

Analysis of Board Effectiveness in Non-Profit Organizations in India

Sunil Bhardwaj and Srivyal Vuyyuri

*ICFAI Institute for Management Teachers, Plot No. 38, Nagarjuna Hills, Punjagutta,
Hyderabad 500 082, Andhra Pradesh, India
Telephone: 23350530; E-mail: srivyalv@yahoo.com*

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ABSTRACT Based on a survey of boards of non-profit organizations in India, this paper examines the extent to board effectiveness is influenced by board inputs, structures and processes. The findings provide mixed support for the normative literature on board effectiveness. Using stepwise logistic regression the research suggests that board inputs and three process variables are important in explaining board effectiveness, namely: board members have the time, skills and experience to do the job; clear board roles and responsibilities; the board and management share a common vision of how to achieve their goals; and the board and management periodically review how they work together.

INTRODUCTION

Effective governance by boards of non-profit organizations is a rare and unnatural act. Non-profit boards are often little more than a collection of high-powered people engaged in low-level activities. (Taylor et al., 1996)

The governance of voluntary and nonprofit organizations has long been an issue of discussion, as it has been perceived as problematic. The performance of boards in such organizations rarely seems satisfactory to the staff (Middleton, 1987; Harris, 1999). Boards have been either accused of meddling in the affairs of management or totally uninterested in the affairs of the organization. A series of governance failures have attracted media attention and raised concerns among the public, government and regulators about the effectiveness of non-profit governance (Gibelman and Gelman, 2000). In response to the perceptions and nature of governance, there has been a growing literature on the effectiveness of governing bodies in non-profit organizations, particularly in North America. Much of the literature initially has been prescriptive in nature and draws largely on experiences of authors and anecdotes (Bradshaw et al., 1992), but the recent times have seen a growing base of systematic empirical investigations into board effectiveness. On this front, there has been little literature in Indian scenario. This paper aims to contribute to this emerging literature.

The paper focuses on the question of what influences the effectiveness of boards. In

particular, it examines the contribution that various aspects of board structure, processes and inputs make to board effectiveness. Data has been gathered using a postal and e-mail questionnaire sent to 227 non-profit organizations in India. One hundred and twenty four responses were received - a response rate of about 55 per cent. The sample has been constructed by drawing random samples from various non-profit organizations registered with Registrar of Societies under the Societies Registration Act (1860) located in India. The person responsible for servicing the board completed the questionnaire for each organization.

The paper has been organized in six sections. The next section reviews relevant literature. Section III deals with the conceptual framework developed for the research. Section IV and V deal with methodology and results. The last section summarizes and concludes the study.

REVIEW OF LITERATURE

Initial literature on the area concentrated on being prescriptive and practitioner-oriented offering advice on improving board effectiveness. O'Connell (1985), Houle (1989), Bowen (1994), Ducca (1996) and Block (1998) are some of the publications falling in this category. Adirondack (1999) and Nunan (1999) were among those who have compiled practical handbooks on governance.

Herman (1989), in his review article, draws out a number of widely agreed prescriptive standards

for boards. These include various board processes such as the need to systematically assess the composition of boards and the skills needed, systematic and rigorous board recruitment, training for new board members, processes that encourage board member participation, regular processes to review board performance and board member commitment of time. He also identified the major functions of boards - selecting and monitoring the chief executive, setting the organization's mission, developing strategy, ensuring the organization has the necessary resources et al.

There has been a lot of concern about lack of empirical evidence for the prescriptive models. Many authors later suggested that prescriptive literature is often misleading and idealistic and there is a huge gap between the prescription and reality of boards. Jackson and Holland (1998) note:

... close inspection of this literature reveals it is almost entirely based on subjective individual experience and anecdotal evidence. It fails to provide any systematic, empirically tested basis for setting standards, measuring performance, or examining the extent to which board performance may affect the work of the organization.

Late 1980's saw a lot of empirical studies examining non-profit board performance, most notably Chait et al. (1991), Bradshaw et al. (1992), Green and Griesinger (1996), Herman et al. (1997), Jackson and Holland (1998) and Herman and Renz (1998). These studies studied the relationship between board characteristics, board performance and organizational effectiveness. However, most of these studies have adopted diverse approaches regarding focus on board features, measurement of performance of boards and the overall empirical approach.

Bradshaw et al. (1992) focused on the relationships between board structures and processes and board performance, and between board performance and organizational effectiveness. Chait et al. (1991) sought to identify board competencies or behaviors that were associated with board effectiveness and developed questionnaire to assess the six competencies he had found. Jackson and Holland (1998) examined this questionnaire's reliability, validity and sensitivity, and its relationship with organizational effectiveness. Green and Griesinger (1996) focused on the relationship between board performance and organizational effectiveness. Herman et al. (1997) examined the relationship between board practices and board effectiveness and between

board effectiveness and organizational effectiveness. Herman and Renz (1998) studied the relationship between various factors, including board effectiveness and reputation, and organizational performance.

CONCEPTUAL FRAMEWORK

The focus of this research is on board performance and the factors that influence it. As the brief review above shows, a variety of different factors have been proposed that affect board performance. In order to bring some clarity to this situation, we have followed the conceptual framework outlined in Figure 1. Following Dulewicz et al. (1995), who studied corporate boards, we conceptualized board performance in terms of an input-output model. The main outputs of the board are the various functions or tasks the board performs. Drawing on the model of boards discussed in Garratt (1996), five broad roles have been defined - strategic direction and policy making; external accountability and relations with stakeholders, management supervision, financial management, and board maintenance. These are broken down into 13 board functions.

The two main inputs are the board members' skills and experience, and the time they are able to devote to their role. These inputs are transformed into outputs through the board's structures and processes. Following Bradshaw et al. (1992) we conceptualized board structures as processes that have become formalized and codified, and that subsequently constrain board processes and behavior, for example board size, the frequency of meeting and the existence of job descriptions for board members. Board processes include how board meetings are conducted, the clarity of board roles, the extent to which a common vision for

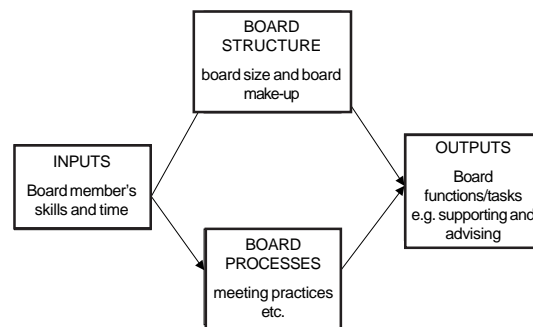


Fig. 1. Influences on board performance

the organization exists, the ability to manage conflict within the board and between the board and staff, the quality of communication between the board and staff, and whether boards and managers periodically review how they work together. An overview of the different variables involved in the study is given in Table 1.

DATA AND METHODOLOGY

Data for this study came from a postal and email survey of non-profit organizations carried out this year.

Population and Sample: The population chosen for study was registered non-profit organizations in Andhra Pradesh. All such

organizations are registered with Register of Societies under the Societies Registration Act (1860) and submit annual returns. The register includes a named respondent for each organization and a contact address. The questionnaire was sent to the respondent with a covering letter asking that the questionnaire be passed on to the person who serviced the board for completion. It was felt that this person was likely to have a good knowledge of the board and be more dispassionate than other role holders would be, such as the chair or chief executive. The questionnaire also included a question about the responsibilities the respondent. This meant we could compare the responses of different types of respondent. Questionnaires were sent to a total

Table 1: Variables involved in the study

<i>Inputs</i>	<i>Structures</i>	<i>Processes</i>	<i>Outputs (functions)</i>
<ul style="list-style-type: none"> ● Balance of relevant experience and skills ● Board members can devote enough time to do the job 	<ul style="list-style-type: none"> ● Number of board members ● Number of meetings per year ● Attendance in board meetings ● Written role descriptions for board members ● Training program for board members if any 	<p><i>Vision:</i></p> <ul style="list-style-type: none"> ● Common vision of the board and management as to what the organization should achieve and how should it achieve <p><i>Clarity:</i></p> <ul style="list-style-type: none"> ● Clarity in understanding of board's role and responsibilities <p><i>Regular Review:</i></p> <ul style="list-style-type: none"> ● Periodical review of how the board and management are working together <p><i>Communication:</i></p> <ul style="list-style-type: none"> ● Effectiveness of communication between the board and management <p><i>Conflict Management:</i></p> <ul style="list-style-type: none"> ● The board and management are able to solve conflict between and among themselves constructively <p><i>Meeting Practices:</i></p> <ul style="list-style-type: none"> ● Adequate notice of issues and clear agenda to be discussed at board meetings ● Important items are prioritized on board agendas ● It is clear who has responsibility for following up actions agreed by the board ● The board has trouble reaching conclusions and taking decisions 	<p><i>Strategy and Policy Making:</i></p> <ul style="list-style-type: none"> ● Setting the organization's mission and values ● Revising and deciding the organization's strategic direction <p><i>Financial Management:</i></p> <ul style="list-style-type: none"> ● Overseeing and monitoring financial management of the organization ● Ensuring there are adequate financial systems and procedures <p><i>Management Supervision:</i></p> <ul style="list-style-type: none"> ● Selecting and monitoring the organization's chief executive or senior staff ● Supporting and advising management <p><i>Board Maintenance:</i></p> <ul style="list-style-type: none"> ● Recruiting new board members ● Performance review of board members <p><i>External Relations and Accountability:</i></p> <ul style="list-style-type: none"> ● Ensuring that the organization meets its legal obligations ● Ensuring accountability to the stakeholders and the public ● Representing the interests of stakeholders in the organization ● Acting as a link to other similar organizations and government bodies ● Helping to raise funds or other resources for the organization

of 227 organizations. Returns were received from 124 organizations, a response rate of 55 per cent.

Measuring Board Performance: A variety of different approaches have been used in previous studies to assess or measure board performance. Most boards have adopted a decision-process approach (Green and Griesinger, 1996), and focused on the internal processes (means) organizations adopt to achieve their ends. The most common approach has been to identify various board functions and then to assess how well these functions are being performed (Green and Griesinger, 1996).

Bradshaw et al. (1992) define a multi-item scale that asked respondents to rate how satisfactorily the board performed seven board functions. Green and Griesinger (1996) adopted a slightly different approach. Based on the normative literature, they identified nine broad functions of boards. A multi-item scale was then constructed for each broad function. Herman and Renz (1998) used a multi-item scale to enable boards to assess their own performance. Their study identified 11 broad functions, which in turn have been measured by multi-item scales. Like Bradshaw et al. (1992), our approach to measuring board effectiveness involved two measures: a single and a multi-item scale. The single item scale asked 'overall how effective would you say your governing body is' using a 4-point Likert type scale ranging from 'very effective' to 'not at all effective'. The multi-item scale focused on board functions. The scales used by Green and Griesinger (1996) and Herman and Renz (1998) had many items, which included questions on a variety of other aspects of boards. We have limited our scale to include 13 items that have been grouped together under various board roles (see Table 1). The effectiveness of performance of each of these functions has been measured using a four point Likert type scale.

Another difference between previous empirical studies of board effectiveness concerns the choice of respondents - who judge(s) board performance. Bradshaw et al. (1992) got responses from the Chief executives of non-profit organizations. Various other authors have suggested that a multi-stakeholder approach be adopted since different stakeholders are likely to have different goals and consequently would judge effectiveness differently. Green and Griesinger (1996) used combined scores of board members and Chief executives. Herman and Renz (1998) collected data from board members, Chief executives and donors.

Studies that have adopted a multi-stakeholder approach have tended to focus on a relatively small sample of organizations, whereas Bradshaw et al. who used a single respondent in each organization, were able to survey a much larger sample. As such, we too have followed a single-respondent approach.

Other Measures: We have examined the following structural aspects of boards: the number of board members, the number and frequency of meetings per year, attendance in board meetings written role descriptions for board members and training program for board members. The last three variables have been measured on a simple yes/no scale. Two board inputs were measured whether 'the board had the right mix of skills and experience' and whether 'board members are able to give the necessary time to do the job well'. Each was measured using a 5-point Likert scale ranging from 'strongly agree' to 'strongly disagree'.

Nine board processes were measured grouped together in six areas (see Table 1). Each process was measured using a 5-point Likert scale measuring the extent of agreement or disagreement with a give statement. For example, the clarity of the board's role was measured by responses to the statement "the board has a clear understanding of its role and responsibilities".

RESULTS

Phases and Methods of Analysis

Stepwise logistic regression was carried out in order to assess which factors 'best explained' variations in board effectiveness. The final regression model has been built up by adding and excluding variables from each of the three groups of explanatory variables.

In order to simplify the analysis we decided to recode the overall effectiveness variable (originally a 4-point Likert type scale) into a dichotomous variable so that boards were classified as effective or not effective. This new variable then formed the basis for the later logistic regressions.

In order to assess what was the most appropriate measure of effectiveness to use we compared our two measures, i.e. the overall effectiveness measure, with the multi-item scale, which measured how effectively different board functions were performed.

The logistic regression shows those variables that have a significant impact on overall effectiveness at the $p < 0.05$ levels. The adjusted odds ratio shows the relative impact of each of the different variables in the model, taking into account interaction effects between the variables. The simple odds ratio shows the impact of each variable entered singly into the regression and does not take account of interactions. The regression analysis shows five components that best explain judgments of overall effectiveness. In order of importance they are – how effectively the board carries out the following functions: setting the organization’s mission and values; helping raise funds or other resources for the organization; overseeing financial management; reviewing and deciding strategic direction; and reviewing board performance. Together, these five variables account for about 61 per cent of the variation in overall effectiveness.

Board Inputs and Board Effectiveness

Data has been gathered on two board inputs: whether boards had the right mix of skills and experience, and board members had the time to do the job well. Analysis showed that both these variables were significantly and strongly correlated with each other (correlation coefficient 0.574, significant at $p < 0.01$ level), and with board effectiveness. We then carried out stepwise logistic regression analyses. First, we entered both variables separately into the regression. Both variables were significant and between them explain about 33 per cent of the variance in effectiveness. But because of the high correlation between the variables we suspected both might be measuring similar things and so we carried out a second regression analysis using the average

and the difference between the two variables. In this case only the average value was significant, and again explained about 33 per cent of the variance in effectiveness. As a result we decided to use this new composite variable, the input average, in the final regression analysis.

Board Processes and Board Effectiveness

The correlation matrix showed that all the process variables were significantly correlated with overall board effectiveness and with each other. The stepwise logistic regression analysis identified four process variables that best explained variances in overall board effectiveness (see Table 3). These were in order of importance:

- Process 2 - The board has a clear understanding of its role and responsibilities.
- Process 1 - The board and management share a common vision of how it should go about achieving its goals.
- Process 4 - The board and management ensure effective communication
- Process 5 - The board members are able to resolve conflict between themselves constructively.

Together these four variables were able to explain about 42 per cent of the variance in board effectiveness.

The Final Model

In order to produce a final model of factors related to board effectiveness, we carried out a final stepwise logistic regression entering the different input, process and structural variables that had previously been significant in explaining the variance in board effectiveness. The output from the regression is shown in Table 4. In the

Table 2: Regression model showing the role of effectiveness measures in explaining overall effectiveness
Pseudo $R^2 = 61\%$

<i>Variables</i>	<i>Simple odds ratio</i>	<i>95% Conf. interval</i>	<i>Adjusted odds ratio</i>	<i>Significance level</i>	<i>95% Conf. interval</i>
Effect 1	7.62	5.47 - 11.75	2.67	0.001	1.65 - 6.07
Effect 2	8.38	6.02 - 13.52	2.2	0.02	1.13 - 4.27
Effect 3	4.55	3.87 - 7.40	2.65	0	1.72 - 5.07
Effect 8	6.65	5.72 - 13.46	2.19	0.014	1.17 - 4.10

Notes:

Effect 1 = Setting the organization’s mission and values

Effect 2 = Revising and deciding the organization’s strategic direction

Effect 3 = Overseeing and monitoring the financial management of the organization

Effect 8 = Reviewing board performance and ensuring it works well

Table 3: Regression model showing the role of individual board processes in explaining overall effectiveness
Pseudo R² = 42%

<i>Variables</i>	<i>Simple odds ratio</i>	<i>95% Conf. interval</i>	<i>Adjusted odds ratio</i>	<i>Significance level</i>	<i>95% Conf. interval</i>
Process 1	3.85	3.51 -	6.70	1.83	0.003
1.22 -	2.75				
Process 2	6.98	4.39 - 8.15	2.78	0	2.38 - 5.11
Process 4	5.84	2.29 - 3.52	1.69	0	1.28 - 2.23
Process 5	5.04	2.36 - 3.92	1.44	0.033	1.03 - 2.01

Notes:

Process 1 = The board and management share a common vision of how it should go about addressing its goals.

Process 2 = The board has a clear understanding of its role and responsibilities.

Process 4 = The board and management make sure communication between them is effective

Process 5 = The board members are able to resolve conflict between themselves constructively.

Table 4: Final regression model showing the role of individual measures in explaining overall effectivenessPseudo R² = 45%

<i>Variables</i>	<i>Simple odds ratio</i>	<i>95% Conf. interval</i>	<i>Adjusted odds ratio</i>	<i>Significance level</i>	<i>95% Conf. interval</i>
Process 1	4.85	3.51 - 6.70	1.82	0.003	1.23 - 2.70
Process 2	5.98	4.39 - 8.15	2.74	0	1.86 - 4.04
Process 3	2.84	2.29 - 3.52	1.69	0	1.27 - 2.23
Average of Inputs	3.42	2.66 - 4.40	2.17	0	1.51 - 3.12

Notes:

Process 1 = The board and management share a common vision of how it should go about addressing its goals.

Process 2 = The board has a clear understanding of its role and responsibilities.

Process 3 = The board and management periodically review how they are working together.

Average of Input 1 and 2 = The board has the right mix of skills and experience and board members can devote enough time to do the job

final model two variables dropped out - the structural variable concerning board attendance, and the process variable concerning the boards ability to resolve conflict constructively. Four variables remained and provided the best explanation of the variance in board effectiveness. They were in order of importance:

- The board has a clear understanding of its role and responsibilities.
- The board has the right mix of skills and experience.
- The board and management share a common vision of how it should go about achieving its goals.
- The board and management periodically review how they are working together. Together these four variables accounted for 45 per cent of the variance in board effectiveness.

DISCUSSION AND CONCLUSIONS

The main focus of the study was on the relationship between board inputs, processes, structures and board effectiveness. However,

before discussing these results, it is worth focusing briefly on the findings concerning how respondents judged board effectiveness and the relationship between the two measures of board effectiveness. We found that overall judgments of board effectiveness were strongly related to how effectively the board was judged to perform various functions. In particular, regression analysis suggested that how well boards performed four functions was most important in explaining overall effectiveness. These functions are in order of importance: Revising and deciding the organization's strategic direction; setting the organization's mission and values; reviewing board performance and overseeing financial management. Although the variable reviewing and deciding strategic direction was not the most important variable in this regression model, it did have the most impact when considered separately from the other variables. This might help to explain the finding from the study by Bradshaw et al. (1992) that the most important determinant of board effectiveness is board involvement in strategic planning. (In their study involvement in

strategic planning was regarded as process variable and accounted for 30 per cent of the variance in board effectiveness.) If strategic planning is regarded as the most single important function of boards, then the involvement of boards in strategic planning is likely to be seen as a key factor in board effectiveness. In general, structural variables were not important in explaining board effectiveness.

Only one structural variable was significantly correlated with board effectiveness, and that was the level of attendance of board members at meetings. However, even this variable dropped out of the final regression model. There are striking similarities with the Bradshaw *et al*'s study here, which also found structural variables were relatively unimportant in explaining board effectiveness. They only found one significant structural variable, which was the degree of board formalization. Like them we found that board size and horizontal complexity (i.e. whether boards had sub-committees) unrelated to board effectiveness, which contradicts aspects of the normative literature. Perhaps even more surprisingly neither written "job descriptions", nor the availability of induction or training programmes for board members, were significantly related to board effectiveness. Again not supporting important aspects of the prescriptive literature. Unlike the structural variables all the input and process variables were significantly correlated with board effectiveness and with each other. The stepwise logistic regression suggested that four variables explained 45 per cent of the variance in board effectiveness. These were in order of importance:

- The board has a clear understanding of its role and responsibilities.
- The board has the right mix of skills and experience, and board members had the time to do the job well.
- The board and management share a common vision of how it should go about achieving its goals.
- The board and management periodically review how they are working together.

These findings lend support to some of the main recommendations of the normative literature on boards. One of the main thrusts of much of this literature is clarifying board roles and responsibilities. There is also increasingly an emphasis on improving board recruitment practices, "recruiting" board members not just because they are enthusiastic but also because

they have the right skills and experience, and the time necessary to do the job.

Also the importance of periodical review by the boards of their own working and performance is widely recognized. The National Center for Non-profit Boards in the USA and the National Council for Voluntary Organizations in the UK both produce board self-assessment questionnaires that can be used by boards to help review their performance. Our findings suggest that boards and management should review how they work together. This supports findings from a previous in-depth study of four boards by Edwards (1993) where it was observed that such reviews appeared to be a key indicator of effectiveness. The remaining variable - that board and management share a common vision - was also found to be significant by Bradshaw *et al*, although much less important than involvement in strategy.

There are other possible explanations of the many correlations between board inputs, processes and effectiveness. These could be because all our responses came from one single respondent in each organization, which may introduce some kind of bias that is difficult to eliminate. For example, if respondents were aware of standard prescriptions relating to boards, they may have judged boards that follow these prescriptions to be effective even though their actual performance is not so effective. Alternatively, there may be other causal variables influencing effectiveness, but which are correlated with our board input and process variables. There is no guarantee that the same model would result if a different sample were selected. Nevertheless, our findings conform to those of Bradshaw *et al*. (1992), and back up some of the main prescriptions about non-profit boards.

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