educational care	2
Economic benefits	4
Employment support	6
Comprehensive rehabilitation	4
Affiliation	4
Sociocultural and sports activities	7
Production and comerc. tifl.	0
Total	27

Authors.

TABLE 4 | Exploratory factor analysis results of each dimension.

Dimension	Indicator	Weight	Average (%)	Dimension	Indicator	Weight	Averages (%)
Educational care	EDUCA1	0.774	65.80	Affiliation	AFFIL1	0.701	80.89
	EDUCA2	0.8			AFFIL2	0.562	
	EDUCA3	0.827			AFFIL3	0.83	
	EDUCA4	0.755			AFFIL4	0.757	
	EDUCA5	0.853			AFFIL5	0.473	
	EDUCA6	0.74		Sociocultural and sports activities	SOCIO1	326	52.30
	EDUCA7	0.764			SOCIO2	0.501	
	EDUCA8	0.895			SOCIO3	0.703	
	EDUCA9	0.72			SOCIO4	0.84	
	EDUCA10	0.864			SOCIO5	0.786	
	EDUCA11	0.906			SOCIO6	0.405	
Economic benefits	ECONOM1	0.745	53.89		SOCIO7	0.766	
	ECONOM2	0.654			SOCIO8	0.376	
	ECONOM3	0.691			SOCIO9	0.805	
	ECONOM4	0.611			SOCIO10	0.342	
	ECONOM5	0.857			SOCIO11	0.142	
	ECONOM6	0.822		Production and comerc. tifl.	PRODUC1	0.83	70.73
	ECONOM7	0.728			PRODUC2	0.663	
Employment support	EMPL0Y1	0.762	54.75		PRODUC3	0.504	
	EMPL0Y2	0.805			PRODUC4	0.687	
	EMPL0Y3	0.725			PRODUC5	0.848	
	EMPL0Y4	0.855			PRODUC6	0.333	
	EMPL0Y5	0.736			PRODUC7	0.837	
	EMPL0Y6	0.508			PRODUC8	0.686	
Comprehensive rehabilitation	REHAB1	0.528	52.02		PRODUC9	0.824	
	REHAB2	0.737			PRODUC10	0.792	
	REHAB3	0.314			PRODUC11	0.636	
	REHAB4	0.61			PRODUC12	0.67	
	REHAB5	0.746			PRODUC13	0.885	
	REHAB6	0.809					
	REHAB7	0.753					
	REHAB8	0.65					
	REHAB9	0.61					

Authors.

TABLE 5 | Fitting the each dimension models in the first order FCA.

	Fit indice							Reliability
Dimension	χ^2	NFI	CFI	IFI	MFI	GFI	RMSEA	RHO
Educational care	9.320	0.958	0.980	0.980	0.991	0.985	0.05	0.72
Economic benefits	4.541	0.986	0.992	0.992	0.994	0.991	0.07	0.809
Employment support	0.18	0.989	0.995	0.995	0.997	0.993	0.05	0.796
Comprehensive rehabilitation	0.39	0.993	0.997	0.997	0.996	0.996	0.01	0.801
Affiliation	0.122	0.983	0.991	0.991	0.996	0.91	0.06	0.768
Sociocultural sports	0.002	0.925	0.930	0.930	0.949	0.951	0.05	0.826
Production and comerc. tifl.	92.4	0.917	0.934	0.934	0.865	0.919	0.06	0.9

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compared them based on the use indicators in most or all the fields versus in a minority of the fields or no field. It can be deduced that the centers with the highest hierarchical level in the territorial structure of the ONCE were those with the highest propensity to use indicators: territorial delegations, 92.3%; area directorates, 80%; and support directorates 55.5%.

TABLE 6 | Reliability of the Cronbach's α scale.

Dimension	Cronbach's alpha	Number of items
Educational care	0.944	11
Economic benefits	0.832	7
Employment support	0.822	6
Comprehensive rehabilitation	0.868	9
affiliation	0.690	5
sociocultural and sports activities	0.898	11
Production and comerc. tifl.	0.958	13
Total scale	0.960	62

Authors.

Step 5: Analysis of Results and Selection of Indicators

Our goal is to analyse the results and to refine the scale from the information obtained. The questionnaire provided to the interviewees measured 2 attributes of each of the 108 indicators provided: the ease of implementation of the indicator in the organization and the usefulness of the indicator in the opinion of the interviewee. Subsequently, the results analysis process began. For this analysis, the arithmetic mean (μ), standard deviation (σ), and quartile (Q) were calculated for each indicator. Subsequently, three criteria were established to accept or reject an indicator based on the statistics described (see **Table 2**).

After the analysis, the 81 indicators included in quartiles 1, 2, and 3 were incorporated into the scale. The remaining 27 indicators were analyzed, and it was found that in 8 of them, the standard deviation was greater than one; thus, they were rejected. With the remaining 19, the arithmetic mean was verified to be greater than 3.5. It was found that 11 of them did not meet this requirement; thus, they were rejected, and the remaining 8 were incorporated into the scale. After the first descriptive statistical analyses of the sample, the information on the scale included 89 indicators.

Step 6: Factorial Exploratory Analysis and Validation of the Proposed Social Management Scale

After applying the selection criteria, we proceeded to the statistical validation of the social management measurement scale. To do this, we applied two psychometric tests: first, an exploratory factor analysis (EFA) and, second, a Cronbach's alpha test to verify reliability.

The dimensionality of the scale was analyzed using EFA. EFA is a multivariate analysis technique that seeks to reduce the number of items and identify the underlying structure of the analyzed data. Within the EFA, we used the principal component extraction method, which transforms the original variables into a new set of variables, which are called principal components. The analysis of the mean explained variance (AVE) was also used.

During the EFA, those variables whose weight in the dimension was very low were excluded. In this way, we managed to improve the variance explained by the dimension. **Table 3** shows the number of items eliminated for each dimension.

TABLE 7 | Standardized solutions of FCA of social management NPO's scale.

Factor	Indicator (33)	λ Coefficient	E_n
Educational care	EDUCA1	0.523	0.852
	EDUCA2	0.821	0.57
	EDUCA3	0.461	0.888
	EDUCA4	0.484	0.875
	EDUCA5	0.584	0.812
Economic benefits	ECONOM1	0.528	0.849
	ECONOM2	0.514	0.858
	ECONOM3	0.909	0.416
	ECONOM4	0.816	0.579
Employment support	EMPLOY1	0.895	0.446
	EMPLOY2	0.587	0.81
	EMPLOY3	0.667	0.745
	EMPLOY4	0.651	0.759
Comprehensive rehabilitation	REHAB1	0.666	0.746
	REHAB2	0.49	0.872
	REHAB3	0.75	0.662
	REHAB	0.845	0.535
Affiliation	AFFIL1	0.529	0.849
	AFFIL2	0.397	0.918
	AFFIL3	0.712	0.702
	AFFIL4	0.903	0.43
Sociocultural and sports activities	SOCIO1	0.538	0.843
	SOCIO2	0.785	0.62
	SOCIO3	0.827	0.562
	SOCIO4	0.743	0.669
Production and comerc. tifl.	PRODUC1	0.661	0.75
	PRODUC2	0.828	0.561
	PRODUC3	0.821	0.57
	PRODUC4	0.707	0.707
	PRODUC5	0.877	0.481
	PRODUC6	0.74	0.673
	PRODUC7	0.44	0.898
	PRODUC8	0.69	0.723

Authors.

Finally, after the EFA, 27 indicators were eliminated; thus, the scale was made up of a total of 62 indicators. The results of the EFA are shown in **Table 4**.

Step 7: Validation of the Scale: Reliability Criteria and Factor Confirmatory Analysis

The analysis of convergent and discriminant validity was proposed by Campbell and Fiske (1959) with the aim of establishing conceptual and empirical tests to determine construct validity. The procedure is based on the analysis of the correlations between variables. We say that there will be convergent validity when the phenomenon under study is corroborated by independent procedures. Based on the scale provided by the AFE, which reflected the measurement of Social Management in NPO's. This consisted of seven dimensions and we proceeded to replicate its structure using confirmatory factor analysis (CFA) to check its validity. CFA is a technique based on the analysis of covariance structures, whose objective is to determine to what extent the scale that has been proposed in this work is consistent with reality.

To confirm that the theoretical model proposed by the proposed scale fits the data adequately, we have carried out evaluations using: χ^2, the root mean square error of the Steiger–Lind approximation (RMSEA); the Bentler comparative fit index (CFI), the traditional goodness of fit index (GFI); and the MFI and IFI adjustment indices. The process was performed with the EQS software. Once it had been adjusted, it was evaluated. In all dimensions, successive re-specifications were necessary, eliminating those indicators that the parameter significance test, the residuals and the modification indices were advising. From these analyzes the measurement scale was formed. The results of the adjustment appear in **Table 5**.

The evaluation of the indices shows a good fit when accepted criteria are used (McDonald and Ho, 2002; Kline, 2005). The review of the standardized residual matrix has not

TABLE 8 | Final scale.

Factor	Indicator	Description
Educational care	EDUCA1	Expenses of the educational attention dimension/budgeted expenses in said dimension
	EDUCA2	Number of students in the integrated teaching course/number of teachers
	EDUCA3	Number of users served in the dimension of educational attention/personnel expenses
	EDUCA4	Number of users served in the educational attention dimension/total costs
	EDUCA5	Number of care sessions received/number of school days
Economic benefits	ECONOM1	Number of users served in the dimension of economic benefits/unplanned number of users in that dimension
	ECONOM2	Expenses in the economic benefits dimension/budgeted expenses in that dimension
	ECONOM3	Number of users served in the dimension of economic benefits/personnel expenses
	ECONOM4	Number of users served in the dimension of economic benefits/total costs
Employment support	EMPLOY1	Total costs of employment support staff/number of people employed
	EMPLOY2	Expenses of the employment support dimension/budgeted expenses in that dimension
	EMPLOY3	Number of users served in the employment support dimension/number of people employed in this task
	EMPLOY4	Number of users served in the employment support dimension/total costs
Comprehensive rehabilitation	REHAB1	Total costs of the comprehensive rehabilitation service/number of affiliates of the center
	REHAB2	Number of users attended in the comprehensive rehabilitation service/number of users attended in said service
	REHAB3	Number of users attended in the comprehensive rehabilitation service/total costs
	REHAB	Number of workers employed in the comprehensive rehabilitation service/number of affiliates of the center
Affiliation	AFFIL1	Number of users attended in the affiliation to/number of people employed in this task
	AFFIL2	Number of claims in relation to the affiliation dimension/number of affiliation files processed in a year
	AFFIL3	Average number of days elapsed since membership is requested until it is resolved
	AFFIL4	Ratings of the survey to affiliate users
Sociocultural and sports activities	SOCIO1	Number of users served in the sociocultural and sports activities dimension/unplanned number of users in that dimension
	SOCIO2	Expenses for the sociocultural and sports activities dimension/budgeted expenses for that dimension
	SOCIO3	Number of users served in the dimension of sociocultural and sports activities/number of affiliates of the center
	SOCIO4	Number of users served in the dimension of sociocultural and sports activities/number of affiliates who request to participate in these activities
Production and comerc. tifl.	PRODUC1	Total costs of production, commercialization and repair of typhlotechnological material dimension/number of affiliates of the center
	PRODUC2	Number of users served in the production, commercialization and repair of typhlotechnological material dimension/planned number of users in that dimension
	PRODUC3	Number of users served in the production, commercialization and repair of typhlotechnology material dimension/number of affiliates of the center
	PRODUC4	Number of users served in the production, commercialization and repair of typhlotechnological material dimension/number of people employed in this task
	PRODUC5	customers attended in the production, commercialization and repair of typhlotechnological material dimension/total costs
	PRODUC6	Number of claims in relation to the production, marketing and repair of typhlotechnology material size/number of affiliates (in hundreds)
	PRODUC7	Evaluation of users in commercialization and repair of typhlotechnological material
	PRODUC8	Number of users of the activities in the production, commercialization, and repair of typhlotechnological material dimension/number of affiliates of the center

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revealed anything that requires further modification. We also confirmed that all the model modification indicators were small; suggesting that the fit would not improve by incorporating more relationships into the model.

The convergent validity of the scale is verified from the results of the first order CFA carried out, where the coefficients λ, which measure the relationship between the observable and the latent variable, are all statistically significant at the 95% confidence level ($t > 1.96$) and exceed the value 0.5 in all cases (see **Table 6**).

Reliability is defined as the degree to which measurements are free from random errors. Thus, a scale or measuring instrument will be reliable when similar results are obtained by applying it two or more times to the same group of individuals. If the association between the variables that make up the scale is high, it will produce consistent results (Malhotra, 1997), and we can say that the scale is stable. This association is a necessary condition for the scale that is used to be valid (Peterson, 1994), and its calculation will indicate the quality of the instruments that is used, in the sense that the structure of the scale is correctly designed and, therefore, the measurements are free of deviations produced by causal errors (Camisón, 1999).

Regarding to the internal consistence of the Scale, the Cronbach's α coefficient is one of the most widely used indicators to check both the reliability of the measurement instrument as a whole and that of each of its dimensions. In our study, we observed that the Cronbach's α coefficient verifies what is recommended for exploratory studies (**Table 7**), and the composite reliability index is in line with that recommended by Bagozzi and Yi (1988). The final scales is showed in **Table 8**.

DISCUSSION

The findings highlight the high value that is generally assigned to the proposed indicators, both in terms of their usefulness and their ease of implementation. Specifically, the mean value of the EASE variable is 3.9994, and its standard deviation is 0.2809, while the mean values of the UTILITY variable is 3.6638, and its standard deviation is 0.35626.

For 93 of the 108 proposed indicators, 86.11% of the cases, the ease of implementation is rated higher than the perceived utility, which can lead us to infer that, as long as the level of required utility exceeds a certain value that has been previously established, there should be no serious drawbacks to its incorporation. In the remaining 15 cases, the costs of the application of the indicators will have to be assessed, and any other difficulties that may indicated in the responses received will have to be explored. Of these 15 cases, 40% (6) belong to Dimension 1, "Educational care and complementary support," while 3 indicators belong to Dimension 4, "Comprehensive rehabilitation," and 2 belong to Dimension 3, "Support for employment"; finally, Dimensions 2 "Economic benefits," 5 "Affiliation," 6 "Sociocultural and sports activities," and 7 "Production, commercialization and repair of the tiflotechnological material" each have 1 case.

The dimensions in which the implementation of indicators is considered easier are Dimensions 3 "Support for employment," 4 "Comprehensive rehabilitation," and 6 "Sociocultural and sports activities." The dimensions for which implementation is considered more difficult are Dimension 7 "Production, commercialization and repair of the tiflotechnological material," followed by Dimensions 1 "Educational care and complementary support" and 5 "Affiliation." Certainly, the level of difficulty is relative since, as we noted, the dimension with the least ease of implementation is Dimension 7 "Production, commercialization and repair of the tiflotechnological material," with a score of 3.82 points. Therefore, the indicators for Dimension 4 "Comprehensive rehabilitation" are the most valued in terms of their utility, followed by those of Dimensions 6 "Sociocultural and sports activities" and 1 "Educational care and complementary support." By contrast, the indicators that are considered less useful are those in Dimensions 7 "Production, commercialization and repair of the tiflotechnological material," 5 "Affiliation" and 2 "Economic benefits," in this order.

It is interesting to examine the aforementioned results based on the division of the set of indicators according to the four main economic typologies, as represented in **Figure 4**.

Segregating by indicator dimensions, we obtain the following representation of the mean values of each of the two attributes investigated (**Figure 5**).

We argue that the dimensions in which it is easier to implement indicators are number 3 "Support for employment," followed by 4 "Comprehensive rehabilitation" and 6 "Sociocultural and sports activities." The dimension that presents the greatest difficulty is 7 "Production, commercialization and repair of the tiflotechnological material," followed by 1 "Direct educational care complementary support" and 5 "Affiliation." It is true that this level of difficulty must be relativized since, as we noted, the least ease of implantation occurs in dimension 7, whose evaluation is 3.82 points.

In this case, we verify that the indicators in dimension 4 are the most valued in terms of usefulness, followed by 6 and 1. Conversely, those that are less useful are found in dimensions 7, 5 and 2 "Economic benefits," in that order.

We can see that the effectiveness and output indicators are viewed as the easiest to implement and, at the same time, the most useful. The economy and input indicators are also considered easy to implement but not very useful, and finally, the efficiency and process indicators and excellence indicators

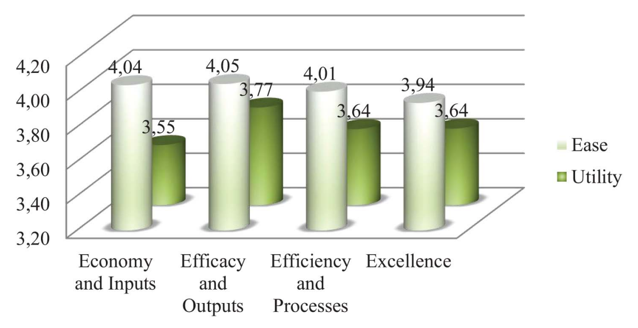

FIGURE 4 | Averages by type of indicator. Source: Authors.

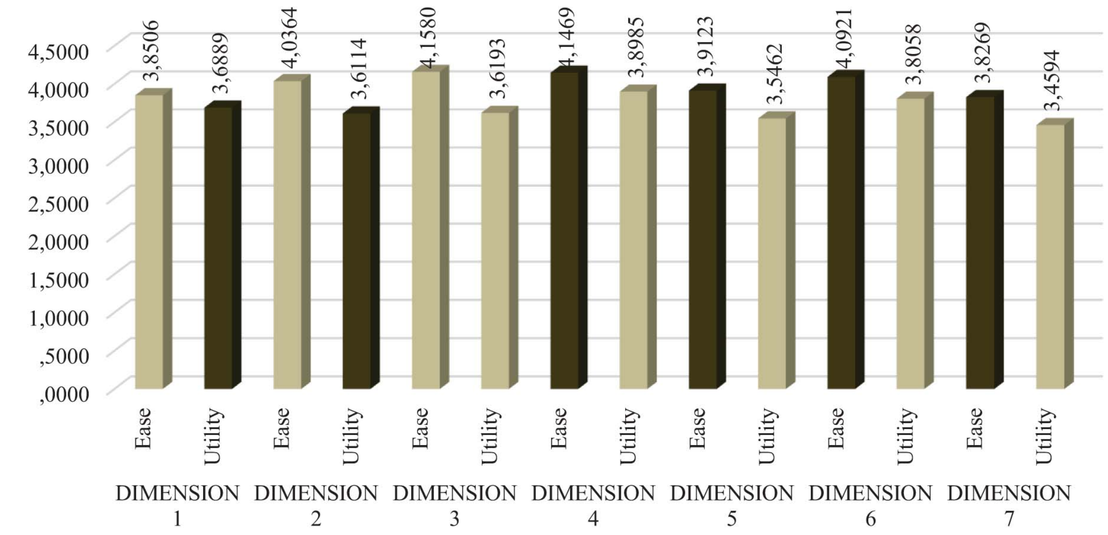

FIGURE 5 | Ease/utility analyzed by dimensions. Source: Authors.

are evaluated as having a high ease of implementation and being reasonably useful.

CONCLUSION

One of the great challenges facing NPOs today is the need to demonstrate that the funds received are managed efficiently. In addition, it is imperative that NPOs demonstrate that such funds are mainly intended to fulfill the entity's reason for being: its mission. For this reason, such organizations are obliged to develop internal management mechanisms that show the degree of fulfillment of their social objectives.

Sociological contributions have focused on the relationship of the NPO and its environment (Helmig et al., 2004) and thus, social management is a way by which the stakeholders and their collective voice can bring change and generate representativeness (Iwamoto et al., 2019). In this sense, stakeholders including donors and public administration, demand reliable information to conclude whether the resources are used for the entity's social purpose.

This work has implications for the social management theory as this theory is understood as the process that allows social groups to influence decision-making processes of an organization. The goal of social management is to achieve favorable social order, equity, and justice and maintain social harmony (Shuzhuo et al., 2013). Four components are included in the "social management theory": solving social problems, regularizing social behavior, coordinating social relations, and resolving social risks (Ding, 2011). We focus on the first component "solving social problems" as NPOs were created to attend social needs being its main objective the achievement of a social mission (Gilchrist and Simnett, 2019) addressing a wide range of issues for the public benefit (Balboa, 2014).

Therefore, measuring compliance with social management becomes a matter of high strategic value to generate social trust and provide a control tool to different social groups.

In this study, we defend the use of an adequate scale of measurement through indicators as one of the most interesting means to measure social management in the field of NPOs.

The study highlights that high value is generally assigned to the proposed indicators, both in terms of their usefulness and their ease of implementation. Specifically, the mean value of the EASE variable is 3.9994, and its standard deviation is 0.2809, while the mean value of the UTILITY variable is 3.6638 and its standard deviation is 0.35626.

Therefore, we note that when incorporating an indicator into the measurement scales, managers take into account two main criteria: the ease of implementation and perceived utility. However, the ease of implementation is the most determinant criterion in 86% of cases (93 indicators). In the remaining 14% of the cases studied (15 indicators), other criteria, such as the costs of implementation, are used. From these last 15 indicators, 6 correspond to Dimension 1 "Direct educational care complementary support," while 3 indicators belong to Dimension 4 "Comprehensive rehabilitation," and 2 belong to Dimension 3 "Support for employment." Finally, Dimensions 2 "Economic benefits," 5 "Affiliation," 6 "Sociocultural and sports activities" and 7 "Production, commercialization and repair of the tiflotechnological material" have one indicator each.

The dimensions in which the implementation of the indicators are considered to be easier are Dimension 3 "Support for employment," followed by Dimensions 4 "Comprehensive rehabilitation" and 6 "Sociocultural and sports activities." The dimensions presenting greater difficulty include 7 "Production, commercialization and repair of the tiflotechnological material," followed by 1 "Educational care and complementary support" and 5 "Affiliation."

However, the differences between the levels of difficulty between dimensions is small, with the dimension with the least ease of implementation being Dimension 7 "Production, commercialization and repair of the tiflotechnological material," with a score of 3.82 points.

"Effectiveness and Output" indicators are both the easiest to implement and the most useful. "Economy and Input" indicators are also easy to implement but are not perceived to be as useful as the previous indicators. Finally, "Efficiency and Process" indicators and "Excellence" indicators have great ease of implementation and are perceived as reasonably useful.

Hypothesis 1 was formulated with reference to the fact that NPOs need a system for evaluating the management of social services under the current economic conditions characterized by greater competition and demands; this hypothesis was confirmed.

Hypothesis 2 was confirmed since a comprehensive set of management indicators has been developed to measure the ONCE's social services. The instrument has great potential for practical application because it was designed based on information from the organization. The indicators have been incorporated from the dimensions of efficiency, effectiveness, and excellence, with the aim of standardizing them and offering them as a basis for the measurement of social management in other NPOs.

As limitations of the research, we point out those that are derived from having studied a specific case. For the application of this measurement scale to other social organizations, an adaptation should be made taking into account the size and field of action of each entity. This question provides a possible line of future research, together with the possibility of expanding the research to relevant organizations in other countries.

DATA AVAILABILITY STATEMENT

The original contributions presented in the study are included in the article/**Supplementary Material**, further inquiries can be directed to the corresponding author/s.

AUTHOR CONTRIBUTIONS

All authors contributed equally to the conceptualization, the methodology, formal analysis and for the writing, review, and editing final version of the manuscript.

FUNDING

University of Jaén: SEJ-289 Information and Management Systems in Andalusian Enterprises and Department of Business Organization.

SUPPLEMENTARY MATERIAL

The Supplementary Material for this article can be found online at: https://www.frontiersin.org/articles/10.3389/fpsyg.2021.652663/full#supplementary-material

Supplementary Annex 1 | Budgetary and management control dimensions of once.

Supplementary Annex 2 | Battery of indicators proposed for standardization.

Supplementary Annex 3 | Questionnaire.

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