

Determinants of Succession Planning for Senior Executives in Nonprofit Organizations

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Abstract: This study employs the analytic hierarchy process and the decision-making trial and evaluation laboratory methods to examine the key determinants of succession planning for senior executives in Taiwanese nonprofit organizations (NPOs). The findings reveal that institutionalized talent cultivation and succession willingness are the most critical determinants. Furthermore, a mindset geared toward delegating authority, institutionalized succession strategies, and organizational culture emerge as the primary driving forces shaping the succession process. The findings reveal that in NPOs, succession planning follows a causal chain from leadership mindset to institutional design, talent cultivation, and finally to the formation of succession willingness. Effective outcomes require aligning organizational systems with leadership attitudes.

Keywords: Nonprofit organizations; succession planning; analytic hierarchy process; decision-making trial and evaluation laboratory; key success factors.

I. INTRODUCTION

In recent years, nonprofit organizations (NPOs) around the world have faced challenges such as an aging leadership cohort, a lack of successors, and increased talent outflow. Over the past decade, scholars have widely discussed the impending “retirement crisis” among nonprofit leaders. Following the COVID-19 pandemic and the resulting economic disruptions, issues related to workforce attrition and skill gaps have become even more pronounced. Studies indicate that in the nonprofit sector, leadership succession is not a single event; rather, it is a critical process associated with organizational sustainability and the continuity of social impact (Geib and Boenigk, 2022). Similar difficulties have been seen in NPOs in Taiwan: many founders and key leaders are approaching their retirements, but formal succession systems and talent cultivation mechanisms remain underdeveloped. Consequently, there is an increasing risk of a leadership vacuum and the loss of organizational knowledge.

Succession planning is regarded as an essential governance tool for ensuring organizational sustainability. As early as Kesner and Sebra (1994), the corporate governance literature has emphasized that the success of succession efforts

primarily depends on organizational strategy and institutional design. Furthermore, Rothwell (2010) defines succession strategies as preparedness mechanisms that mitigate organizational risk, encompassing institutionalized processes such as talent selection, competency evaluation, and leadership development. Likewise, more recent studies demonstrate that institutionalized and systematized succession strategies can effectively enhance organizational stability and continuity (Paço *et al.*, 2021; Mans-Kemp and Flanagan, 2022). However, in many NPOs, succession systems remain in their infancy. The lack of clear policy guidance and evaluation mechanisms often results in succession planning that is largely procedural rather than genuinely implemented.

Existing research largely focuses on succession issues in for-profit and family businesses, with comparatively limited attention given to the unique characteristics and challenges of the nonprofit sector. Yudianto *et al.* (2023) note that succession models are only effective when they integrate high-potential talent selection, mentoring systems, and continuous training. However, in nonprofit settings, organizations often rely heavily on founder-driven cultures, resulting in limited formal institutionalization. Likewise, Baltazar *et al.* (2025) argue that succession plans tend to remain superficial without clearly established institutional and governance structures. Further, at the individual level, personal factors play critical roles. Studies have found that the successors’ willingness and motivation (Wang *et al.*, 2019; Gagné *et al.*, 2021) and the incumbent leaders’ inclination for delegation (Umans *et al.*, 2021; Li *et al.*, 2023) directly shape the ad-

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vancement and implementation of succession arrangements. Leaders' temporal focus has also been found to influence whether succession is incorporated into the organization's long-term strategic agenda (Lu *et al.*, 2022; Fehre *et al.*, 2023).

Meanwhile, the external environment also represents a critical determinant of succession planning. As the global population ages and labor markets continue to tighten, corporations as well as NPOs are facing an escalating shortage of senior talent (Fernández-Aráoz *et al.*, 2021; Martínez, 2025). Taiwan's talent market also reflects this trend. A survey by Robert Walters Taiwan (2024) indicates that the scarcity of senior managerial talent has become one of the primary obstacles in implementing succession plans. From the knowledge management perspective, if organizations fail to establish institutionalized mechanisms for knowledge retention and transfer, essential knowledge may be lost with personnel turnover (Easterby-Smith *et al.*, 2000). These insights underscore that succession planning should not be carried out in isolation; rather, it must be integrated into the organization's broader human-resource and knowledge-management strategies.

This study focuses on NPOs in Taiwan, aiming to examine the key determinants influencing succession planning for senior executives. It combines subjective expert judgments with objective structural analysis, employing the analytic hierarchy process (AHP) and decision-making trial and evaluation laboratory (DEMATEL) methods to develop a systematic causal model. The study's research objectives are as follows:

- (1) Identifying the main dimensions and key criteria affecting succession planning for senior executives in NPOs;
- (2) Determining the relative weights of each dimension and criterion using AHP, thereby clarifying and ranking their importance;
- (3) Analyzing the causal relationships among dimensions through DEMATEL, revealing the driving and influenced factors;
- (4) Constructing a structural model for succession decision-making and providing recommendations to management for institutionalized succession planning.

This study makes three primary contributions. First, theoretically, it addresses the gap in quantitative analyses of succession in NPOs and extends the applicability of succession theory across diverse institutional contexts. Second, methodologically, by combining AHP and DEMATEL, this study offers an analytical framework that integrates multiple perspectives while revealing underlying causal relationships. Third, practically, it provides concrete guidance for succession planning in NPOs, assisting management in establishing institutionalized talent-development and leadership-transition mechanisms to promote organizational sustainability.

This paper is organized into five chapters. Chapter One, the Introduction, presents the research background, motivation, questions, objectives, and significance. Chapter Two reviews the relevant literature, covering theories on the key determinants of succession planning for senior executives in NPOs: organizational strategies and institutional factors,

individual and senior executive attitudes, and external environment and conditions. Chapter Three describes the research methodology, introducing the AHP and DEMATEL frameworks as the study's theoretical foundation. Chapter Four presents the empirical analysis, including survey results, weight calculations, and the causal relationship model. Chapter Five provides the conclusion and recommendations, summarizing the research findings and discussing theoretical contributions, managerial implications, and directions for future research.

2. LITERATURE REVIEW

This chapter conducts a review of recent theoretical literature and empirical studies, organizing the factors influencing the success or failure of succession planning for senior executives.

2.1. Organizational Strategies and Institutional Factors

The success of succession planning for senior executives is primarily affected by organizational strategy and institutional design (Kesner and Sebor, 1994). Rothwell (2010) notes that succession strategies serve as preparedness mechanisms mitigating organizational risk, encompassing institutionalized processes such as talent selection, competency assessment, development, and appointment. Yudianto *et al.* (2023) emphasize that in the healthcare sector, an effective succession model should include high-potential talent selection, mentoring and leadership training, and continued developmental support to ensure a smooth succession process. Baltazar *et al.* (2025) observe that while many family businesses engage in strategic succession planning, succession plans often remain formal rather than substantive when institutional and governance frameworks are not clearly defined or institutionalized. Al Suwaidi *et al.* (2020) identify succession planning strategies as a key factor associated with senior executive succession in the United Arab Emirates (UAE) public sector. Paço *et al.* (2021), in a study of Portuguese family businesses, suggest that clearly designed institutional steps for successor selection, training, and transition can effectively reduce friction and uncertainty during the succession process. Meanwhile, Mans-Kemp and Flanagan (2022), in a study of board succession in publicly listed companies in South Africa, demonstrate that firms with formal policies and institutionalized candidate-development mechanisms can execute succession plans significantly more effectively compared with companies lacking such systems. In summary, the literature generally supports the view that institutionalized and systematized succession strategies and frameworks are key factors for ensuring effective implementation of succession plans and enhancing organizational continuity.

By contrast, when organizational cultures and power structures suppress employees from voicing their opinions, organizational silence arises. While this phenomenon may maintain stability in the short term, it severely hinders institutional learning, innovation, and development in the long term (Morrison and Milliken, 2000). Lin *et al.* (2023) find that when an organization demonstrates tolerance for mistakes, it reduces employees' fear of failure and encourages them to propose new ideas and challenge existing practices, thereby fostering change-oriented organizational citizenship

behavior. When the boundaries between family and business roles are blurred, identity and emotional conflicts can arise between successors and incumbents, weakening the organization's acceptance of the younger successors who challenge authority (Li *et al.*, 2023). Moreover, empirical research has identified organizational culture as one of the key factors associated with senior executives' succession planning in the UAE's public sector (Al Suwaidi *et al.*, 2020). An overly conservative organizational culture limits the effective transfer of knowledge and the development of potential successors, undermining the implementation of succession plans.

Al Jahwari and Alwi (2023) note that the availability of a talent pool—whether the organization possesses a sufficient number of potential successors internally—is a critical factor for successful succession planning. In healthcare organizations, succession plans that combine competency assessments with the identification of those with leadership potential have been found to enhance the management capabilities of candidates and improve leadership-role transition rates (Titze *et al.*, 2014). Moreover, Campion *et al.* (2020), in a study on competency models, emphasize that establishing the model is not enough; the model must be integrated into performance management and organizational strategy to enable the systematic identification and development of competencies required in the future. Institutionalizing successor development within corporate and family governance structures ensures the continuity of talent pools and competency assessment mechanisms while enhancing the transparency and effectiveness of succession planning (Baltazar *et al.*, 2023). Meanwhile, Thakur and Sinha (2024) highlight that the institutionalized design of formal governance tools, such as family councils, succession committees, and family constitutions, can help provide stable support to family businesses for the succession process, ensuring greater continuity and transparency in competency assessment and talent pool operations. Similarly, in the public-sector context, Al Suwaidi *et al.* (2020) identify competency assessment and talent pool systems as indispensable structural elements of administrative succession planning. In summary, human-resource systems and competency assessments are not mere supportive tools; rather, they are key determinants of a well-planned and sustainable succession process.

Dragoni *et al.* (2009) note that organizations can effectively foster managerial capabilities by assigning highly developmental tasks, such as cross-functional assignments, major projects, or overseas postings, which serve as an important mechanism for systematically cultivating future successors. Furthermore, the development of succession and leadership pipelines should not rely solely on formal training. Mentoring programs, coaching mechanisms, and developmental assignments should be regarded as core approaches toward establishing an institutionalized and continuous talent development pathway (Fuentes, 2020). Likewise, Baltazar *et al.* (2023) highlight that institutionalized talent development, such as job rotation, mentoring programs, and planned developmental initiatives, enhances successors' professional legitimacy and increases their willingness to invest in innovation after assuming leadership. Monticelli *et al.* (2025), in an investigation of Brazilian family businesses, point out that an "external experience (including international assignments and project leadership)—returning to assume succession"

model, when combined with mentoring programs and rotation mechanisms, facilitates faster organizational adaptation and leadership development for successors. Empirical studies have identified leadership development opportunities as a key factor in senior executive succession planning (Shukor and Hussain, 2019; Al Suwaidi *et al.*, 2020). Rather than implementing these opportunities in a scattered manner, institutionalizing them has been shown to improve succession success (Baltazar *et al.*, 2023). Quarato *et al.* (2025) find that systematic mentorship opportunities to incoming CEOs from outgoing family CEOs ensures effective transfer of knowledge and managerial style and significantly enhance post-succession financial performance. In summary, the literature supports incorporating highly developmental assignments, mentoring, and coaching mechanisms as essential components in systematically cultivating future successors.

2.2. Individual and Senior Executive Attitudes

The attitudes of individuals and senior executives are critical factors determining the success of succession planning (Kesner and Sebor, 1994). Wang *et al.* (2019) note that even when successors possess the necessary knowledge and skills, a lack of willingness or motivation can hinder effective implementation of succession plans. Martini and Dewi (2020) emphasize the importance of successors' willingness in succession planning for family businesses. From the perspective of incumbent managers, successors' willingness is a significant influencing factor in the execution of succession plans (Lee *et al.*, 2023). Gagné *et al.* (2021) conducted a longitudinal study of Canadian family businesses, finding that beyond being a key determinant of successful completion, a successor's intrinsic motivation can also be strengthened through the trust and support of incumbents. Pahnke *et al.* (2024) point out that there is often a gap between "expected" and "actual" succession in family businesses, with successors' lack of motivation to assume responsibility being an important contributing factor. In summary, a successor's willingness is a critical factor affecting whether succession planning can be advanced effectively.

Furthermore, when the incumbent CEO holds founder status, the extent of succession planning is generally lower than that of non-founder CEOs. One reason for this is the difficulty founders face in letting go, where they are often unwilling or find it challenging to transfer authority to successors (Umans *et al.*, 2021). Li *et al.* (2023) note that when incumbents' self-concept remains strongly tied to their founder role or family authority, psychological barriers to leadership delegation may intensify, affecting the smooth implementation of succession arrangements. Additionally, Pahnke *et al.* (2024) note that an incumbent leader's hesitation to delegate responsibilities is a key factor contributing to the gap between expected and actual succession. Lu *et al.* (2022), in a study of Chinese family businesses, observe that the sampled CEOs' average age is close to the expected retirement age in China. Their study controlled for CEO age and retirement expectations, indicating that these factors may influence tendencies in succession planning. In summary, incumbent leader's age, retirement expectations, and willingness to delegate authority are all important individual factors affecting corporate succession planning.

Shipp *et al.* (2009) propose and test the validity and reliability of the Temporal Focus Scale to systematically measure individuals' attentional distribution across different temporal dimensions. Recent empirical studies have applied this scale to senior management and succession planning. In Chinese family businesses, CEOs or incumbent leaders with a strong future focus are more likely to incorporate succession into their strategic agenda and promote institutionalized succession planning, as they tend to pay more attention to long-term consequences and future opportunities (Lu *et al.*, 2022). Fehre *et al.* (2023) note that when identifying environmental issues, CEOs with a stronger future time perspective are more likely to interpret these issues as opportunities and take corresponding action, supporting the mechanism whereby future orientation promotes long term-oriented decision-making, aligning with the long-term planning characteristics of succession initiatives. Additionally, studies on innovation (e.g., Hussain *et al.*, 2024) have shown that future-oriented CEOs are more likely to engage in long-term, forward-looking innovation investments, indirectly supporting the adoption of long-term succession and talent cultivation strategies. In summary, an incumbent leader's temporal focus significantly impacts succession planning.

2.3. Environmental and External Conditions

In addition to individual and organizational factors, environmental and external conditions influence the success of succession planning (Kesner and Sebor, 1994). Hills (2009) emphasizes that succession planning should be integrated into the organization's overall talent management strategy, with the aim of balancing internal talent pipeline development with external market recruitment to address challenges caused by talent shortages and labor market competition. Hewitt (2009) observes that with the onset of a large-scale wave of retirements, organizations that fail to implement systematic succession planning at an early stage risk experiencing a leadership vacuum due to the scarcity of external talent, intense competition in the market, and the loss of internal knowledge. Recent studies indicate that when there is a lack of internal successors or they are not yet fully developed, organizations often rely on external talent to fill vacancies in senior leadership. However, the scarcity of external senior talent and the intensity of market competition result in high costs and risks in the search for suitable successors (Fernández-Aráoz *et al.*, 2021). Likewise, a study by Martinez (2025) notes that the shortage of external senior talent and fierce market competition make it difficult for organizations to identify appropriate successors. Practical surveys further reveal that the scarcity of senior talent has become one of the primary obstacles in implementing succession plans, reflecting that besides being a widely discussed theoretical issue, talent shortages represent a pervasive real-world challenge for organizations (Robert Walters Taiwan, 2024). Overall, succession planning should be regarded as an integral aspect of a comprehensive talent management strategy, incorporating the development of internal talent pipelines and external market recruitment to effectively address the challenges posed by labor market competition and the scarcity of talent.

Knowledge transfer and institutional learning are key mechanisms for ensuring the continuity of senior manage-

ment experience and core competencies (Argote and Ingram, 2000; Argote, 2013). When critical knowledge is not institutionalized or effectively transmitted, organizations are prone to experience knowledge gaps when leaders or senior personnel depart, which may negatively impact decision-making and strategy implementation (Szulanski, 1996). Easterby-Smith *et al.* (2000) emphasize that the integrity and continuity of institutional learning depend on the institutionalized preservation and intergenerational transfer of knowledge; otherwise, vital experience and professional skills may be lost with personnel turnover. Meanwhile, Baltazar *et al.* (2023) note that tacit knowledge, if not transmitted through institutionalized measures, can affect successors' innovation capabilities and decision-making quality. Aboelmaged *et al.* (2024) point out that the succession process serves as a critical bridge for knowledge transfer; without institutionalized mechanisms for knowledge retention and transfer, organizations risk losing essential decision-making experience. McAdam *et al.* (2024) highlight that pathways for institutionalized participation can safeguard continuous intergenerational transmission of practical knowledge. Recent research has also identified knowledge transfer as a core strategy for successful succession, as it enables successors to gradually accumulate experience and capabilities (Baltazar *et al.*, 2025). In summary, knowledge transfer and institutional learning not only affect organizational performance but are directly linked to the effective implementation of succession planning for senior executives, underscoring the necessity of establishing systematic mechanisms for knowledge retention and transmission.

Davis *et al.* (1997) proposed a generational succession model for family businesses, indicating that governance arrangements and member-interaction patterns influence the selection of successors and the smooth transfer of authority. In family businesses, ownership structure, relationships among family members, and family culture play critical roles in succession decisions (Chrisman *et al.*, 2005; Liu, 2018). Internal emotional conflicts within the family often undermine the implementation and success of succession plans (Li *et al.*, 2023). Ownership structure and governance traditions profoundly affect strategic decision-making and succession willingness (Schweiger *et al.*, 2024). High ownership concentration and family complexity prompt enterprises to introduce governance mechanisms to address internal family power dynamics and management control issues. In the absence of transparent governance and external oversight, these factors may compromise the legitimacy and objectivity of succession arrangements (Thakur and Sinha, 2024). Empirical studies further show that while high ownership concentration and strong family control in family businesses can help maintain long-term stability, they may increase the risk of succession failure due to family conflicts or insufficient institutionalized governance (Miller *et al.*, 2003). Moreover, a comparative study by Miller *et al.* (2008) found that, compared with non-family businesses, succession arrangements in family businesses rely more heavily on family culture and governance structures, which jointly determine the effectiveness of succession plans and the enterprise's continuity. Hu *et al.* (2024) note that ownership structures and governance models simultaneously influence succession decisions: when family members are highly involved and closely connected,

relational governance dominates; meanwhile, with generational transitions and increasing external regulatory demands, contractual governance is progressively introduced. In summary, the ownership and governance characteristics of family businesses are critical structural factors influencing succession decisions and must be incorporated into research on succession planning.

The main and sub-criteria used in this study are summarized in Table 1.

2.4. Summary

Synthesizing the literature reviewed above, the success of senior executive succession planning is primarily influenced by three dimensions. First, organizational strategy and an institutional design provide an institutionalized, systematic framework for succession planning, encompassing talent selection, competency assessment, talent pool development, and leadership development mechanisms. These systems reduce uncertainty in the succession process while ensuring the continuous transfer of knowledge and capabilities (Rothwell, 2010; Paço *et al.*, 2021; Mans-Kemp and Flanagan, 2022). Second, individual and senior executive attitudes are critical to succession planning. The willingness and motivation of successors, and whether incumbent leaders are willing to delegate authority and possess a future-oriented mindset, directly influence the implementation and effectiveness of succession (Wang *et al.*, 2019; Umans *et al.*, 2021; Lu *et al.*, 2022). Third, environmental and external conditions are essential factors. These include talent scarcity in the labor market, competition for external senior talent, the robustness of organizational knowledge transfer mechanisms, and the governance structures and culture of family businesses. Such external and institutional conditions affect the legitimacy, efficiency, and success of succession arrangements (Fernández-Aráoz *et al.*, 2021; Aboelmaged *et al.*, 2024; Thakur and Sinha, 2024).

However, despite the multi-dimensional insights provided by the aforementioned studies, several research gaps remain:

1. Limited systematic comparison and verification in NPOs: Especially within Taiwan's institutional context, the determinants of senior executive succession planning in NPOs have yet to be subjected to quantitative analysis and cross-factor interaction investigation. Consequently, the institutional, cultural, and talent development elements that exert critical influence in the context of NPOs remain unclear, creating a practical design gap.

2. The causal relationship between “successor’s willingness” and “incumbent leader’s delegation inclination”: Incumbent CEOs, particularly founders, often hesitate to delegate authority due to role attachment and psychological barriers, thereby affecting the arrangement and implementation of succession plans. However, the literature has primarily focused on family businesses and rarely explored NPOs. Meanwhile, few quantitative studies compare the relative influence and causal relationship between “successor’s willingness” and “incumbent leader’s delegation inclination.”

3. Relative importance and influence path of knowledge transfer: Although the literature highlights the importance of knowledge transfer and institutional learning for preventing leadership vacuums and knowledge gaps, current studies largely remain at the conceptual or qualitative case level. There is a lack of empirical analysis that integrates systematic decision-making methods (e.g., AHP, DEMATEL) to compare the relative importance and influence pathways of knowledge transfer among the various factors determining succession.

Overall, the success of a succession plan cannot be explained by a single factor; rather, it results from the dynamic interplay of institutional design, individual attitudes, and external conditions.

Table 1. Criteria and sub-criteria for succession planning of senior executives.

Main Criteria	Sub-criteria	Explanation/Mechanism
Organizational Strategies/Institutional Factors	Institutionalized Succession Strategy	A comprehensive strategy and institutional process can reduce organizational risks and ensure smooth succession (Rothwell, 2010; Al Suwaidi <i>et al.</i> , 2020; Paço <i>et al.</i> , 2021; Mans-Kemp and Flanagan, 2022; Yudianto <i>et al.</i> , 2023; Baltazar <i>et al.</i> , 2025).
Organizational Strategies/Institutional Factors	Organizational Culture	Organizational culture influences employee voice, sense of safety, and power interactions, thereby affecting knowledge transfer, successor development, and the effective implementation of succession plans (Morrison and Milliken, 2000; Al Suwaidi <i>et al.</i> , 2020; Li <i>et al.</i> , 2023; Lin <i>et al.</i> , 2023).
Organizational Strategies/Institutional Factors	Institutionalized Talent Cultivation and Competency Assessment	Institutionalized development and competency assessment ensure that successors are adequately prepared and that succession is sustainable (Dragoni <i>et al.</i> , 2009; Titzer <i>et al.</i> , 2014; Shukor and Hussain, 2019; Campion <i>et al.</i> , 2020; Al Suwaidi <i>et al.</i> , 2020; Fuentes, 2020; Al Jahwari and Alwi, 2023; Baltazar <i>et al.</i> , 2023; Thakur and Sinha, 2024; Monticelli <i>et al.</i> , 2025; Quarato <i>et al.</i> , 2025).
Individual and Senior Executive Attitudes	Succession Willingness and Motivation	Successors' intrinsic motivation and willingness influence whether they take responsibility and successfully complete the succession process (Wang <i>et al.</i> , 2019; Martini and Dewi, 2020; Gagné <i>et al.</i> , 2021; Lee <i>et al.</i> , 2023; Pahnke <i>et al.</i> , 2024).

		<i>al.</i> , 2024).
Individual and Senior Executive Attitudes	Leadership Delegation and Founder's Mindset	The founder's willingness to delegate authority and their self-concept attachment affect the smoothness of succession arrangements (Umans <i>et al.</i> , 2021; Lu <i>et al.</i> , 2022; Li <i>et al.</i> , 2023; Pahnke <i>et al.</i> , 2024).
	Future Focus and Long-term Orientation	Leaders with a strong future orientation promote long-term decision-making and the institutionalization of succession planning (Shipp <i>et al.</i> , 2009; Lu <i>et al.</i> , 2022; Fehre <i>et al.</i> , 2023; Hussain <i>et al.</i> , 2024).
Environmental and External Conditions	Availability of Talent in the External Labor Market	The scarcity of senior talent and competitive labor markets affect the search and selection of successors (Hills, 2009; Hewitt, 2009; Fernández-Aráoz <i>et al.</i> , 2021; Robert Walters Taiwan, 2024; Martinez, 2025).
Environmental and External Conditions	Knowledge Transfer and Institutional Learning	Institutionalized knowledge retention and transfer ensure continuity in decision-making and capabilities (Szulanski, 1996; Easterby-Smith <i>et al.</i> , 2000; Argote and Ingram, 2000; Argote, 2013; Baltazar <i>et al.</i> , 2023; Aboelmaged <i>et al.</i> , 2024; McAdam <i>et al.</i> , 2024; Baltazar <i>et al.</i> , 2025).
Environmental and External Conditions	Ownership and Governance Structure	Family or corporate governance influences succession decisions and the effectiveness of succession planning (Davis <i>et al.</i> , 1997; Miller <i>et al.</i> , 2003; Chrisman <i>et al.</i> , 2005; Miller <i>et al.</i> , 2008; Liu, 2018; Li <i>et al.</i> , 2023; Thakur and Sinha, 2024; Schweiger <i>et al.</i> , 2024; Hu <i>et al.</i> , 2024).

Source: The authors.

3. RESEARCH METHODOLOGY

3.1. Research Design

This study aims to investigate the key determinants of executive succession planning in Taiwanese NPOs and employs a multi-criteria decision-making (MCDM) approach to integrate subjective expert judgments with objective structural analysis. As succession planning involves multiple dimensions, including organizational strategy, leadership attitudes, and external conditions, a single analytical method is insufficient to fully capture the complex interrelationships among factors. Therefore, this study combines the AHP and DEMATEL methods to conduct an integrated analysis.

AHP is used to determine the relative importance and ranking of each dimension and criterion, and DEMATEL is employed to clarify the causal relationships and directions of influence among factors. Through the integrated AHP–DEMATEL analysis, it is possible to capture the relative weights of criteria and the structure of their interrelationships, thereby enhancing the model's theoretical explanatory power and practical applicability (Tzeng and Huang, 2011).

3.2. Research Framework

Based on the literature review and the opinions of two non-profit organization experts, this study establishes an analytical framework consisting of three main criteria and nine sub-criteria (Fig. 1).

The main and sub-criteria are as follows:

1. Organizational Strategies/Institutional Factors
 - (1) Institutionalized Succession Strategy
 - (2) Organizational Culture
 - (3) Institutionalized Talent Cultivation and Competency Assessment
2. Individual and Senior Executive Attitudes

- (1) Succession Willingness and Motivation
- (2) Leadership Delegation and Founder's Mindset
- (3) Future Focus and Long-Term Orientation
3. Environmental and External Conditions
 - (1) Availability of Talent in the Labor Market
 - (2) Knowledge Transfer and Institutional Learning
 - (3) Ownership and Governance Structure

3.3. AHP Analysis

AHP analysis was conducted following the procedure outlined by Saaty (1980), with the specific steps detailed as follows:

Step 1: Selection of Assessment Dimensions and Factors to Establish the Hierarchical Structure

Selecting assessment dimensions and factors constitutes the most critical part of this study, as shown in Table 1. Based on these dimensions and factors, a hierarchical structure was established, as illustrated in Figure 1. The top level represents the evaluation goal, followed sequentially by the dimension and factor levels.

Step 2: Construction of Pairwise Comparison Matrices

To assess the relative importance of each dimension and factor, pairwise comparisons were conducted using the semantic scale presented in Table 2. The pairwise comparison results obtained from the questionnaires reflect the experts' judgments on the relative importance of each dimension and factor.

Suppose there are h experts (E_1, E_2, \dots, E_h), tasked with evaluating n assessment dimensions (C_1, C_2, \dots, C_n) and p, q, r assessment factors under each dimension (e.g., $C_{11}, \dots, C_{1p}; C_{t1}, \dots, C_{tq}; C_{k1}, \dots, C_{kr}$).

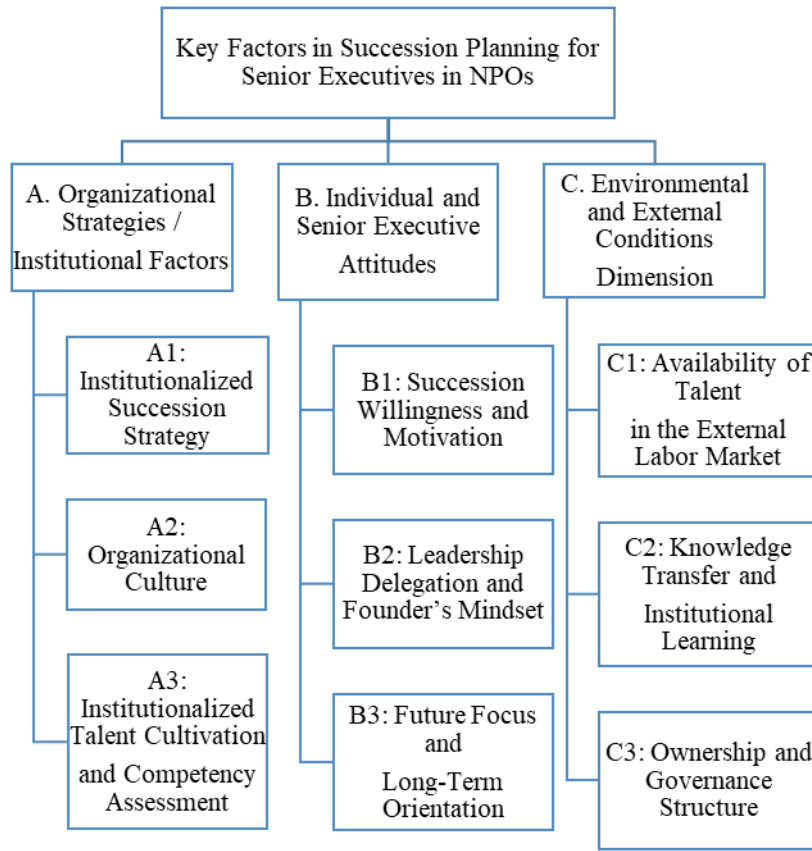


Fig. (1). Hierarchical structure of key factors in executive succession planning for NPOs Source: The authors.

Table 2. Meaning and description of the AHP rating scale.

Rating Scale	Definition	Description
1	Equally Important	Both activities contribute equally to the goal.
Rating Scale	Definition	Description
3	Slightly More Important	Experience and judgment slightly favor one activity over the other.
5	Important or Clearly More Important	Experience and judgment clearly favor one activity over the other.
7	Very Important or Much More Important	One activity has a very strong advantage over the other, and its dominance can be practically demonstrated.
9	Absolutely Important	Evidence supporting one activity reaches the highest degree of affirmation.
2, 4, 6, 8	Intermediate Values Between Adjacent Scales	Used when a compromise is needed.

Source: Saaty (1980).

Let a_{ts}^k represent expert E_k 's evaluation of the relative importance of dimension C_t compared with C_s . The pairwise comparison matrix A_k for expert E_k can then be expressed as follows:

$$A_k = [a_{ts}^k]_{n \times n}$$

where $a_{ts}^k = 1$ (when $t = s$), and $a_{ts}^k = 1/a_{st}^k$ (when $t \neq s$).

The same procedure can be applied to construct pairwise comparison matrices for the factors under each dimension.

Step 3: Consistency Testing

Consistency testing is a critical step in AHP and aims to verify the logical consistency of expert judgments. It can be assessed using the consistency ratio (C.R.), defined as follows:

$$C.R. = \frac{C.I.}{R.I.}$$

where the consistency index (C.I.) is presented as follows:

$$C.I. = \frac{\lambda_{\max} - n}{n - 1}$$

Where n is the number of criteria being compared and λ_{\max} is the maximum eigenvalue of the pairwise comparison matrix A_k .

The steps to calculate λ_{\max} are as follows:

Calculate the weight w_t^k for each criterion:

$$w_t^k = \frac{(\prod_{s=1}^n a_{ts}^k)^{1/n}}{\sum_{t=1}^n (\prod_{s=1}^n a_{ts}^k)^{1/n}}, t = 1, 2, \dots, n; k = 1, 2, \dots, h$$

Calculate the eigenvalue λ_{\max} :

$$\lambda_{\max} = \frac{1}{n} \sum_{t=1}^n \sum_{s=1}^n a_{ts}^k \frac{w_s^k}{w_t^k}$$

The random index (R.I.) can be obtained from Table 3 provided by Saaty (1980). If $C.R. \leq 0.1$, the consistency test is considered to have been passed.

Table 3. Random Index(R.I.).

n	1	2	3	4	5	6	7
R.I.	0.00	0.00	0.58	0.90	1.12	1.24	1.32

Source: Saaty (1980)

Step 4: Calculating the Weights of Assessment Dimensions and Factors

Assuming that the evaluations from $l \leq h$ experts have passed the consistency test, these experts' pairwise comparison matrices can then be aggregated to form a combined matrix B :

$$B = [b_{ts}]_{n \times n}$$

where

$$b_{ts} = \left(\prod_{r=1}^l b_{ts}^r \right)^{1/l}, \text{ if } t < s; b_{ts} = 1, t = s; b_{st} = 1/b_{ts}, t \neq s$$

Next, the final weight of criterion C_t can be calculated as follows:

$$w_t = \frac{(\prod_{s=1}^n b_{ts})^{1/n}}{\sum_{t=1}^n (\prod_{s=1}^n b_{ts})^{1/n}}, t = 1, 2, \dots, n$$

The same procedure applies to the evaluation factors under each criterion.

Step 5: Calculating the Integrated Weights Across Levels

Based on the criterion weights w_r and factor weights w_u obtained from the previous step, the integrated weight of each evaluation factor (P_u) can be calculated as follows:

$$P_u = w_t \times w_u, t = 1, 2, \dots, n; u = 1, 2, \dots, p, q, r$$

This yields the comprehensive weights for all criteria and evaluation factors, which can then be used for subsequent analysis of relationships and influence paths in conjunction with the DEMATEL method.

3.4. DEMATEL Analysis

The DEMATEL method is used to analyze the causal relationship structure among key determining factors, clarifying the direction and strength of their interrelationships. Based on the procedures outlined by Hu *et al.* (2011) and

Yang *et al.* (2016), the DEMATEL process in this study is summarized as follows:

Step 1: Defining Key Determining Factors and Establishing a Quantitative Scale

This study first identifies the key factors influencing executive succession planning in NPOs and then establishes a scale to assess their impact. The questionnaire employs a five-level influence scale: 0 indicates "no influence"; 1 indicates "low influence"; 2 indicates "moderate influence"; 3 indicates "high influence"; and 4 indicates "very high influence."

When completing the questionnaire, the participating experts (decision makers, DMs) are asked to use pairwise comparisons to evaluate the extent to which one factor affects another.

Step 2: Constructing the Direct-Relation Matrix

Based on the impact assessments provided by the experts, the direct-relation matrix is calculated. Suppose there are n determining factors and h experts. Let x_{ij}^k ($i, j = 1, 2, \dots, n; k = 1, 2, \dots, h$) represent the k -th expert's assessment of the influence of factor i on factor j . The average value across all experts is calculated as follows:

$$y_{ij} = \frac{1}{h} \sum_{k=1}^h x_{ij}^k$$

Using these averages, the collective direct-relation matrix Y for all experts can be constructed as follows:

$$Y = \begin{bmatrix} y_{11} & \cdots & y_{1n} \\ \vdots & \ddots & \vdots \\ y_{n1} & \cdots & y_{nn} \end{bmatrix}$$

Step 3: Normalizing the Direct-Relation Matrix

To avoid bias caused by differences in scales, the matrix Y must be normalized. First, compute the sums of each row and each column, and then take the maximum value as the normalization factor S :

$$S = \max\left(\max_{1 \leq i \leq n} \sum_{j=1}^n y_{ij}, \max_{1 \leq j \leq n} \sum_{i=1}^n y_{ij}\right)$$

Next, S divide each element of matrix Y by S to obtain the **normalized direct-relation matrix** $X = Y/S$.

Step 4: Deriving the Total-Relation Matrix

The normalized matrix X captures direct as well as indirect influence relationships. By raising the matrix to successive powers as $k \rightarrow \infty$, the values converge, yielding the **total-relation matrix** T :

$$T = X(I - X)^{-1}$$

Table 4. Meaning of quadrants in the cause–effect diagram.

Prominence ($D_i + R_j$)	Relation ($D_i - R_j$)	Meaning	Quadrant
Above threshold	Positive	Core determinant factors that should be prioritized for improvement	I
Below threshold	Positive	Dependent on other factors but still exerts influence	II
Below threshold	Negative	Independent factors with low influence and low susceptibility	III
Above threshold	Negative	Important determinant factors but primarily belong to the influenced group	IV

Source: Yang *et al.* (2016).

where I is the identity matrix. Element t_{ij} of matrix T represents the overall influence of factor i on factor j .

Step 5: Calculating the Row and Column Sums

In the total-relation matrix T , define

(1) Row sum $D_i = \sum_{j=1}^n t_{ij}$: represents the extent to which factor i influences other factors.

(2) Column sum $R_j = \sum_{i=1}^n t_{ij}$: represents the extent to which factor j is influenced by other factors.

Step 6: Determining Prominence and Relation

Based on D_i and R_j , further analysis can be conducted:

(1) Prominence $D_i + R_j$: Represents the total strength with which a factor influences and is influenced by other factors within the overall system. Higher values indicate that the factor occupies a more central role in the system.

(2) Relation $D_i - R_j$: Indicates the factor's role within a cause–effect group.

(a) If $D_i - R_j > 0$: The factor belongs to the “Cause Group,” which exerts a dominant influence over other factors.

(b) If $D_i - R_j < 0$: The factor belongs to the “Effect Group,” which is primarily influenced by other factors.

To avoid overly complex and difficult-to-interpret relationships, a threshold can be set to filter significant relationships. Common methods for determining the threshold include expert judgments, the scree test, maximum mean entropy, the decomposed Theory of Planned Behavior model, and arithmetic means.

The threshold is defined as the average of all elements in the total-relation matrix. When a relationship value meets or exceeds the threshold, it is represented with an arrow. Due to its simplicity, this study adopts the arithmetic mean method proposed by Shien *et al.* (2010), using the values in matrix T to calculate the threshold.

Step 7: Constructing the Cause–Effect Diagram

Each factor's coordinates $(D_i + R_j, D_i - R_j)$ are plotted on a two-dimensional graph to form the cause–effect diagram. The horizontal axis represents prominence, whereas

the vertical axis represents relation. This diagram simplifies complex causal relationships, facilitating understanding of the structure and interactions among factors and supporting the development of improvement strategies.

According to Yang *et al.* (2016), the cause–effect diagram can be divided into four quadrants, with their meanings summarized in Table 4:

3.5. Integrating the AHP and DEMATEL Methods

This study employs an integrated AHP–DEMATEL approach to systematically investigate the key determinants of executive succession planning in NPOs. The AHP method effectively decomposes complex problems into multilevel dimensions and factors, enabling the quantification of the relative importance of each factor, with the advantages of being systematic and structurally clear. However, AHP assumes that the dimensions and sub-criteria are independent of one another and only evaluates relative relationships between hierarchical levels. It cannot reveal potential interdependencies or causal relationships among different factors—an assumption that often does not fully hold in practical contexts.

To overcome this limitation, this study incorporates the DEMATEL method, which evaluates the direct influence among factors based on expert judgments to identify the causal relationships and interaction structure among the criteria. DEMATEL visualizes the network of interrelationships among criteria and also helps distinguish key driving factors from those that are driven, thereby effectively addressing AHP's inability to capture inter-factor interactions (Hsu *et al.*, 2023).

Notably, although DEMATEL can be used to assess the interrelationships and importance of criteria, its analytical procedure does not include a built-in consistency verification mechanism. By contrast, AHP incorporates a rigorous consistency ratio (CR) test to ensure the rationality and internal coherence of decision-makers' judgments. In this study, all AHP pairwise comparison matrices satisfied the consistency requirement of $CR < 0.1$, indicating a high level of consistency and reliability in the experts' evaluations.

Synthesizing the above considerations, this study applies AHP to assess the relative importance of the dimensions and sub-criteria and employs DEMATEL to reveal the causal structure and interrelationships among the criteria. Integrating these two methods enhances the depth and breadth of the

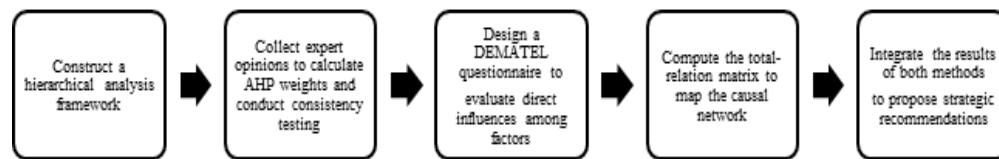


Fig. (2). Analysis of key factors of succession planning for senior executives in NPOs based on AHP–DEMATEL.

Source: The authors

analysis, lending stronger theoretical significance and practical value to the findings. The detailed analytical procedure is illustrated in Figure 2 and includes the following steps: constructing the hierarchical framework, collecting expert judgments for AHP weight estimation and consistency verification, designing the DEMATEL questionnaire to evaluate direct influences among factors, deriving the total-relation matrix to map the causal network, and integrating the results of both methods to propose strategic recommendations.

4. RESULTS

4.1. AHP Findings

This study employed the AHP to assess the key factors influencing succession planning for senior executives in Taiwanese NPOs. Ten experts with substantial experience in the nonprofit sector were invited to conduct pairwise comparisons. The experts represented seven NPOs of varying sizes and included three female leaders, six CEOs, one human resources director, and seven board members. The questionnaire was administered in one-on-one sessions in which the authors explained each item in detail before the experts completed the assessment. A total of 10 valid responses were collected, yielding a 100% response rate. Robbins (1994) recommends that group decision-making studies engage approximately 5–7 experts; accordingly, the number of valid responses in this study demonstrates adequate representativeness. The analytical results, presented in Table 5, indicate the overall ranking of weights across main and sub-criteria, reflecting their relative importance. These findings provide an empirical foundation for succession planning within NPOs.

At the primary-criteria level, Organizational Strategies/Institutional Factors (A) carries the highest weight at 0.4449, indicating that institutionalized succession mechanisms and talent-cultivation structures exert a decisive influence on succession success. The second-highest weight is assigned to Individual and Senior Executive Attitudes (B) at 0.3641, suggesting that successors' willingness and leadership delegation play a crucial role in advancing succession planning. Although Environmental and External Conditions (C) ranks last with a weight of 0.1910, it still exerts a meaningful influence, particularly in areas related to knowledge management and governance structures.

Among the sub-criteria, the overall ranking shows that the top five items all fall under the main criteria A and B, indicating that internal systems and leadership attitudes are the core drivers of succession planning. Among them, Institutionalized Talent Cultivation and Competency Assessment (A3) ranks first with a combined weight of 18.03%, underscoring the urgency of establishing substantive pipelines for

talent development and evaluation. The second-ranked criterion is Succession Willingness and Motivation (B1), with a combined weight of 17.35%, demonstrating that institutionalized talent cultivation and the successor's personal motivation constitute the two most critical factors for successful succession.

Next, Organizational Culture (A2), Institutionalized Succession Strategies (A1), and Leadership Delegation and Founder's Mindset (B2) rank third, fourth, and fifth, with weights of 15.86%, 10.60%, and 10.18%, respectively. This indicates that an open organizational culture, an institutionalized succession plan, and leadership delegation are all indispensable. By contrast, although Knowledge Transfer and Institutional Learning (C2) is highly significant within environmental and external conditions, its overall weight is relatively low. This outcome can be attributed to the lower weight of its parent dimension, respondents' emphasis on internal governance factors, the long-term nature of knowledge transfer, and its dependence on organizational culture and leadership attitudes. Therefore, it appears to exert a comparatively modest influence in the overall weighting.

Taken together, the results indicate that the key determinants influencing the effectiveness of succession planning are concentrated in institutionalized talent cultivation, succession willingness, and the establishment of organizational culture. Their combined weight reaches 51.24%, identifying them as high-priority factors (Hsu and Ding, 2021). By contrast, external factors, such as the availability of talent in the external labor market, while not unimportant, fall largely outside the organization's direct control and therefore exert a comparatively limited direct influence on succession outcomes.

Overall, the AHP results support the conclusion that NPOs seeking to advance successful succession must begin by strengthening institutionalized succession and talent-development strategies, creating an enabling environment for successor engagement, and cultivating an open and supportive organizational culture. These measures are essential to ensuring the sustainable transmission of organizational missions and values.

4.2. DEMATEL Causal Relationship Analysis

This study applies the DEMATEL method to analyze the causal relationships and strength of influence among the determining factors, using indicators such as row sum (D), column sum (R), prominence (D + R), and relation (D – R) for interpretation. The analysis focuses on the top five sub-criteria identified through the AHP total weight ranking, whose combined weight reaches 72.02%, indicating substantial influence. Table 6 presents the results of the total influence relation matrix for each sub-criterion, with a threshold

Table 5. Determinants influencing senior executive succession planning in NPOs.

Main Criterion Code	Main Criterion	Main Criterion Weight	Sub-criterion Code	Sub-criterion	Sub-criterion Weight	Combined Weight	Overall Ranking
A	Organizational Strategies/Institutional Factors	0.4449	A3	Institutionalized Talent Cultivation and Competency Assessment	0.4054	18.03%	1
B	Individual and Senior Executive Attitudes	0.3641	B1	Succession Willingness and Motivation	0.4764	17.35%	2
A	Organizational Strategies/Institutional Factors	0.4449	A2	Organizational Culture	0.3565	15.86%	3
A	Organizational Strategies/Institutional Factors	0.4449	A1	Institutionalized Succession Strategy	0.2381	10.60%	4
B	Individual and Senior Executive Attitudes	0.3641	B2	Leadership Delegation and Founder's Mindset	0.2797	10.18%	5
B	Individual and Senior Executive Attitudes	0.3641	B3	Future Focus and Long-term Orientation	0.2439	8.88%	6
C	Environmental and External Conditions	0.1910	C2	Knowledge Transfer and Institutional Learning	0.4605	8.79%	7
C	Environmental and External Conditions	0.1910	C3	Ownership and Governance Structure	0.3014	5.76%	8
C	Environmental and External Conditions	0.1910	C1	Availability of Talent in the External Labor Market	0.2381	4.55%	9

Source: The authors.

value of 14.43 (the arithmetic mean of $D + R$) applied to extract the key factors.

First, regarding causality (Relation, $D-R$), Leadership Delegation and Founder's Mindset (B2), Organizational Culture (A2), and Institutionalized Succession Strategy (A1) all exhibit positive values, indicating that they belong to the system's cause group. Among these, B2 has the highest causality score (1.25), making it the most influential key factor within the system, followed by A2 (0.66) and A1 (0.21), which also contribute to the propagation of influence. These findings suggest that sub-criteria related to robust succession systems, talent pool management, and training and development play an upstream driving role in the overall succession mechanism, and changes in these factors can effectively trigger a chain reaction across other criteria.

In contrast, A3 and B1 exhibit negative causality values, indicating that they belong to the effect group. Although Institutionalized Talent Cultivation and Competency Assessment (A3) functions as an outcome variable, it has the highest centrality (15.21), reflecting its close interaction with other criteria and role as a key indicator of overall succession effectiveness. Succession Willingness and Motivation (B1) is the most impacted outcome factor, demonstrating that its variation largely depends on upstream drivers. This finding suggests that outcomes such as succession effectiveness and organizational stability cannot be improved through isolated

measures but instead reflect the integrated performance of preceding criteria.

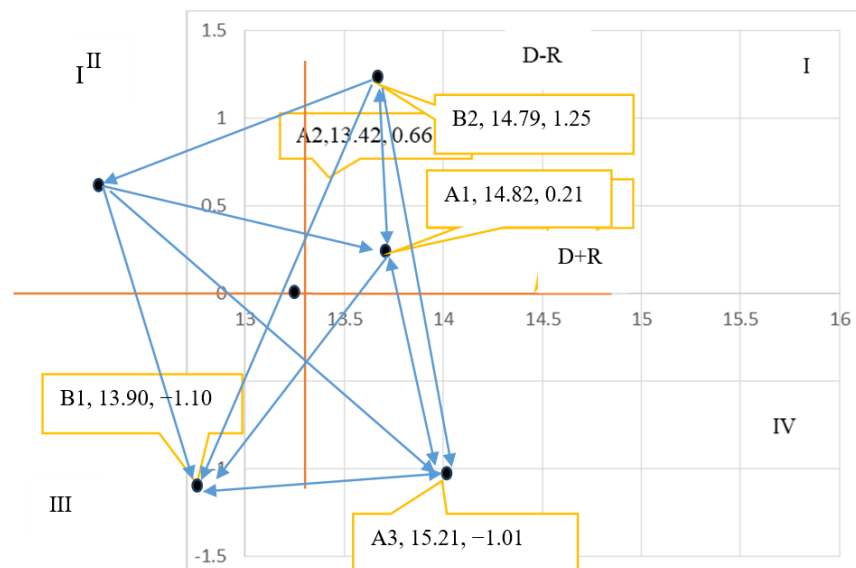
Integrating the causality and centrality analyses, this study identifies the main influence pathways as illustrated in Fig. (3). Using $D + R$ as the X-axis and $D - R$ as the Y-axis, with the center point at (14.43, 0.00), the diagram is divided into four quadrants. The results reveal a causal structure originating from B2, mediated through A1 and A2, and ultimately affecting A3 and B1. This finding carries important managerial implications for NPOs: to enhance the overall effectiveness of succession planning, strengthening B2 (e.g., institutionalized development, competency building, or key resource allocation) should be prioritized while improving the foundational systems and organizational culture represented by A1 and A2. This ensures that the influence is effectively transmitted to the outcome level. Ultimately, A3 can serve as the core indicator for monitoring succession effectiveness, whereas B1 can function as a supplementary performance reflection tool to assess the actual impact of interventions at the institutional level.

The DEMATEL results clearly illustrate a driver–mediator–outcome causal framework, emphasizing the critical role of institutional completeness, competency development, and talent identification in determining the success of succession planning. They also highlight that performance–outcome indicators should be regarded as an integrated reflection of the overall system's functioning. This causal

Table 6. Total influence relationship matrix.

Sub-criterion Code	Row Sum (D)	Column Sum (R)	Centricity (D+R)	Causality (D-R)	Quadrant Classification
A3	7.10	8.11	15.21	-1.01	IV
B1	6.40	7.50	13.90	-1.10	III
A2	7.04	6.38	13.42	0.66	II
A1	7.51	7.31	14.82	0.21	I
B2	8.02	6.77	14.79	1.25	I

Source: The authors.

**Fig. (3).** Cause-effect diagram.

Source: The authors.

framework can provide concrete guidance for subsequent policy formulation and resource allocation and assist NPOs in developing forward-looking and systematic succession management strategies.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

This study employed a MCDM approach, combining AHP and DEMATEL, to systematically analyze the key determinants influencing senior executives' succession planning in Taiwanese NPOs. The results indicate that the critical factors for succession planning are primarily concentrated within two dimensions: internal systems and senior executive attitudes. Among these, "Institutionalized Talent Cultivation and Competency Assessment" (A3) and "Succession Willingness and Motivation" (B1) emerged as the top two most influential factors, highlighting that the completeness of succession systems and the subjective willingness of successors are core drivers of successful succession planning. Additionally, "Organizational Culture" (A2), "Institutional-

ized Succession Strategy" (A1), and "Leadership Delegation and Founder's Mindset" (B2) were identified as indispensable factors, emphasizing the critical role of institutional arrangements and leadership attitudes in effectively implementing succession plans.

The DEMATEL results further reveal the causal structure among the sub-criteria, indicating that B2, A2, and A1 function as the primary driving factors, forming the upstream elements that initiate the succession process. Among these, B2 exhibits the strongest driving effect, indicating that the delegation inclination of founders or incumbent executives significantly influences the effectiveness of institutional implementation. A1 and A2, representing institutionalized strategies and organizational culture, act as intermediary factors that transmit and amplify this influence. In contrast, A3 and B1 are the effect group, with their changes reflecting the overall functioning of the preceding factors. Overall, the findings suggest that succession planning in NPOs is not driven by a single factor; rather, it is shaped by a causal chain comprising "leadership mindset → system design → talent cultivation → succession willingness."

5.2. Theoretical Contributions

This study makes three primary theoretical contributions:

1. Filling the quantitative research gap in nonprofit succession management: While Geib and Boenigk (2022) explored nonprofit succession issues through practical governance and institutional design, systematic quantitative comparisons remain limited. Although AHP has been widely applied in human-resource management (HRM; Salehzadeh and Ziaeiian, 2024), no prior studies have systematically combined AHP and DEMATEL to examine succession in NPOs. By employing AHP and DEMATEL, this study provides an integrated understanding of cross-factor interactions and causal structures, thereby addressing this gap in quantitative research.

2. Incorporating “succession willingness” and “incumbent leader’s delegation inclination” into a single analytical framework: Previous studies have largely focused on family businesses. This study demonstrates that these factors also exhibit a strong interaction in NPOs, revealing that delegation inclination functions as an upstream driving factor, whereas succession willingness represents one of the outcomes. AHP has been used to quantify stakeholder-related dimensions (D’Adamo, 2023) or HRM (Salehzadeh and Ziaeiian, 2024), and Chen *et al.* (2023) propose a hierarchical DEMATEL approach. Therefore, employing DEMATEL to identify the causal sequence from “leadership delegation → succession willingness” is feasible and methodologically grounded.

3. Clarifying the role of knowledge transfer: Although knowledge transfer and institutional learning (C2) are highly important within the context of environmental and external conditions, their overall influence ranking appears low due to several factors. The parent dimension itself carries a lower weight, respondents’ attention is primarily focused on internal governance factors, and knowledge transfer is inherently long-term and constrained by organizational culture and leadership attitudes. Given that AHP has been applied to quantify stakeholder-related dimensions (D’Adamo, 2023) and HRM (Salehzadeh and Ziaeiian, 2024), respondents tend to emphasize governance aspects. Meanwhile, knowledge transfer produces long-term effects, resulting in a relatively lower weight in the short-term rankings.

The specific distinctions between this study and previous research can be summarized as follows:

1. Topic and context: Prior studies often focus on corporate/industry sustainability, general HRM issues, or specific functions within NPOs (e.g., fundraising or social value measurement). In contrast, this study specifically examines succession planning for senior executives in NPOs.

2. Methodological integration: Previous studies frequently rely solely on AHP or DEMATEL (or combine AHP with other MCDM methods). By contrast, this study, integrates AHP (quantifying relative importance) with DEMATEL (revealing causal and driving relationships), enabling the study to answer “which factor is more important?” and “which factor drives which factors?” This dual approach provides a more comprehensive methodological framework.

3. Variable combination: This study incorporates “succession willingness” and “incumbent leader’s delegation inclination” within the same model and explores knowledge transfer as a mediating or long-term factor. The interactions between these three variables in nonprofit contexts remains underexplored in academic literature, with only limited qualitative reports or policy recommendations available and few quantitative studies conducting causal verification.

5.3. Practical Implications for Management

Based on the findings, the study provides three concrete and actionable management recommendations for NPOs:

1. Prioritize cultivating an empowerment culture and adjusting leadership mindset: B2 emerged as the strongest driving factor, indicating that before advancing succession planning, organizations should address psychological barriers among founders or senior executives such as positional attachment, habitual control tendencies, and succession-related anxiety.

2. Synchronously develop institutionalized succession strategies and organizational culture: A1 and A2 function as mediating factors, highlighting that institutional frameworks and organizational culture are indispensable factors. Organizations should establish transparent procedural frameworks, clearly defined succession processes, and an open communication environment to ensure effective implementation of succession readiness.

3. Establish ongoing talent development and talent pool management: A3 serves as the core outcome indicator, signifying that the effectiveness of succession systems depends on long-term investments in talent cultivation and competency assessment rather than short-term arrangements.

5.4. Research Limitations and Future Research Directions

This study has several limitations that provide guidance for future research:

1. Sample scope primarily limited to nonprofit experts in Taiwan: Future studies could expand the scope to different countries or organization types to examine the generalizability of the causal structure identified in this study.

2. Reliance on expert judgment: The findings may be influenced by subjective perceptions. Subsequent research could incorporate actual succession case data or longitudinal studies to enhance external validity.

3. Inclusion of diverse organizational types: Future research could examine social innovation organizations, foundations, and healthcare and educational institutions to explore how differences in institutional maturity and governance structures affect succession mechanisms.

5.5. Conclusion

This study employs a multilevel analytical framework combining the AHP and DEMATEL methods to examine succession planning for senior executives in NPOs. It reveals the critical influence mechanisms of factors such as

institutionalized talent cultivation, organizational culture, formal succession strategies, successors' willingness, and leaders' mindset to delegate authority. The findings provide empirical support for practical succession planning in NPOs and establish a foundation for future research on leadership continuity and organizational sustainability.

CONFLICT OF INTEREST

The authors declare no potential conflict of interest regarding the publication of this work. In addition, the ethical issues including plagiarism, informed consent, misconduct, data fabrication and/or falsification, double publication and/or submission, and redundancy have been completely witnessed by the authors.

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