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Financing and Evaluating Nonprofits:

Mapping the Knowledge Base of Nonprofit Management in the Human Services

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ABSTRACT

This article reviews the literature on two critical aspects of nonprofit management, finance and evaluation. It is based on the assessment of 328 journal article abstracts derived from a total sample of 2013 articles located in the entire publication history of three major U.S. journals of nonprofit management. To survive and thrive in a changing political and economic environment, nonprofits have had to develop and sustain a diversified financial base. At the same time, the demands from funding sources and constituents for accountability have required nonprofits to develop systems to evaluate their service delivery and financial performance. The major themes include financial management, foundations and funders, fundraising, social enterprise, accountability, program evaluation and management information systems. The dual challenges and the rapid development of technology have pressured nonprofits to adopt mechanisms to integrate and evaluate service and financial and data. The review concludes with the beginnings of a research agenda related to revenue generation, resource allocation, and performance improvement.

KEY WORDS: Nonprofit finance, funding diversification, accountability, performance management.

Financing and Evaluating Nonprofits

Introduction

The literature on the nonprofit sector illustrates the enormous changes that it has undergone over the past thirty years in relation to political, social, and economic environmental forces. These changes have especially impacted how nonprofit agencies finance and evaluate the delivery of human services. To better understand these changes and their impact, this article reviews the abstracts that reflect these changes in the literature. We examine how the changes in the federal government during the 1960s and 1970s contributed to the rise of complex purchase-of-service contracts between nonprofits and state, local and federal governments. Under these arrangements, nonprofits delivered government funded community-based human services. The nonprofit sector's dependence on these contracts surfaced dramatically during the federal cutbacks in the 1980s and the political changes in the 1990s that forced nonprofits to diversify their funding to survive in a volatile, competitive and changing political and financial environment. Funding diversification required nonprofit managers to develop new skills and expertise in revenue generation and maintenance. These included the establishment of fundraising programs, the development of relationships with nongovernmental funding sources, the establishment of social enterprises, and the investment of agency resources in facilities and endowments.

In addition to fund development, public and private funding agencies began to require increased accountability in their grants and contracts. This forced nonprofit managers to develop information systems for reporting on the financial and service outcomes required by their funding sources. In order to be competitive in an increasingly hostile environment, nonprofits needed to invest in technology and resources necessary to build the expertise essential for the development of evaluation systems that could provide the data needed to respond to the accountability requirements of multiple funders.

To better understand the many changes that the nonprofit sector has experienced in relation to financing and evaluating services, it is helpful to review the articles published on nonprofit management in three major journals over the past thirty years. The goal of the project was to map the knowledge base of nonprofit management in order to identify major themes that can be used to guide future research. This analysis, one of five in this volume, addresses the topic of financing and evaluating nonprofit organizations by reviewing the literature, identifying themes, and specifying implications for research and practice.

Methods

The review presented in this paper is based on a thorough search of articles published in *Administration in Social Work* (first published in 1977), *Nonprofit Management and Leadership* (first published in 1990), and *Nonprofit and Voluntary Sector Quarterly* (first published in 1972). These three nationally recognized journals were selected based on their history of focusing on nonprofit management in the human services. The University of California's library internet search engine was used to identify all of the articles focusing on nonprofit management and published in the three journals since their inception through 2008. Two independent raters conducted an initial sort of the total sample of 2013 article abstracts to identify major categories that would facilitate the mapping of the knowledge base of nonprofit management in the human services. Once the initial sorts were completed, the categories were compared and a set of 23 categories was agreed upon. The categories were then clustered into five overarching themes that are illustrated in *Figure 1.*

[Insert Figure 1]

The next step involved an independent sorting of all 2013 abstracts into the 23 categories, resulting in a 79% inter-rater reliability. Where there was disagreement, it became apparent that the disagreement resulted from different interpretations and definitions associated with similar topics. For example, one researcher placed all university education abstracts into the education and training category while the other researcher placed these same abstracts in the personnel category. Once these differences were identified and discussed, full agreement was easily obtained for the remainder of the abstracts and the categorization process was completed.

The ultimate goal of the knowledge mapping project was to develop a series of working papers to assist with the formation of a research agenda for the new Mack Center on Nonprofit Management in the Human Services at the University of California, Berkeley, School of Social Welfare. Based on an analysis of the body of literature included in the study, the following five themes were constructed:

- *Leading and Managing Nonprofits* includes organizational history and theory, nonprofit governance, leadership, management and managing interorganizational relationships, including relationships with the external environment (e.g., the law, public policy, and the media) (638 article abstracts)
- *Financing and Evaluating Nonprofits* includes the financial management of nonprofits, fundraising and philanthropic sources of revenue, social enterprise, accountability requirements, program evaluation, and management information systems (328 article abstracts).
- *Managing Human Resources* includes the management of personnel (including supervision and performance appraisal), employee wellbeing, workforce diversity, employee education and training and volunteer workforces (436 article abstracts).

- *Managing Different Types of Nonprofits* includes articles that research and classify nonprofit organizations, explore domestic nonprofit service sectors, membership associations, community development nonprofits and citizen/political nonprofits (419 article abstracts).
- *Managing NGOs Worldwide* includes the management of non-governmental organizations worldwide related to managing and leading nonprofits, financing and evaluating nonprofits, nonprofit human resources, and nonprofit service sectors (192 article abstracts).

The major limitations of this method include the following: 1) inter-rater reliability would have been enhanced by the involvement of additional raters, 2) the rating process could have been enhanced by reviewing the entire articles rather than relying solely on the published abstracts (a costly alternative), and 3) while it is assumed that the majority of articles on nonprofit management related to the human services in the United States appear in these three journals, it is well-known that other journals, domestic and international, publish articles on nonprofit and nongovernmental organizations (NGOs).

The Financial Management of Nonprofits

This analysis is based on reviewing the 328 abstracts on the theme of financing and evaluating nonprofit organizations. The literature addresses nonprofit financial issues from several different perspectives. Considerable attention is given to the federal cutbacks in the 1980s, how they affected nonprofit human service organizations, and how organizations coped with these cutbacks (Bielefeld, W., 1992; Packard, Patti, Daly, Tucker-Tatlow, & Farrell, 2008; Pawlak, Jeter, & Fink, 1983; Reisch, & Taylor, 1983; Steinberg, 1985). This theme further supports the growing concern that directors of nonprofits need to develop new skills to meet the challenges of increased purchase of service contracting with state and local governments (Finch, 1982; Hairston, 1981; Grossman, 1992; Kettner & Martin, 1996; Ritchie, Kolondinsky, & Eastwood, 2007). Others noted that the increased pressure to generate revenues forced human service nonprofits to alter their services and restrict client access to services (Berg & Wright, 1980; Hardina, 1990; Steinberg, 1990; Wolpert, 1993).

The diversity of revenue sources to support nonprofits is a major theme in the literature (Foster & Meinhard, 2005; Froelich, 1999; Gronbjerg, 1991). This shift in focus led to increased interest in the economics of nonprofit organizations (Gassler, 1990; Haas & Giambruno, 1994; Luksetich, 2008; Tuckman & Chang, 1993) and recommendations for avoiding financial management problems (Crittenden, 2000; Hodges, 1982; Holtfreter, 2008). The result was that greater attention was given to measuring financial performance in relationship to financial stability and/or vulnerability (Eisele & Kleindorfer, 1978; Greenlee & Trussel, 2000; Gutierrez-Nieto & Serrano-Cinca, 2007; Hodge & Piccolo, 1005; Kingma, 1993; McCarthy, 2007; Ritchie & Eastwood, 2006; Ritchie & Kolondinsky, 2003; Tuckman & Chang, 1991; Trussel, 2002; Trussel, 2003).

At the same time, there was a growing interest in social and financial accounting as it related to appropriately assessing the costs (overhead and staff cost allocation) associated with nonprofit service delivery (Lohmann, 1989; Richmond, Mook, & Quarter, 2003; Knapp, 1991; Emanuele, 1997; Hairston, 1985; Kirwin & Kaye, 1993; Bowman, 2006; Oster, 1998; Schoderbek & Deshpande, 1992; Werner, Konopaske, & Gemeinhardt, 2000). These developments were reinforced by the increased attention to cost-benefit analysis as a way to facilitate financial decision-making (Doelker, 1979; Morris & Ozawa, 1978; Gross, 1980; Sherraden, 1986).

Financial planning and budgeting strategies focused on breaking-even and generating surpluses (Meyer & Sherraden, 1985; Chang & Tuckman, 1990). Other financial issues related to cashflow and covering operating costs (Bowman, 2002), use of charitable gambling proceeds (Dolan & Landers, 2006), costs of donor solicitation (Riecken & Yavas, 1979), implementing fee systems (Prochaska & DiBari, 1985; Rubenstein, Bloch, Wachter, & Vaughn, 1985), and generating bequests (Heimerdinger & Davidowitz, 1992; Sargeant, Wymer, & Hilton, 2006). Within the context of sound budgeting (Stretch, 1980; Stretch, 1979), attention is given to fixed versus variable budgets (McCready & Rahn, 1986), zero-based budgeting (Buttrick & Miller, 1978; Otten, 1977) and budget analysis processes (Fitzsimmons, Schwab, & Sullivan, 1979; Karski & Barth, 2000).

Foundations and Funders

The literature pays considerable attention to foundations from both the perspective of providing grant funding and as operating as nonprofits themselves. In addition to expanding contractual relationships between public agencies and nonprofit organizations (Besel & Andreescu, 2003; Hughes & Luksetich, 1999; Jalandoni, Petrescu, & Green, 2005; Leachman, 1997; Perlmutter, 1988) and changing the relationships between nonprofits and local United Ways (Cordes, Henig, Twombly, & Saunders, 1999), nonprofits have sought to expand their funding relationships with philanthropic organizations (Lindahl & Conley, 2002; Magat, 1994). The literature also reflects an increased interest in the distribution of wealth in relationship to funding nonprofit human service organizations (Odendahl, 1989; Przybylski, Littlepage, & Rosentraub, 1996; Schervish & Havens, 1998; Schneider, 1996).

The literature pays considerable attention to philanthropic institutions (e.g., foundations) as a revenue generating entity supporting nonprofit service delivery. As nonprofit organizations, foundations manage their assets by pursuing their own missions through grant-making and maximizing their financial investment returns (Aksartova, 2003; Diaz, 1996; Gronbjerg, Martell, & Paarlberg, 2000; Mahoney & Estes, 1987; Moody, 2008; Ostrander, 2007b; Salamon, 1993; Salamon, 1992; Toepler, 2004; Whitman, 2008). In an effort to support the nonprofit sector, there is growing foundation interest in supporting capacity-building (Kearns, 2004; Mandeville, 2007; Wing, 2004) as well as grant-making to diverse populations (Carson, 1994; Conley, D, 2000; Rose, 1994).

Similar to but separate from private foundations, corporate philanthropy also plays an important role in the funding of human service nonprofits (Hyland, Russell, & Hebb, 1990; Logsdon, Reiner, & Burke, 1990; Lombardo, 1995; Marx, 1999; Smith, 1993). The literature introduces emerging strategies to promote partnerships between corporations and human service nonprofits (Dunn, 2004; Marx, 1997; Marx, 1996; Sandfort, 2008). In contrast to corporate foundations, community foundations face different challenges as they seek to remain faithful to the donor's intent, fiscal efficacy, and potential influences that external forces can have on the foundation's strategic direction (Carman, 2001; Frumkin, 1997; Graddy & Morgan, 2006; Guo & Brown, 2006). Community foundations support nonprofits in terms of place-based activities, giving circles, and mutual benefit organizations (Caster, 2008; Delfin & Tang, 2006; Eikenberry, 2008; Eikenberry, 2006; O'Neill, 1994; Silver, 2004; Van Slyke & Newman, 2006).

The influence of foundations on the efficiency and effectiveness of nonprofits can be substantial (Bailin, 2003; Delfin & Tang, 2008; Ostrower, 2006; Sheehan, 1996). Foundation-supported resource centers provide technical assistance to their nonprofit grantees and help to disseminate information about grant outcomes (Lake, Reis, & Spann, 2000; Netting, Williams, &

Hyper, 1998). Computer technology can be used to develop philanthropic resources by sharing information and to reach millions of people (Hecht, 2008; Simon, 2008).

Individual philanthropy represents another source of revenue for nonprofits. Giving motivations, philanthropic styles, and the donor commitment are important to understand when approaching potential donors and philanthropists (File, Prince, & Cermak, 1994; Gittell & Tebaldi, 2006; Mount, 1979; Ostrander, 2007a; Prince, File, & Gillespie, 1993; Sargeant & Woodliffe, 2005; Schervish, 2007; Schervish, 2006; Schervish, 1992; Steinberg & Rooney, 2005; Wright & Bocarnea, 2007). The key aspects of individual philanthropy include family characteristics, patterns of philanthropy, community involvement, and the historic role of family wealth in charitable giving (Booth, Higgens, & Cornelius, 1989; James & Sharpe, 2007; Litz & Stewart, 2000; Meslin, Rooney, & Wolf, 2008; Schervish & Havens, 2001).

Fundraising

Human service nonprofit organizations are increasingly devoting staff time and financial resources towards fundraising efforts. As a result, there is a growing interest in the financial efficiency of fundraising activities, the financial returns from various forms of fundraising activities, and the utility and efficiency of using professional fundraisers (Sargeant & Kahler, 1999; Greenlee & Gordon, 1998; Tinkelman & Mankaney, 2007). The analysis of fundraising efficiency includes the ratios of funds raised to funds spent on fundraising activities and the extent to which nonprofits spend excessive resources on fundraising (Thornton, 2006; Tuckman & Chang, 1998). The staffing issues range from using fundraising consultants to establishing internal fundraising departments as well as the skill sets needed (Dee & Henkin, 1997; Fletcher, 1995; Kelly, 1993; Lindhal, 1995; Morris, 2008; Tyminshi, 1998).

Donor solicitation involves the identification of distinct subgroups of people within an organization’s donor base in order to customize fundraising strategies and maximize returns (Grande & Vavra, 1994; Hughes & Luksetich, 2008; Lindhal & Winship, 1992; Marx & Carter, 2008; Polonsky & Sargeant, 2007; Sargeant, 2001b). Approaches to fundraising addressed in the literature include direct mail campaigns (Diamond & Gooding-Williams, 2002; Sargeant, Hilton, & Wymer, 2006), capital campaigns (Lindhal, 2008), web-based campaigns (Sargeant, West, & Jay, 2007; Waters, 2007), use of charity brands (Sargeant, Ford, & Hudson, 2008), use of suggested contribution levels (Marks, Schansberg, & Cronson, 1999), information about contribution levels of other donors (Marks & Shansberg, 1997), relationship marketing for donor retention (Sargeant, 2001a), and use of donor choice as a mode of fundraising (Barman, 2008). In addition to raising funds from major donors, bartering represents another strategy for expanding the resources of nonprofits (Cook, 1997; Reisman, 1991).

Social Enterprise

Another way that nonprofit organizations generate revenue is through establishing social enterprise ventures. These are business ventures that earn income for the agency while furthering the mission; for example, offering fee-based training to other organizations or operating a business that serves the community.

Social enterprise is a somewhat controversial topic in the nonprofit human service sector. Many consider social enterprise activities to be a viable survival strategy for nonprofits, enabling them to earn their own revenue in an economically and politically unstable environment (Bryson, Gibbons, & Shaye, 2001; Netting & Kettner, 1987). Others raise concerns about social enterprise ventures in terms of negatively affecting donor revenues (Guo, 2006; Kingma, 1995), transforming the nature of the voluntary sector (Adams & Perlmutter, 1991; Dart, 2004;

Perlmutter & Adams, 1990), sources of unreliable revenue over time (Paarlberg, Nesbit, Clerkin, & Christensen, 2005), and compromising the organization's original mission and intent (La Barbera, 1991).

In summary, due to political, social and economic factors beyond their control, nonprofit human service organizations have had to adapt their funding structures to accommodate reductions and changes in the public financing of nonprofits. This has required that nonprofit organizations seek alternative sources of revenue, especially the number and type of funders who support nonprofits. In many cases, each funding source comes with its own set of accountability requirements that are built into grants and contracts. The following section focuses on the ways that nonprofit organizations have adapted to these growing accountability requirements through the development of program evaluation systems and management information systems.

Evaluating Nonprofits

Accountability

Nonprofit organizations are under increasing pressure to report on financial and service outcomes to their funding sources as well as to their constituents. Although nonprofits have historically been responsible primarily for reporting on how funds were used, the last several decades have witnessed an unprecedented growth and change in the reporting requirements being built into grants and contracts (Lawrence, 2000; Martin & Kettner, 1997; McDonald, 1997; Nichols & Schilit, 1992). The nonprofit sector has had to accommodate to these changes by developing new ways of applying the concepts of efficiency and effectiveness when measuring both financial and non-financial aspects of service delivery (Ebrahim, 2003; Elkin, 1985; Gronbjerg, 1991; Lewis, 1982; Ospina, Diaz & O'Sullivan, 2002; Pruger & Miller, 1991a; Taber, 1987; Tinkelman & Donabedian, 2007; Ward, 1977).

In addition to theoretical frameworks for understanding organizational effectiveness and methodologies to measure it, multiple evaluation systems have been developed to respond to the demand for accountability (Au, 1996; Benjamin, 2008; Edwards, Faerman, McGrath, 1986; Frankel, 1991; Herman & Renz, 1997; Fine, Thayler, & Coghlan, 2000; Fox, 1981; Heffernan, 1991; Hoefer, 2000; Johnson & Clancy, 1991; Kaplan, 2001; Kettner & Martin, 1993; Kettner & Martin, 1985a; Lindsey, Colosetti, Roach, & Wodarski, 1989; Martin, 2005; Martin, 2000; Zimmerman & Stevens, 2006). One of the challenges created by the accountability requirements is the need to adapt managerial strategies to support, monitor, and comply with these requirements in order to develop measures, like the use of time (Briar & Blythe, 1985; Fein & Staff, 1991; Herman & Renz, 1998; Menefee & Schagrin, 2003; Patti, 1987; Peat & Costly, 2000). Some have noted that agency context and staff commitment to values are often excluded in evaluations of organizational effectiveness (Poole, Davis, Reisman, & Nelson, 2001; Kettner & Martin, 1985b; Reid, 1987; Wildavsky, 1991; Sung, 1982; Campbell, 2002; Fischer, 2004). The concepts of effectiveness and ways to measure it are different for individual organizations and have changed over time (Forbes, 1998; Herman & Renz, 2008; Ostrower, 2007).

Others note the negative consequences associated with accountability requirements, such as losing sight of organizational learning (Ebrahim, 2005), conflicts between accountability prescriptions and social systems behaviors (Gruber, 1991), and undermining relationships between funders and nonprofit organizations (Tassie, Murray, Cutt, & Bragg, 1996). Some authors address how accountability requirements can benefit nonprofit organizations by providing information that can help them make resource allocation decisions (Pruger & Miller, 1991b), improve service delivery and performance (Kravitz, 1973; Piliavin & McDonald, 1977;

Poertner & Rapp, 1985; Wedel & Colston, 1988), and strengthen the organizational culture (Fry, 1995).

Program Evaluation

To adhere to growing accountability requirements, nonprofit organizations have had to establish internal program evaluation procedures to adequately respond to the requirements of multiple funding sources and constituents. The absence of actual performance standards and the lack of consensus regarding effective service outcomes makes this an additionally challenging process for nonprofits (Banerjee, 1995; Bliss, 2007; Cutt, Bragg, Balfour, Murray, & Tassie, 1996). Program evaluation strategies involve the identification of the most effective ways to quantitatively measure the impact of service delivery on consumer outcomes (Carter, 1987; Hudson, 1987; Poertner, 2006). In addition, it is important to assess the organizational context of services as perceived by clients, staff, and administrators (Auslander, 1996; Dalton & Morelli, 1988; Gruber, 1986; Weissman, 1987; Weissman, 1978).

While some researchers focus on the tools used in organizational assessment (Kluger, 2006; Paton, Foot, & Payne, 2000; Savaya & Waysman, 2005; Zimmerman, Stevens, Thames, Sierverdes; & Powell, 2003), others describe the multiple approaches to identifying and measuring service outcomes (Grasso & Epstein, 1992; Frumkin, Imershein, Chackerian, & Martin, 1983; Gillespie & Marten, 1978; McKay & Baxter, 1980; Poertner, Moore, & McDonald, 2008; Ri & Forder, 1996; Wood, 1993). Still others focus on the strategies for designing program evaluation studies (Hawkins & Sloma, 1978), the models for evaluating effectiveness in the human services (Bielawski & Epstein, 1984; Moller & Graycar, 1983; Rojas, 2000; Selber & Streeter, 2000; Sowa, Selden, & Sandfort, 2004), the frameworks for selecting indicators (Elkin & Molitor, 1985/86), and the techniques for analyzing and interpreting data (Boardman & Vining, 2000; Martin, 2002; Unrau & Coleman, 2006).

There are many evaluation resources available to nonprofit organizations and some are identified as more useful than others (Bozzo, 2000; Baruch & Ramalho, 2006). Some authors question evaluation methodology, specifically the reliability of having direct care staff collect data (Baker & Vosburgh, 1977; O'Brien, McClellan, & Alfs, 1992), the credibility of outcome measures that are selected for program evaluation (Kuechler, Velasquez, & White, 1988), and the utility of existing evaluation models (DePanfilis, 1996). The process of measurement itself can affect services by placing additional stress on program staff (Grasso & Epstein, 1987), as can the process of implementing a new program evaluation system (Cairns, Harris, Hutchinson, & Tricker, 2005). Others note that the development of an efficient management information system (Caputo, 1986), administrator knowledge about program evaluation (Biggerstaff, 1977), and an understanding of organizational culture can guide effective data collection and management processes (Carrilio, Packard, & Clapp, 2003).

Program evaluation can facilitate administrative decision-making (McNeece, DiNitto, & Johnson, 1983), monitor program affects (Caputo, 1988), and promote organizational learning (Cherin & Meezan, 1998; Sobeck, 2008). Examples of program evaluation efforts are identified for a variety of service sectors, including a child welfare program (Cash & Berry, 2003), a home-care program (Miller & Pruger, 1978), a county human services department (Velasquez, Kuechler, &White, 1986), a hospital social work department (Neuman, 2003), a residential program (Grasso, 1994), a program serving children of prisoners (Abram & Linhorst, 2008), and environmental programs (Sawhill, 2001).

Management Information Systems

An important step in implementing accountability and program evaluation procedures involves the development of a management information system (MIS) that collects and processes organizational data to address resource acquisition, allocation, and accountability (Hanbery, Sorensen, & Kucic, 1981). Despite their utility, nonprofit human service organizations often underutilize management information systems for reasons attributed to poor understanding of these systems, lack of technical capacity, and the lack of readiness to develop and utilize these systems (Auslander & Cohen, 1992; Carrilio, 2005; Finn, Maher, & Forster, 2006; O'Looney, 2005).

The challenges that nonprofit organizations face in developing and implementing management information systems can be addressed by models that provide a guide for design and implementation (Geiss, 1981; Iverson & Burkart, 2007; Phillips, Dimsdale, & Taft, 1981; Poertner & Rapp, 1985; Rapp, 1984). Others encourage agency leaders to do a thorough assessment of the way that they use and manage their information as a preliminary step to assure successful implementation of an MIS (Monnickendam, Yaniv, & Geva, 1994; Schoech, Schkade, & Mayers, 1981). Recommendations are made on how to develop reports from MIS data that have value for the organization and service delivery (Rapp & Poertner, 1986; Camasso & Jagannathan, 1994; Dobmeyer, Woodward, & Olson, 2002; Greenfield, Anderson, & Friedman, 1980; Nishimoto, Weil, & Theil, 1991; Weissman, 1977).

The rapid development of technology coupled with increasing accountability requirements over the past several decades have pressured nonprofit organizations to utilize computer technology in the design of their management information systems related to technical, operational and economic issues (LaMendola, 1981; Kucic, Sorensen, & Hanbery, 1983; Lorents, 1981; McCready, Pierce, Rahn, & Were, 1996; Schoech, 1979). The successful incorporation of technology for information management is often associated with the efforts of key agency staff members, staff training on the new system, consumer involvement with the change effort, and making the computerized system an integral part of agency practice (Hoshino, 1981; Monnickendam, 2000; Mutschler & Cnaan, 1985; Mutschler & Hoefer, 1990; Schoech, Cavalier, & Hoover, 1993). The incorporation of computer-based information systems can provide support for increased equity of service distribution (Boyd, Pruger, Chase, Clark, & Miller, 1981; Wong & Hillier, 2001), increased worker productivity (Velasquez, 1992), and the capacity to connect locally and globally to promote knowledge sharing and learning (Bellerby & Groslin, 1981; Burt & Taylor, 2000; Schoech, Fitch, MacFadden, & Schkade, 2002). Furthermore, computerized management information systems are considered to be a resource for integrating service and financial accountability data (Newkham & Bawcom, 1981).

There are a number of concerns about the use of computers in nonprofit human service agencies related to recording confidential client information (Savaya, Spiro, Waysman, & Golan, 2004), questions about ethics and professional values (Caputo, 1991; Velasquez & Lynch, 1981), concerns about the potential dehumanizing effects of computerization on service delivery (Murphy & Pardeck, 1992), changes in work processes (Saidel & Cour, 2003), worker attitudes about computerization (Moses, Weaver, Furman, & Lindsey, 2003), incremental implementation (Sircar, Schkade, & Schoech, 1983) and the exclusion of qualitative information in primarily quantitative computerized systems (Lohmann & Wolvovsky, 1979).

Implications for Research and Practice

In addition to the financial challenges facing managers and leaders of nonprofit human service organizations, they have also been confronted by the expanding accountability requirements that are built into grants and contracts. In order to respond to these growing pressures, nonprofit managers have focused on performance management strategies to capture service and financial data stored in their management information systems for use in their program evaluations. This section on future research and practice implications begins with the financial issues and concludes with the accountability issues.

Financial Management: The literature provides information about the multiple factors that have contributed to nonprofit fiscal challenges, details the necessity of establishing a diversified revenue base, offers suggestions for measuring financial performance, addresses issues related to cost accounting, and tackles the challenge of budgeting. Inquiry into the following questions can help inform nonprofit research and practice:

- Which financial management strategies (e.g., budgeting, planning, accounting, etc.) are the most successful in helping human service nonprofits survive and thrive in spite of the environmental factors that affect their financial well-being?
- What strategies and resources do human service nonprofit managers use for administrative cost recovery and sound budgeting?

Foundations and Funders: In the process of diversifying their revenue sources, nonprofits have turned to individual and institutional philanthropy to help fund their programs. The range of foundation activities addressed in the literature includes asset management, grant-making, assessing grant effectiveness, and the characteristics of individual donors. Inquiry into the following questions can help inform future research and practice:

- How do foundations and individual donors make decisions to support particular nonprofit organizations? What factors play a role in these decisions?
- What is the long-term impact that foundation and donor support have on nonprofit programming? What types of relationships are more effective than others?

- How can foundations make better use of their accountability data and help to disseminate information about grant outcomes?

Fundraising: Another strategy that nonprofit managers have used for funding diversification is generating resources through fundraising by developing a fundraising plan with multiple strategies. Inquiry into the following questions can help inform future research and practice:

- What strategies have nonprofit managers used to build and implement successful fundraising plans?
- Which fundraising strategies within the major categories (e.g., grants, individual donors, social enterprise) have been the most successful for which types of nonprofit organizations?

Social Enterprise: Social enterprise ventures are another way for nonprofit organizations to diversify their funding and protect themselves from external pressures. Inquiry into the following research questions may help inform future research and practice:

- What types of social enterprise programs are human service nonprofits establishing and how have these programs influenced the financial stability of the organization?
- What are the positive and negative consequences of developing a social enterprise program?
- How have attempts to develop social enterprises benefitted clients (e.g., Goodwill, Salvation Army, etc?)
- What are the ethical, legal, and political implications of social enterprise activities?

Accountability: The growing accountability requirements force nonprofit managers to define and measure effectiveness and efficiency, design or redesign information systems, and identify ways that these systems can strengthen nonprofit human service agencies. Inquiry into the following questions can help inform future research and practice:

- What strategies do nonprofit organizations use to respond to the accountability requirements of multiple funders?
- How do nonprofit organizations link their financial and service accountability data to develop a comprehensive performance management picture of agency effectiveness?
- How can funders standardize their requirements for accountability information? What do they really need to know and how do they use this information?

Program Evaluation: Since program evaluation is a new concept to many human service nonprofits, the literature includes strategies and resources available to initiate program evaluations along with examples of program evaluation efforts. Inquiry into the following questions can help inform future research and practice:

- Which program evaluation methods have been most effective in helping human service nonprofits respond to multiple accountability requirements? Which have been the least effective?
- How do nonprofit human service agencies engage in program evaluation and how do they use the findings to inform decision-making?

Management Information Systems: With the advent of computer technology, many organizations have instituted computerized information systems and the literature reflects advice and recommendations for the successful development and implementation of management information systems in nonprofits. Inquiry into the following questions can help inform future research and practice:

- What information must all nonprofits collect to address accountability requirements?

- Which strategies are most helpful to a nonprofit human service organization seeking to develop and implement an efficient and effective management information system?

Building a Research Agenda

Changes in the political, social and economic environment have led nonprofits to seek alternative sources of funding in order to sustain themselves in a changing financial landscape. Financial planning strategies have contributed to a rise in nonprofit attention to institutional and individual philanthropy, fundraising, and social enterprise to diversity their funding base. The literature pays considerable attention to foundations from both the perspective of providing grant funding and operating as nonprofits themselves. Fundraising also receives considerable attention, especially the development of fundraising plans and effective fundraising strategies. Of all of the diversification strategies considered, social enterprise attracts the least attention, possibly due to its controversial nature or the limited amount of research on the outcomes of these ventures.

In addition to developing and managing a diverse funding base, nonprofit managers have also addressed the growing emphasis on grant and contract accountability and the measurement of outcomes. The diversification of funding often leads to increased attention to the diversity of accountability requirements generated by multiple funders. Growing accountability requirements have led nonprofits to develop program evaluation systems to assess service outcomes through the use of management information systems.

The financial management of nonprofit organizations and associated accountability requirements continue to challenge nonprofit human service organizations. Inquiry into the following research questions can generate knowledge that can inform research and practice:

1. What financial management strategies have nonprofit human service organizations used over the past thirty years to successfully grow and develop during times of environmental instability?
2. What is the nature of the relationship among nonprofit human service organizations and institutional philanthropic organizations? How effective are grant awards at meeting their intended results and how do they influence nonprofit financial stability and service delivery?
3. How often do nonprofits develop social enterprise businesses and how do these ventures affect both the financial stability of the organization and its service delivery?
4. How have human service nonprofit organizations responded to growing accountability requirements? What types of information systems have they put in place to collect and manage their data?

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Figure 1: Mapping the Major Topics on Nonprofit Management

Leading and Managing Nonprofits	**Financing and Evaluating Nonprofits**	**Managing Nonprofit Human Resources**	**Managing Different Types of Nonprofits**		**Managing NGOs Worldwide**
Nonprofit History	Financial Management	Personnel	Research and Classification of Nonprofits		Leading and Managing NGOs
Nonprofit Organizations – Theory	Philanthropy	Workforce Diversity	Membership Associations		Financing and Evaluating NGOs
Governance	Fundraising	Workforce Education and Training	Citizen/Political Nonprofits		Managing NGO Human Resources
Leadership	Social Enterprise	Volunteers	Community Development Nonprofits		Managing Different Types of NGOs
Management	Evaluation and Information Management		Nonprofit Service Sectors		
Managing External Relations					
Marketing Nonprofit Services					
Policy, Law, and Ethics					