

Factors Key to the Success of Nonprofit Organizations

Ming-Tao Chou¹, Chi-Ping Liu^{2,*} and Cathay Kuo-Tai Kang³

¹Department of Aviation and Maritime Transportation Management, College of Management, Chang Jung Christian University. Postal address: No.1, Changda Rd., Gueiren District, Tainan City 711301, Taiwan (R.O.C.).

²PhD Program in Business and Operations Management, College of Management, Chang Jung Christian University, Postal address: No.1, Changda Rd., Gueiren District, Tainan City 711301, Taiwan (R.O.C.).

³PhD Program in Business and Operations Management, College of Management, Chang Jung Christian University, Taiwan (R.O.C.)

Abstract: The present study combined the analytic hierarchy process (AHP) and decision-making trial and evaluation laboratory (DEMATEL) methods to systematically examine the key factors influencing the success of nonprofit organizations in Taiwan. AHP was used to quantify the relative weights of factors influencing organizational success through a hierarchical structure, addressing the lack of objective weighting in qualitative research on these factors. However, AHP assumes independence among factors and does not reflect their interactions. Hence, this study introduced DEMATEL to reveal the associations and causal relationships among the factors. The findings indicate that the core path to the success of nonprofit organizations is leadership → organizational capacity → financial and human resources → stakeholder interactions, in which leadership serves as the primary driving factor, organizational capacity functions as the system's central hub, and stakeholder interactions are the desired outcome. This study extends the literature by constructing a cross-dimensional integrated model, validating the magnitude and direction of the influence of factors critical to the success of nonprofit organizations using quantitative methods, and repositioning the role of stakeholder participation within a framework of organizational capacity. The findings provide crucial strategic guidance for nonprofit organizations in governance, capacity-building, and resource allocation.

Keywords: Analytic hierarchy process (AHP); decision-making trial and evaluation laboratory (DEMATEL), leadership; organizational capacity; success of nonprofit organizations.

I. INTRODUCTION

Nonprofit organizations play a key role in global social welfare, public services, and social innovation, and their influence in the fields of education, health-care, social services, and environmental advocacy is increasing. However, limited financial resources, rapidly changing external environments, and high societal expectations for governance transparency and accountability mechanisms pose major challenges to nonprofit organizations seeking to sustain their operations and achieve their missions. Amid the increased uncertainty after the COVID-19 pandemic, in which resource acquisition methods have shifted, donor behavior has become more volatile, and the importance of digital organizational capabilities and adaptive leadership has increased substantially, determining the factors key to the success of nonprofit organizations has become a central concern of global researchers and practitioners.

Research on nonprofit success has primarily focused on single dimensions such as financial stability (Wiepking and de Wit, 2024), governance and supervision mechanisms (Feng and Greenlee, 2024), accountability and information disclosure systems (Pilon and Brouard, 2023; Cordery *et al.*, 2023), leadership (Thomas, 2024), and volunteer management strategies (Xu *et al.*, 2024). Although these studies have highlighted the importance of individual factors, they have not presented integrated analyses, rendering precise determination of the interdependence among resources, governance, and leadership within nonprofit organizations difficult. Furthermore, intensifying environmental changes cause organizational success no longer fully explainable by a single dimension; instead, a systematic perspective is required that integrates factors such as financial flexibility, organizational capacity, digital capabilities, governance structure, accountability systems, and stakeholder interactions.

Although studies have begun to explore the interactions among these factors, research on their causal relationship, levels of influence, and relative priority is lacking, leaving several crucial questions unanswered. Specifically, does resource constraint weaken the functioning of governance mechanisms? Can leadership strategies enhance organizational resilience under financial strain? Do digital capabili-

*Address correspondence to this author at the PhD Program in Business and Operations Management, College of Management, Chang Jung Christian University, Postal address: No.1, Changda Rd., Gueiren District, Tainan City 711301, Taiwan (R.O.C.); Tel:886-955748510; E-mail: 110D00010@mail.cjcu.edu.tw

ties moderate the association between accountability and stakeholder trust? Moreover, although the literature has often employed qualitative interviews or regression models, few studies have adopted multiple criteria decision-making (MCDM) methods that simultaneously assess the importance of multiple criteria and their causal relationships.

To address these gaps, the present study adopted established frameworks from the literature as its theoretical foundation to construct a multidimensional framework of nonprofit success. This framework categorizes the core factors contributing to the success of nonprofit organizations using three criteria: resources and capabilities, governance and accountability, and leadership and relationship management. These three criteria are further divided into nine subcriteria, namely financial resource acquisition and flexibility, organizational capacity and operational capabilities, digital competence and technology adoption; governance structure and operational mechanisms, accountability and transparency, beneficiary and stakeholder participation; leadership and strategic orientation; human capital and volunteer management; and stakeholder relationships and community interactions. This framework is holistic and practical and facilitates a comprehensive examination of the mechanisms underlying nonprofit organizational success from multiple perspectives.

To address the lack of integrated causal analyses in the literature, this study adopted the analytic hierarchy process (AHP) and decision-making trial and evaluation laboratory (DEMATEL) methods. AHP was used to determine the relative importance of the primary criteria and subcriteria, and DEMATEL was employed to analyze the causal structure and directional influence of the criteria. By combining these two MCDM methods, this study captured the relative weights of and structural relationships among the key factors influencing the success of nonprofit organizations to provide precise strategic recommendations and managerial insights.

In summary, this study had the following objectives: (1) to establish an integrated framework for analyzing the success of nonprofit organizations on the basis of the three dimensions of resources, governance, and leadership; (2) to use AHP to evaluate the relative importance of each primary criterion and subcriterion; (3) to identify the causal relationships and key pathways of influence among the factors through DEMATEL; and (4) to propose specific management recommendations to help nonprofit organizations elevate their governance quality, strengthen their resource utilization efficiency, and improve their strategic resilience. The findings of this study address the shortcomings of the literature and provide an empirical foundation for promoting sustainable development and social influence in rapidly changing environments.

This study is divided into five sections. Section 1 is the Introduction, which details the study background, motivation, questions, objectives, and importance. Section 2 reviews the literature, specifically literature on factors that are key to nonprofit organizations success; and literature on resources and capabilities, governance and accountability, and leadership and relationship management. Section 3 elaborates the methodology, introducing the research framework and the theoretical foundations of AHP and DEMATEL. Section 4 presents the results of the empirical analyses, spe-

cifically the questionnaire results, weight calculations, and causal relationship model. Section 5 provides the conclusions and recommendations, summarizing the findings and offering theoretical contributions, managerial implications, and directions for future research.

2. LITERATURE REVIEW

By synthesizing the findings of the literature, this study classified the core dimensions contributing to the success of nonprofit organizations using three criteria: resources and capabilities, governance and accountability, and leadership and relationship management. These dimensions are described in the following subsections.

2.1. Resources and Capabilities

The resource-based view of organizational development posits that resources that are valuable, rare, inimitable, and nonsubstitutable are key to the creation of sustained competitive advantage (Barney, 1991). For nonprofit organizations, financial stability, professional human resources, and digital capabilities are core resources, and the ability to acquire and utilize them directly influences organizational capacity for action and service. Hence, resources and capabilities are essential for nonprofit organizations to achieve their missions. However, the literature observes that because resources are not equivalent to capabilities, an organization's ability to integrate, absorb, and transform both tangible and intangible resources is the principal driver of performance (Lubis, 2022; Day *et al.*, 2025). Accordingly, this study divided resources and capabilities across three subcriteria, which are described in the following subsections.

2.1.1. Financial Resource Acquisition and Flexibility

The acquisition of and restrictions on funding considerably influence nonprofit organization operations. Wiekping and de Wit (2024) reported that unrestricted funding is more conducive to organizational investment in human resources and system development. By contrast, project-based funding from governments and foundations tends to push nonprofit organizations toward short-term tasks, leading to them neglecting governance and capacity-building, adopting overly rigid strategies, and lacking innovation (Stühlinger and Hersberger-Langloh, 2021; Brunjes, 2024). Nordin *et al.* (2024) similarly demonstrated that the effect of resources and capabilities on social benefit is highly context-dependent, with the type of funding source (e.g., government contracts or project subsidies) playing a key mediating role.

2.1.2. Organizational Capacity and Operational Capabilities

Capabilities in areas such as project management, volunteer management, and process standardization constitute the operational core of nonprofit organizations (Xu *et al.*, 2024; Araque, 2025). Hence, a lack of capabilities directly affects service quality, operational efficiency, and mission achievement. Integrating human capital with organizational strategies, such as by linking human resource management strategies with governance structures and performance manage-

ment systems, can considerably enhance operational efficiency and accelerate mission fulfillment (Oliveira *et al.*, 2021). Young *et al.* (2025) also indicated that proactive human resource management strategies can strengthen organizational resilience and crisis response capabilities to ensure service continuity.

2.1.3. Digital Capabilities and Technology Adoption

In the wake of the COVID-19 pandemic, digital capabilities have become crucial to the competitiveness of nonprofit organizations. Accordingly, digital transformation has become a core concern of organizational capacity-building, which involves technology adoption and the integration of culture, leadership, and strategies (Azevedo *et al.*, 2024). Wallraf *et al.* (2024) noted that although nonprofit organizations maintained service accessibility and engagement through online communities and customer relationship management systems during the pandemic, this dependence on online engagement exposed challenges associated with the digital divide and low capacity. Jong and Ganzaroli (2024) also demonstrated that strengthening digital and technological capabilities improves efficiency and promotes organizational learning, innovation, and resilience. Similarly, Mao (2025) examined #GivingTuesday and reported that highly interactive community activities can substantially increase donation amounts, revealing the key role of digital engagement as a driver of nonprofit fundraising. However, digitalization is not a cure-all. Nonprofit organizations must integrate governance, performance measurements, and stakeholder engagement mechanisms to address challenges associated with inadequate governance, accountability, and capacity (Cordery *et al.*, 2023).

In summary, resources and capabilities are essential to achieving the missions established by nonprofit organizations; however, performance is determined by an organization's ability to integrate, transform, and utilize these resources. The acquisition and flexibility of financial resources affect whether an organization can invest in long-term capacity-building, and organizational capabilities such as project management, human resource integration, and process standardization directly influence operational efficiency and service quality. Moreover, because highly interactive digital engagement can expand resource mobilization and foster learning and innovation in the postpandemic era, digital capabilities have become a key factor driving competitiveness. Nevertheless, without supportive governance and institutional mechanisms, digitalization may not achieve its full potential. Therefore, the integration of financial flexibility, operational capabilities, and digital capabilities constitutes the core of nonprofit organizations' sustainable development.

2.2. Governance and Accountability

Agency theory (Jensen and Meckling, 1976) suggests that governance and supervision can reduce agency problems (i.e., conflicts of interest between an organization's goals and those of its members). By contrast, stakeholder theory (Freeman, 1984) posits that stakeholder participation mechanisms can enhance accountability, transparency, and social legitimacy. Governance and accountability are the pillars of

nonprofit organizations sustainability and public trust. Ortega-Rodríguez *et al.* (2024) noted that governance mechanisms involve legal compliance, organizational trust, and sustainability, as well as the ability to attract resources. The present study divided governance and accountability across three subcriteria, which are discussed in the following subsections.

2.2.1. Governance structure and operational mechanisms

Boards of directors (hereinafter abbreviated as “boards”) with diverse backgrounds can offer more thorough supervision and higher-quality decision-making, enhancing organizational performance and accountability (Feng and Greenlee, 2024). Research has shown a positive correlation between board diversity (in terms of gender, professional background, and external networks) and governance (Ortega-Rodríguez *et al.*, 2024), and board independence and ethical orientation strengthen transparency and credibility (Kugel and Mercado, 2024). Accordingly, Benito-Esteban *et al.* (2025) suggested that nonprofit organizations include experts in the nonprofit field and invite multiple women to serve on their boards to increase transparency.

2.2.2. Accountability and Transparency

Although transparent information disclosure can strengthen donor trust (Feng & Greenlee, 2024), traditional accountability systems tend to overly depend on external reporting and neglect internal governance and ethical responsibility (Pilon and Brouard, 2023). Similarly, the application of digital technologies such as real-time reporting platforms, open data, and social media can enhance transparency and participation; nevertheless, the use of digital technologies may induce information overload and cause privacy concerns (Cordery *et al.*, 2023; Nair *et al.*, 2023; Albu and Thøger Christensen, 2024). Financial and behavioral transparency disclosures thus serve as crucial “performative” signals for enhancing trust, and donor and public perceptions of information disclosure substantially influence willingness to support and trust an organization, influencing fundraising and service capabilities (Martin *et al.*, 2024; Ghoorah *et al.*, 2025).

2.2.3. Beneficiary and Stakeholder Participation

Beneficiary participation plays a key role in elevating organizational accountability and social influence (Urquía-Grande *et al.*, 2022). However, mainstream governance models are affected by funding sources and donor values and tend to adopt “top-down” accountability and neglect the voices of beneficiaries (Belal *et al.*, 2023; Schnable *et al.*, 2025). Similarly, Rahman (2023) noted that funding sources and external reporting obligations often suppress downward accountability, weakening the influence of beneficiary voices in formal governance processes.

In summary, governance and accountability are core mechanisms that enable nonprofit organizations to maintain credibility, mobilize resources, and sustain operations. A well-designed governance structure characterized by board diversity and independence can enhance supervision quality

and increase transparency. However, accountability mechanisms must transcend information disclosure to include also attention to internal ethics, decision-making processes, and the risks and opportunities occasioned by the introduction of technologies. Additionally, transparency and accountability directly affect donor trust and willingness to support an organization and thus shape organizational performance. Finally, the participation of beneficiaries and stakeholders improves the quality of accountability and the alignment of services despite such participation being constrained by governance models dominated by funders. Overall, governance structures, transparent accountability, and stakeholder participation reinforce one another and jointly shape the sustainability of nonprofit organizations.

2.3. Leadership and Relationship Management

Leadership theory (Herman and Renz, 2008) posits that leadership determines strategic direction and is a critical factor influencing nonprofit organization performance. By contrast, social capital theory (Putnam *et al.*, 1992) suggests that dense community interactions and trust-based foundations strengthen collaborative networks, enhancing an organization's connectivity within its social environment and its ability to mobilize resources. Leadership and relationship management thus jointly determine a nonprofit organization's adaptability and collaborative abilities in uncertain environments and serve as core sources of organizational resilience and sustainable development. This study divided this dimension into three subcriteria, which are discussed in the following subsections.

2.3.1. Leadership and Strategic Orientation

Studies have revealed that leadership is a core driving force of mission achievement and service continuity under conditions of limited resources and environmental uncertainty for nonprofit organizations (Cordery *et al.*, 2023; DeSimone and Roberts, 2023). An organization's leadership is thus a key factor influencing successful program adjustments (Ma and Beaton, 2024), and the degree of leadership involvement substantially affects performance (Thomas, 2024). Woznyjet *al.* (2024) observed that leaders can boost an organization's crisis response abilities and resilience by constructing cross-departmental collaborative networks, integrating resources, and establishing learning mechanisms.

2.3.2. Human Capital and Volunteer Management

Volunteer management and the cultivation of professional human resources constitute crucial assets of nonprofit organizations. Systematic volunteer management, career development mechanisms, and professional training can increase the commitment of staff and volunteers, lower turnover rates, and improve service quality (Xu *et al.*, 2024; Araque, 2025). However, most nonprofit organizations face challenges in recruitment and retention, such as difficulties in attracting talent, high turnover rates, and frequent vacancies in key positions, all of which threaten the accumulation of organizational knowledge and the ability to fulfill organizational objectives (Alexander, 2024; 501(c) Services, 2024). By contrast, when human resource management is effective

or human capital is stable, nonprofit organizations exhibit greater resilience and more consistent operations (Young *et al.*, 2025).

2.3.3. Stakeholder Relationships and Community Interactions

Positive stakeholder relationships can enhance resource flow, reduce conflict, and promote social benefits. Studies have demonstrated that strengthening community interactions, dialogue orientation, and strategic storytelling can increase donor and supporter participation (Mitchell and Clark, 2021; Harken *et al.*, 2025). Additionally, brand narrative plays a critical role in fundraising; through emotional connection and storytelling, brand narrative can stimulate donors' willingness to participate and strengthen interactions with stakeholders (Shah, 2024; Jones, 2025).

In summary, leadership and relationship management are core capabilities that enable nonprofit organizations to maintain resilience and sustainability in uncertain environments. Strategically oriented leaders can improve their organization's crisis response abilities through collaborative networks, resource integration, and learning mechanisms. Additionally, sound human capital and volunteer management can increase commitment, lower turnover rates, and ensure fulfillment of organizational missions and knowledge continuity. Moreover, strengthening stakeholder relationships and community interactions through storytelling and brand connection can foster participation, increase resource acquisition, and expand social influence. Overall, the integration of leadership, human capital, and external relationships constitutes a vital foundation of the sustainability of nonprofit organizations.

The primary criteria and subcriteria evaluated in this study are presented in Table 1.

2.4. Summary

In summary, nonprofit success depends on three dimensions: resources and capabilities, governance and accountability, and leadership and relationship management. First, the resources and capabilities dimension suggests that organizations must effectively integrate and transform financial, human, and digital resources to maintain operations and innovation under environmental uncertainty. Second, governance and accountability involve elements such as board diversity, operational mechanisms, transparency, and beneficiary participation, which are crucial to public trust and sustainability. Finally, leadership, human capital management, and stakeholder interactions constitute core sources of organizational collaboration, learning, and resilience.

However, three major gaps remain in the literature:

(1) Most studies have focused on only a single dimension (*e.g.*, governance or leadership) and have rarely analyzed the causal relationships among financial resources, governance mechanisms, and leadership interactions. This limitation has resulted in a fragmented understanding of nonprofit organizational success and requires addressing through a cross-dimensional, systematic model.

(2) The literature has primarily employed qualitative analyses or case studies; quantitative assessments of the relative importance and causal relationships among the dimensions of nonprofit organizational success are lacking.

(3) Although stakeholder and beneficiary participation are vital to the success of nonprofit organizations, the literature has rarely explored their roles and interrelations within the

broader context of governance or organizational capacity. To address these gaps, this study applied AHP and DEMATEL to construct an MCDM framework to facilitate a comprehensive analysis of the factors influencing the success of nonprofit organizations and provide an empirically grounded foundation for organizational decision-making.

Table 1. Criteria and Sub-criteria of Key Factors Influencing the Success of Nonprofit Organizations.

Primary Criteria	Sub-criteria	Explanation / Mechanism
Resources and Capabilities	Financial Resource Acquisition and Flexibility	Funding types and restrictions affect an organization's flexibility and long-term capacities in investment, governance quality, and innovation (Stühlinger and Hersberger-Langloh, 2021; Brunjes, 2024; Wiepking and de Wit, 2024; Nordin <i>et al.</i> , 2024).
Resources and Capabilities	Organizational Capacity and Operational Capability	Organizational capacity integrates human resources and processes, enhancing service quality and mission achievement (Oliveira <i>et al.</i> , 2021; Xu <i>et al.</i> , 2024; Araque, 2025; Young <i>et al.</i> , 2025).
Resources and Capabilities	Digital Competence and Technology Adoption	Digital competence strengthens service efficiency and innovation resilience and elevates organizational adaptability through technology integration (Cordery <i>et al.</i> , 2023; Azevedo <i>et al.</i> , 2024; Wallrafet <i>et al.</i> , 2024; Jong and Ganzaroli, 2024; Mao, 2025).
Governance and Accountability	Governance Structure and Operational Mechanisms	Diverse and independent boards improve decision-making quality, transparency, and organizational accountability (Feng and Greenlee, 2024; Kugel and Mercado, 2024; Ortega-Rodríguez <i>et al.</i> , 2024; Benito-Esteban <i>et al.</i> , 2025).
Governance and Accountability	Accountability and Transparency	Although transparent information increases trust and participation, organizations must balance transparency with information overload and privacy risks (Cordery <i>et al.</i> , 2023; Nair <i>et al.</i> , 2023; Pilon and Brouard, 2023; Albu and Thøger Christensen, 2024; Feng and Greenlee, 2024; Martin <i>et al.</i> , 2024; Ghoorah <i>et al.</i> , 2025).
Governance and Accountability	Beneficiary and Stakeholder Participation	The participation of beneficiaries strengthens accountability, although funding- and donor-driven models limit their voices in nonprofit organizational affairs (Urquía-Grande <i>et al.</i> , 2022; Belal <i>et al.</i> , 2023; Rahman, 2023; Schnable <i>et al.</i> , 2025).
Sub-criteria	Sub-criteria	Sub-criteria
Leadership and Relationship Management	Leadership and Strategic Orientation	Leadership drives cross-departmental collaboration and resource integration, strengthening organizational strategic adjustments and crisis resilience (Cordery <i>et al.</i> , 2023; DeSimone and Roberts, 2023; Ma and Beaton, 2024; Thomas, 2024; Woznyj <i>et al.</i> , 2024).
Leadership and Relationship Management	Human Capital and Volunteer Management	Enhancing human capital and volunteer management can increase commitment and service quality and lower turnover rates, sustaining organizational resilience (Alexander, 2024; 501(c) Services, 2024; Xu <i>et al.</i> , 2024; Araque, 2025; Young <i>et al.</i> , 2025).
Leadership and Relationship Management	Stakeholder Relationships and Community Interactions	Strengthening community interactions and brand storytelling promotes emotional connection and stakeholder participation (Mitchell and Clark, 2021; Shah, 2024; Harken <i>et al.</i> , 2025; Jones, 2025).

Source: The present study

3. RESEARCH METHODOLOGY

3.1. Study Design

This study explored the key factors influencing the success of nonprofit organizations and adopted an MCDM method to integrate subjective expert judgments with objec-

tive structural analysis results. The success of nonprofit organizations does not depend on a single capability; instead, it involves multiple dimensions, specifically resources and capabilities, governance and accountability, and leadership and relationship management. Because of the high interdependence of and multiple causal relationships among these dimensions, a single statistical or judgment-based method is insufficient to capture their complexity. Therefore, this study

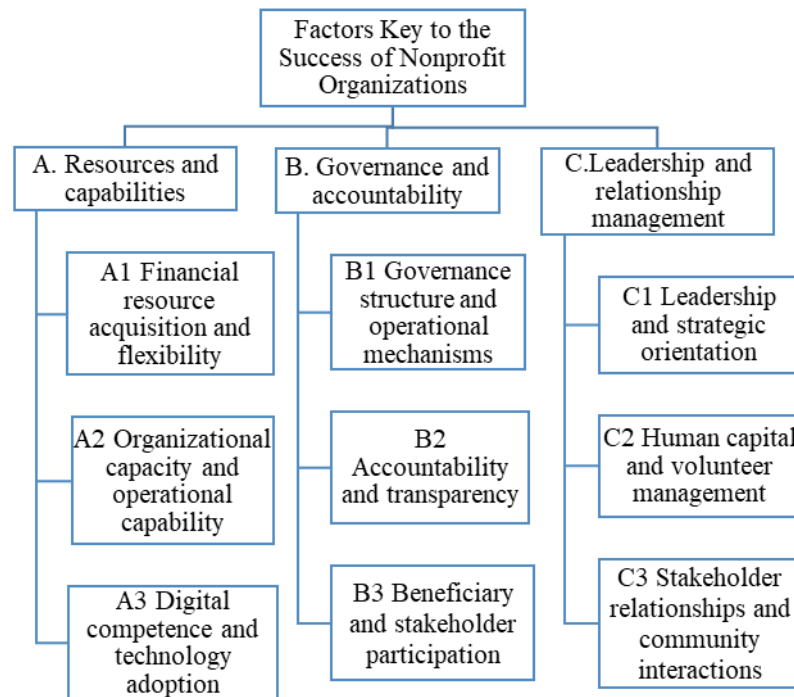


Fig. (1). Hierarchical structure of key factors influencing the success of nonprofit organizations.
Source: The present study.

employed an analytical framework integrating the AHP and the DEMATEL methods.

AHP was used to determine the relative importance and rankings of the various dimensions and criteria by conducting pairwise comparisons of a group of experts' questionnaire responses and establishing a consistent weight matrix. DEMATEL was subsequently employed to identify the causal relationships and directional influences among the factors. By facilitating the calculation of a relation matrix and the visualization of a causal diagram, DEMATEL distinguished between driving and influenced factors to illustrate the systemic structure of the factors contributing to the success of nonprofit organizations.

Through the integrated AHP–DEMATEL analyses, this study captured both the relative weights of key factors and the mechanisms of their interactions, balancing the static ranking of hierarchical structures with the dynamic interactions of system relationships, enhancing the model's explanatory power and applicability. Similarly, Tzeng & Huang (2011) observed that combining AHP and DEMATEL can reveal the overall relational structure of multidimensional decision problems, rendering their combination particularly suitable for studying multilevel and multistakeholder entities such as nonprofit organizations.

3.2. Research Framework

On the basis of the literature review and the insights of two experts on nonprofit organizations, this study established an analytical framework consisting of three primary criteria and nine subcriteria (Fig. 1).

The primary criteria and subcriteria are as follows:

A Resources and capabilities

A1 Financial resource acquisition and flexibility

A2 Organizational capacity and operational capabilities

A3 Digital competence and technology adoption

B Governance and accountability

B1 Governance structure and operational mechanisms

B2 Accountability and transparency

B3 Beneficiary and stakeholder participation

C Leadership and relationship management

C1 Leadership and strategic orientation

C2 Human capital and volunteer management

C3 Stakeholder relationships and community interactions

3.3. AHP

AHP was employed by adopting the following steps:

(1) Construction of the Hierarchical Structure

This study constructed the following three-level evaluation structure (Fig. 1):

1. Goal level: The primary objective of this study: to determine the factors that influence the success of nonprofit organizations.
2. Dimension level: The principal dimensions derived from the literature, specifically resources and capabilities, governance and accountability, and leadership and relationship management.

- Factor level: The factors evaluated under each dimension.

This hierarchical structure served as the foundation for subsequent AHP pairwise comparisons and the DEMATEL causal relationship analyses.

(2) Construction of the Pairwise Comparison Matrix

On the basis of the method proposed by Saaty (1980), this study designed a pairwise comparison questionnaire for experts to assess the relative importance of each dimension and factor. After collecting expert responses, a pairwise comparison matrix $A = (a_{ij})$ was constructed as follows, in which a_{ij} represents the importance of dimension C_i relative to dimension C_j :

$$a_{ij} = \begin{cases} 1, & i = j \\ 1/a_{ji}, & i \neq j \end{cases}$$

(3) Weight Calculations and Consistency Verification

This study adopted the principal eigenvalue method to calculate the weight vector W . λ_{\max} represents the largest eigenvalue of the pairwise comparison matrix A , and n represents the total number of evaluated dimensions. The consistency index (CI) and consistency ratio (CR) are calculated as follows:

$$CI = \frac{\lambda_{\max} - n}{n - 1}$$

$$CR = \frac{CI}{RI}$$

where RI is the random index. The RI is obtained from the data presented in Table 2 and calculated using the method of Saaty (1980). A $CR \leq 0.1$ indicates that the data are consistent.

Table 2. Random Index.

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).

(4) Application of AHP Results

By calculating weights using the abovementioned indices, the relative weights and importance rankings of each dimension and factor were obtained. These results revealed the primary factors influencing nonprofit organizational success and served as the foundation for the subsequent DEMATEL causal relationship analyses and integrated evaluations.

3.4. DEMATEL Analyses

The steps of the DEMATEL analysis were as follows:

(1) Establishment of an Initial Direct Influence Matrix

This study adopted a scale from 0–4 (0 = no influence, 4 = extremely high influence) to evaluate expert opinions re-

garding the degree of influence among the factors and construct an initial direct influence matrix $X = (x_{ij})$.

(2) Matrix Normalization

The initial matrix was normalized to ensure that the analysis results fell within a comparable range. The method of calculating the normalized matrix is as follows:

$$N = \frac{X}{\max_i \sum_j x_{ij}}$$

(3) Calculation of the Total Influence Matrix

In the DEMATEL method, the total influence matrix T consists of both direct and indirect influences as follows:

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

where I is the identity matrix.

(4) Calculation of D_i , R_j , $D + R$, and $D - R$

In the total relation matrix T , the following definitions apply:

- Row sum $D_i = \sum_{j=1}^n t_{ij}$ indicates the degree to which factor i influences other factors.
- Column sum $R_j = \sum_{i=1}^n t_{ij}$ indicates the degree to which factor j is influenced by other factors.

On the basis of D_i and R_j , the following analyses were conducted:

- $D_i + R_j$ (prominence) represents the total strength of a factor in the overall system, considering both the influence it exerts and the influence it receives. A higher value indicates that the factor has greater importance within the overall system.
- $D_i - R_j$ (relation) indicates whether a factor belongs to the cause group or the effect group. If $D_i - R_i > 0$, the factor belongs to the cause group and exhibits leading or driving characteristics; by contrast, if $D_i - R_i < 0$, it belongs to the effect group and is primarily influenced by other factors.

To mitigate diagram complexity due to the superabundance of relationships, this study adopted the recommendation of Shieh *et al.* (2010) and used the arithmetic mean of all elements in the total influence matrix T as the threshold value. Only matrix elements greater than or equal to this threshold were regarded as significant relationships and represented by arrows in the diagram.

(5) Construction of a Causal Relationship Diagram

By plotting the values of $D + R$ and $D - R$ on a two-dimensional coordinate graph, the importance of each factor and the structure of the causal interactions among the factors were clearly illustrated. This study used this method to identify the core driving and influenced factors that served as the basis for policy and managerial recommendations.

3.5. Integration of AHP and DEMATEL

This study adopted an integrated approach by combining AHP with DEMATEL to systematically explore the key fac-

tors influencing nonprofit organizational success. AHP provided hierarchy and structure, breaking complex factors into dimensions and subcriteria and facilitating the quantification of the importance of each factor through expert pairwise comparisons, enhancing decision-making transparency. However, AHP is based on the assumption of mutual independence among criteria and can only present relative weights across levels; it cannot reveal the dependencies and interactions among factors. This limitation severely affects the analyses of nonprofit organizations, in which governance, leadership, human resources, and resource factors are closely intertwined.

To overcome this limitation, this study introduced the DEMATEL method, using expert evaluations of the degree of direct influence among the factors to identify causal relationships and interactions among the criteria. DEMATEL captured the network of influence among criteria and identified key driving and influenced factors, compensating for AHP's inability to capture between-factor interactions (Hsu et al., 2023).

Notably, although DEMATEL can identify causal networks among factors, it lacks a mechanism for verifying the consistency of the results. By contrast, AHP uses the CR to verify whether the results (expert judgments) are logically consistent. All pairwise comparison matrices in this study passed the $CR \leq 0.1$ threshold, indicating consistent expert opinions and high reliability in the AHP weight results.

In summary, this study used AHP to determine the relative importance of the primary criteria (dimensions) and subcriteria. DEMATEL was subsequently employed to analyze the causal relationships among the factors, capturing both the relative importance of and the direction of influence among the factors. This integrated approach enhanced analytical precision and theoretical explanatory power, aligning the results with the practical needs of nonprofit organizations in governance, leadership, and resource allocation. The research process is illustrated in Fig. (2).

4. RESULTS

4.1. AHP Results

This study applied AHP to evaluate the key factors influencing the success of nonprofit organizations in Taiwan. Ten experts with practical and governance experience in nonprofit organizations were invited to conduct pairwise comparison assessments. These experts were members of five large, medium, and small nonprofit organizations and included five women, two CEOs, three chairmen of the board (hereafter abbreviated as “chairmen”), one human resources director, and eight board members. The expert backgrounds are presented in Table 3. Robbins (1994) suggested that soliciting the opinions of five to seven experts is sufficient to examine group decision-making problems; thus, the valid questionnaires collected in this study were appropriately representative. The author explained the questionnaire content item by item to all experts individually through the instant messaging app LINE, after which the experts were asked to complete all items. A total of 10 valid questionnaires were returned, resulting in a 100% response rate. The analysis results are presented in Table 4. The overall weight rankings reflect the

importance of each primary and subcriterion and provide an empirical foundation for elucidating the factors key to the success of nonprofit organizations.

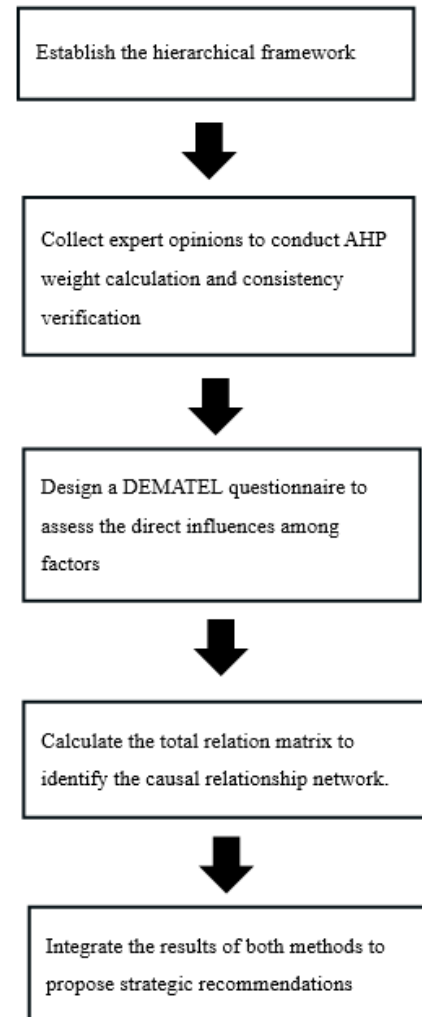


Fig. (2). AHP–DEMATEL Analytical Framework of Key Factors Influencing the Success of Nonprofit Organizations.

Source: The present study.

On the basis of the pairwise comparison matrices constructed using the expert questionnaire data, this study applied AHP to assess the importance of each main criterion and subcriterion influencing the success of nonprofit organizations and calculated their relative weights and rankings. The AHP results revealed that among the three primary criteria, leadership and relationship management (C) had the highest weight (0.4827), highlighting the central role of strategic orientation, vision communication, interpersonal interactions, and network relationships in the sustainable operation of nonprofit organizations. Resources and capabilities (A) had the second-highest weight (0.3436), indicating that access to financial resources, human and operational capabilities, and digital capabilities provides a critical foundation that supports organizational operations. Although the importance of governance and accountability (B) was lower (0.1737), this result does not suggest a lack of importance; instead, it reflects the nature of this construct as a “necessary but indirect” foundational dimension. Because the govern-

ance systems of Taiwanese nonprofit organizations are evolving, because the experts emphasized operational factors, and because the literature reveals that governance often exerts its influence indirectly through leadership and organizational capacity (Belal et al., 2023; Feng & Greenlee, 2024), the lower ranking of dimension (B) is theoretically and contextually reasonable.

Table 3. Expert Backgrounds.

Expert code	Gender	Position	Background
A	Male	Board Member	Finance
B	Male	Board Member	
C	Male	Department Director	
D	Female	Chairman& CEO	Finance
E	Female	Human Resources Director	
F	Female	Chairman	
G	Male	Vice Chairman	Finance
H	Male	Chairman& CEO	
I	Female	Board Member	
J	Female	Board Member	

Source: The present study.

At the subcriterion level, the weight calculation results indicated that leadership and strategic orientation (C1) ranked first among all factors with a weight of 22.50%, indicating that visionary leadership, clear strategic direction, and effective organizational mobilization are the primary drivers that enable organizations to achieve their missions. Financial resource acquisition and flexibility (A1) ranked second at 14.01%, and organizational capacity and operational capability (A2) ranked third at 13.60%, revealing that for nonprofit organizations to maintain resilience in highly competitive and resource-limited environments, financial stability, professional competence, and systematic operational models are indispensable. These results demonstrate that the key factors influencing the success of nonprofit organizations in Taiwan are concentrated in leadership and strategic orientation, financial resource acquisition and flexibility, and organizational capacity and operational capabilities. These three factors had a combined weight of 50.11%, indicating that they represent high-priority concerns (Hsu and Ding, 2021).

Human capital and volunteer management (C2) and stakeholder relationships and community interactions (C3) ranked fourth (13.19%) and fifth (12.58%), respectively, revealing that volunteer management, community engagement, and relationship maintenance exert a substantial influence on organizational social connectedness and resource mobilization. Within the governance dimension, governance structure and operational mechanisms (B1, 7.54%) was the highest-ranked subdimension, underscoring the role of board functions, governance systems, and ethical norms as the foundation of accountability and organizational credibility. By con-

trast, beneficiary and stakeholder participation (B3, 5.04%) and accountability and transparency (B2, 4.79%) had lower weights, indicating that they played a largely supportive role.

Overall, the results of the AHP analyses revealed that nonprofit organizational success is not shaped by a single dimension, but rather coconstructed through the interactions of leadership, resources, and governance. Moreover, the marked differences in the relative importance of each dimension highlighted the substantive contribution of quantitative methods to the identification of strategic organizational priorities. The following section employed DEMATEL to clarify the causal relationships among the factors and develop a more comprehensive integrated model.

4.2. DEMATEL Causal Relationship Analysis

Because the five highest-ranked subcriteria by total AHP weight (C1, A1, A2, C2, and C3) collectively accounted for 75.88% of the total weight and thus possessed sufficient explanatory power, this study adopted the DEMATEL method to analyze the causal structure and strength of influence among these factors. This study calculated the row sum (D), column sum (R), centrality (D + R), and causality (D – R) indicators, using the mean centrality value of 8.74 as the threshold for extracting key factors. The total influence relation matrix is presented in Table 5.

The DEMATEL analysis results revealed clear causal interactions among the five subcriteria in the system. Centrality (D + R) reflects a factor's importance within the overall network, whereas relation (D – R) determines whether a factor is primarily a “cause” or an “effect.” The results revealed that organizational capacity and operational capabilities (A2) had the highest centrality (9.23), marking it as the most strongly connected factor and the central hub in the system. By contrast, leadership and strategic orientation (C1) had the highest and only positive relation value (1.41), indicating that this factor served as the primary driving force in the system.

Combining the results of the causality and centrality analyses, the present study identified the primary path of influence as that illustrated in Fig. (3), plotting D + R on the X-axis and D – R on the Y-axis, with (8.74, 0.00) as the center point dividing the space into four quadrants. In terms of quadrant classification, C1 had a positive relation value and fell in quadrant I, marking it as a primary cause group factor with strong influence over the other factors in the system. Although A2 had a negative relation value (–0.24), it ranked highest in centrality and thus fell in quadrant IV, indicating that this factor influenced multiple factors and vice versa, marking it as a key bidirectional connector. Because A1, C2, and C3 all had negative relation values (–0.63, –0.28, –0.25, respectively), they fell in quadrant III, meaning that they belonged to the effect group and were strongly influenced by upstream factors.

The structure of the cause and effect groups revealed that C1 had a clear influence on A1, A2, C2, and C3, positioning it as the starting point of the entire causal chain. Although A2 was categorized as part of the effect group, its high centrality reflected its role in absorbing the influence of C1 and spreading that influence to A1, C2, and C3, rendering it an

Table 4. Key Factors Influencing the Success of Nonprofit Organizations.

Primary Criterion Code	Primary Criterion Name	Primary Criterion Weight	Subcriterion Code	Subcriterion Name	Subcriterion Weight	Total Weight	Overall Weight Rank
C	Leadership and relationship management	0.4827	C1	Leadership and strategic orientation	0.4661	22.5%	1
A	Resources and capabilities	0.3436	A1	Financial resource acquisition and flexibility	0.4077	14.01%	2
A	Resources and capabilities	0.3436	A2	Organizational capacity and operational capabilities	0.3957	13.60%	3
C	Leadership and relationship management	0.4827	C2	Human capital and volunteer management	0.2733	13.19%	4
C	Leadership and relationship management	0.4827	C3	Stakeholder relationships and community interaction	0.2606	12.58%	5
B	Governance and accountability	0.1737	B1	Governance structure and operational mechanisms	0.4341	7.54%	6
A	Resources and capabilities	0.3436	A3	Digital competence and technology adoption	0.1966	6.75%	7
B	Governance and accountability	0.1737	B3	Beneficiary and stakeholder participation	0.2899	5.04%	8
B	Governance and accountability	0.1737	B2	Accountability and transparency	0.2760	4.79%	9

Source: The present study.

Table 5. Total Influence Relation Matrix.

Subcriterion Code	Row Sum D	Column Sum R	Centrality (D + R)	Causality (D – R)	Quadrant
C1	5.18	3.77	8.95	1.41	I
A1	4.01	4.64	8.66	-0.63	III
A2	4.50	4.74	9.23	-0.24	IV
C2	4.18	4.46	8.64	-0.28	III
C3	3.98	4.23	8.21	-0.25	III

Source: The present study.

intermediary hub that connected frontend driving factors with backend outcome factors. Additionally, A1 (financial resource acquisition and flexibility) and C2 (human capital and volunteer management) both had high centrality (8.66 and 8.64, respectively), indicating that financial and human resources are fundamental to nonprofit organizations' performance. However, C3 (stakeholder relationships and community interactions) had the lowest centrality (8.21), suggesting that it was a final outcome factor that primarily reflected the results of organizational capacity, leadership strategies, and internal management.

Overall, the DEMATEL causal network revealed the following structural pathway: leadership (driving factor) → organizational capacity (core intermediary) → financial and

human resources (outcome factors) → stakeholder interactions (final manifestation). The causal interpretation provided by DEMATEL supplemented the AHP rankings and revealed the deeper dynamic relationships among the factors.

This result signifies that if nonprofit organizations aim to improve their overall success and sustainability, they should prioritize investment in upstream driving factors, specifically the strategic thinking of leaders, vision-setting, cross-departmental integration, and evolving management capabilities. Furthermore, nonprofit organizations must establish institutionalized and continual organizational operational capabilities to positively influence financial management, human capital development, and external community engagement. Only by strengthening these frontend key factors

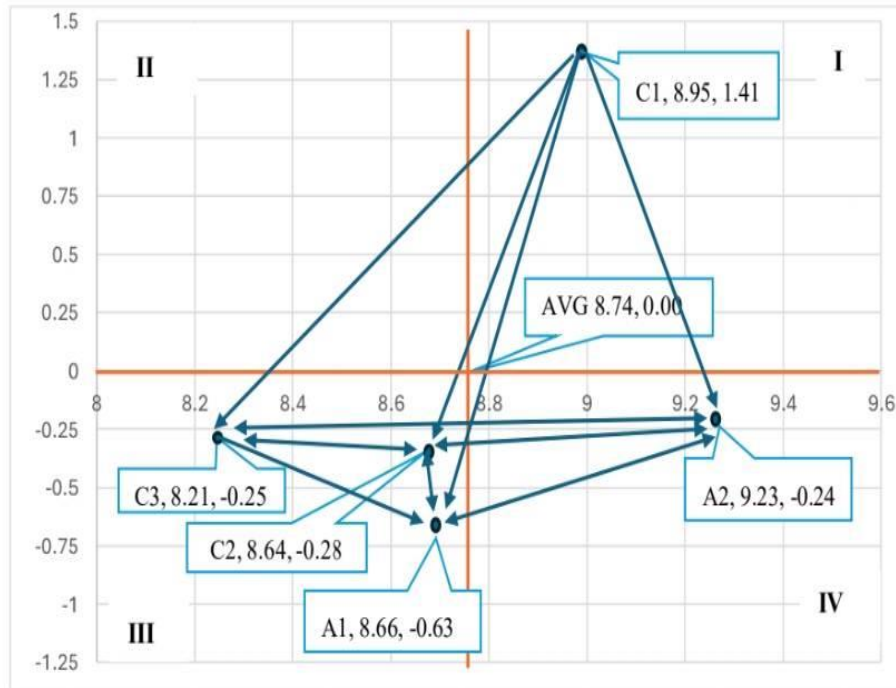


Fig. (3). Causal Relationship Diagram.
Source: The present study.

can downstream factors such as financial flexibility, talent and volunteer management, and community interactions and external trust be elevated to promote the long-term success and sustainable operation of nonprofit organizations.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

This study adopted combined AHP and DEMATEL to systematically analyze the key factors influencing the success of nonprofit organizations in Taiwan. The AHP results indicated that leadership and strategic orientation (C1), financial resource acquisition and flexibility (A1), and organizational capacity and operational capabilities (A2) are the three most crucial factors and have a combined weight of 50.11%. This result suggests that the sustainable operation of nonprofit organizations is jointly influenced by leadership quality, financial capabilities, and organizational capacity. The DEMATEL results revealed a causal chain among these factors, indicating that nonprofit success is not driven by a single factor; instead, it is shaped by the following multilevel structure: leadership (C1) → organizational capacity (A2) → financial and human resources (A1, C2) → stakeholder interactions (C3). Notably, C1 is the primary driving factor, A2 serves as the central hub of the system, and A1, C2, and C3 are outcome variables.

Integrating the findings of AHP and DEMATEL, this study proposed the following causal pathway: leadership → organizational capacity → financial and human resources → stakeholder interactions. This pathway demonstrates that the success of nonprofit organizations is not determined by a single dimension; instead, it is the outcome of the interaction of multiple factors. Leadership shapes strategic direction and

initiates organizational transformation; organizational capacity absorbs and translates leadership strategies; financial and human resources establish operational resilience on the basis of these strategies; and stakeholder interactions manifest the organization's social value. This systematic causal model expands the literature on the success of nonprofit organizations and provides a strategic direction for managers to prioritize investment under resource-limited conditions.

5.2. Theoretical Contributions

This study contributes to the theoretical literature in three respects:

5.2.1. Constructing a Cross-dimensional Systematic Causal Model to Address Fragmentation in the Literature

Studies have primarily focused on individual dimensions such as governance (Benito-Esteban *et al.*, 2024; Ortega Rodríguez *et al.*, 2024), leadership (DeSimone & Roberts, 2023), and financial and resource allocation (Martin *et al.*, 2024; Ghoorah *et al.*, 2025). Consequently, the findings of the literature have tended to be fragmented, and the interactions among these dimensions have not been adequately captured in an integrated framework. The present study employed AHP to quantify the relative importance of multiple factors and used DEMATEL to reveal cross-dimensional causal relationships. This study revealed the following core pathway to the success of nonprofit organizations: leadership → organizational capacity → financial and human resources → stakeholder interactions. This integrated model connects leadership, governance, organizational capacity, finance, human resources, and stakeholder engagement and directly corroborates observations that the success of nonprofit or-

ganizations results from the dynamic interactions of multiple dimensions rather than from a single governance mechanism alone (Belal *et al.*, 2023; Cordery *et al.*, 2023). Therefore, this study responds to the call for an integrated and interactive theoretical perspective in the literature, overcoming the fragmentation of earlier research and proposing a cross-dimensional theoretical framework that can be quantitatively validated.

5.2.2. Enhancing Qualitative Research with Quantitative Tools to Provide Validation of Causal Relationships and Magnitude of Influence

Although studies on the success of nonprofit organizations have emphasized the importance of governance, leadership, and resource management, they have largely been based on interviews, case studies, or conceptual inference (Pilon and Brouard, 2023; Feng and Greenlee, 2024) and have rarely presented the relative importance of these dimensions and the causal relationships among them. To address this limitation, the present study applied AHP to quantify the relative importance of each factor, highlighting the central role of leadership within the overall system. Subsequently, DEMATEL was used to analyze the causal relationships among the factors, identifying leadership as the primary driving force and organizational capacity as an intermediary hub that receives, integrates, and drives backend performance.

The literature on organizational governance and performance is fragmented in both focus and methods and lacks a unified, robust theoretical system (Feng & Greenlee, 2024; Ortega Rodríguez *et al.*, 2024). This fragmentation reflects ongoing challenges in research on nonprofit performance such as overabundance of concepts, weak empirical validation, and lack of structured verification. In response to these challenges, this study combined AHP and DEMATEL to identify the causal logic and relative weights of the factors influencing the success of nonprofit organizations. This study thus enhanced the verifiability and persuasiveness of these methods, addressed gaps in quantitative structural validation, and promoted the systematic development of performance theory in the nonprofit sector.

5.2.3. Repositioning Stakeholder and Beneficiary Participation within the Structure of Governance and Organizational Capacity

Studies have frequently positioned stakeholders as an external driving force (external stakeholder engagement), rather than as a direct manifestation of internal organizational capacity or core resources (Feng and Greenlee, 2024). However, the DEMATEL results of the present study reveal that stakeholder relationships and community interactions (C3) are not an antecedent factor and instead serve as a crucial outcome factor driven by internal capabilities. That is, the strength and quality of stakeholder engagement depend on the soundness of leadership and an organization's ability to manage external relationships.

This finding provides a substantive revision to the traditional notion of "participation equals success" by demonstrating that participation is not the starting point of success; instead, it is an external manifestation of internal organiza-

tional capacity. This study thus directly responds to calls in cross-sector governance and public value research that external relationships must be translated from internal investment to performance through explicit mechanisms (Feng & Greenlee, 2024). By mapping an empirical causal path among these factors, this study reveals that stakeholder participation is only effective when grounded in robust leadership and organizational capacity, providing a structural and quantifiable supplement to theory.

5.3. Managerial Implications

The findings of this study offer the following managerial implications for nonprofit organizations.

5.3.1. Prioritize Strengthening Leadership and Strategic Orientation

Organizations should invest in developing leaders' strategic thinking, vision-setting capabilities, and cross-departmental coordination to shape a stable organizational culture and direction.

5.3.2. Establish Institutionalized, Sustainable Organizational Capacity

Organizations should develop standardized operating procedures, performance management systems, knowledge management, datafication, and digital capabilities to reinforce the critical intermediary role of A2 (organizational capacity and operational capabilities).

5.3.3. View Financial, Human Resources, and Community Management as Outcomes Driven by Organizational Capacity

A1 (financial resource acquisition and flexibility), C2 (human capital and volunteer management), and C3 (stakeholder relationships and community interactions) cannot be enhanced by any single department alone. Instead, they require the strengthening of leadership and organizational capacity to generate comprehensive improvements in fundraising, talent development, and stakeholder engagement.

5.3.4. Develop an Integrated Governance Structure

Although governance systems are not the factors most directly responsible for a nonprofit organization's success, they constitute a critical foundation for stable organizational operations. Accordingly, organizations must enhance transparency, ethical standards, and board functioning.

5.4. Limitations and Directions for Future Research

This study has the following limitations that suggest directions for future research:

5.4.1. Limited Number of Expert Participants

This study involved only 10 experts. Future research should expand the sample size to include nonprofit organizations from different sectors to enhance the robustness of the results.

5.4.2. Research Dimensions Constructed on the Basis of Qualitative Data and the Literature

Future studies should incorporate quantitative data (e.g., financial figures, volunteer retention rates, and community engagement indicators) to conduct mixed-method validation.

5.4.3. Structural Limitations in Causal Inferences

Although DEMATEL can reveal causal directions, it cannot establish rigorous causal models. Follow-up research should adopt structural equation modeling, fuzzy set qualitative comparative analyses, or dynamic system simulation to extend the proposed model.

5.4.4. Cultural and Institutional Factors Not Included in the Analyses

Nonprofit organizations in Taiwan operate within unique governance and resource environments. Future studies should conduct cross-national comparisons to assess the generalizability of the proposed causal model.

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.

FUNDING

The author(s) received no financial support for the research, authorship, and/or publication of this article.

REFERENCES

- 501(c) Services. 2024. "Understanding nonprofit HR practices: 2024 501 HR survey." 501(c) Services. <https://501c.com/2024-501-hr-survey/>
- Albu, O. B., and Thøger Christensen, L. 2024. "Shadows in the spotlight: navigating organizational transparency in digital contexts." *Schmalenbach Journal of Business Research* 76(4):641-659.
- Alexander, L. B. 2024. "A strategic approach to nonprofit talent in 2024 and beyond." *Nonprofit HR*. <https://share.google/vCp8b1wQzyhc9mWX0>
- Araque, L. Y. 2025. "Volunteer Management in Non-Profit Organizations: Experience of Huellas Foundation in Medellín, Colombia." *Administrative Sciences* 15(3):77.
- Azevedo, L., Lee, R., and Shi, W. 2024. "Strategic IT alignment and organizational agility in nonprofits during crisis." *Administrative Sciences* 14(7):153.
- Barney, J. 1991. "Firm resources and sustained competitive advantage." *Journal of management* 17(1):99-120.
- Belal, A., Thomson, I., and Cordery, C. 2023. "Critical perspectives on NGO governance and accountability." *Critical Perspectives on Accounting* 92:102583.
- Benito-Esteban, C. I., Elvira-Lorilla, T., Garcia-Rodríguez, I., and Romero-Merino, M. E. 2024. "The complex relationship between the board and web transparency in nonprofit organizations." *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 35(1):48-60.
- Brunjes, B. M. 2024. "Partners or providers? An analysis of nonprofit federal contractor performance." *Nonprofit and Voluntary Sector Quarterly* 53(2):428-461.
- Cordery, C. J., Goncharenko, G., Polzer, T., McConville, D., and Belal, A. 2023. "NGOs' performance, governance, and accountability in the era of digital transformation." *The British Accounting Review* 55(5):101239.
- Day, S. W., Jean-Denis, H., and Karanja, E. 2025. "Extending the Resource-Based View of Social Entrepreneurship: The Role of Artificial Intelligence in Scaling Impact." *Journal of Risk and Financial Management* 18(7):341.
- DeSimone, J. R., and Roberts, L. A. 2023. "Nonprofit leadership dispositions." *SN Business & Economics* 3(2):50.
- Feng, N. C., and Greenlee, J. S. 2024. "Governance, performance, and compensation in nonprofit organizations: a review of recent empirical nonprofit research." *Journal of Governmental & Nonprofit Accounting* 13(1):1-27.
- Freeman, R. E. 1984. *Strategic management: A stakeholder approach*. Boston: Pitman Publishing.
- Ghoorah, U., Mariyani-Squire, E., and Zoha Amin, S. 2025. "Relationships between financial transparency, trust, and performance: an examination of donors' perceptions." *Humanities and Social Sciences Communications* 12(1):1-11.
- Harken, S., Mertins, V., and Urselmann, M. 2025. "Online Fundraising for Nonprofit Organizations via Social Media Marketing: A Critical Success Factors Analysis in Germany, Austria, and Switzerland." *Journal of Philanthropy* 30(3): e70028.
- Herman, R. D., and Renz, D. O. 2008. "Advancing nonprofit organizational effectiveness research and theory: Nine theses." *Nonprofit management and leadership* 18(4):399-415.
- Hsu, L. M., and Ding, J. F. 2021. "Applying the fuzzy analytic hierarchy process method to evaluate key indicators of health promotion policies for the elderly in Taiwan." *Journal of Healthcare Engineering* 2021(1):4832877.
- Hu, H. Y., Chiu, S. I., Cheng, C. C., and Yen, T. M. 2011. "Applying the IPA and DEMATEL models to improve the order-winner criteria: A case study of Taiwan's network communication equipment manufacturing industry." *Expert systems with applications* 38(8):9674-9683.
- Jensen, M. C., and Meckling, W. H. 1976. "Theory of the firm: Managerial behavior, agency costs and ownership structure." *Journal of Financial Economics* 3(4):305-360.
- Jones, J. 2025. "Why storytelling is the most underrated skill in fundraising today." DonorRelations Group. https://www.donorrelations.com/post/why-storytelling-is-the-most-underrated-skill-in-fundraising-today?utm_source=chatgpt.com
- Jong, C. L. K., and Ganzaroli, A. 2024. "Managing digital transformation for social good in non-profit organizations: The case of The Felix Project zeroing hunger in London." *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 35(3):417-427.
- Kugel, J., and Mercado, J. M. 2024. "Good Governance in not-for-profit organizations: A review of the literature on boards of directors." *Journal of Governmental & Nonprofit Accounting* 13(1):56-82.
- Lubis, N. W. 2022. "Resource based view (RBV) in improving company strategic capacity." *Research Horizon* 2(6):587-596.
- Ma, Y., and Beaton, E. E. 2024. "Programming change among nonprofit human service organizations during the COVID-19 pandemic." *Human Service Organizations: Management, Leadership & Governance* 48(3):285-304.
- Mao, H. 2025. "#GivingTuesday: The impact of social media engagement on fundraising performance for small nonprofit organizations." *Nonprofit Management and Leadership* 1-15.
- Martin, H., Tomasko, L., Boris, E. T., Lecy, J., Faulk, L., and Kim, M. 2024. "Nonprofit Trends and Impacts 2021-2023: National Findings on Government Grants and Contracts from 2019 to 2023." Urban Institute. <https://www.urban.org/research/publication/nonprofit-trends-and-impacts-2021-2023-national-findings-government-grants-contracts-2019-2023>
- Mitchell, S. L., and Clark, M. 2021. "Telling a different story: How nonprofit organizations reveal strategic purpose through storytelling." *Psychology & Marketing* 38(1):142-158.
- Nair, R., Arshad, R., Muda, R., and Joharry, S. A. 2023. "Web-disclosure practices for transparency and the sustainability of non-profit organizations." *International Review on Public and Nonprofit Marketing* 20(1):1-23.
- Nordin, N., Khatibi, A., and Azam, S. F. 2024. "Nonprofit capacity and social performance: Mapping the field and future directions." *Management Review Quarterly* 74(1):171-225.

- Oliveira, M., Sousa, M., Silva, R., and Santos, T. 2021. "Strategy and human resources management in non-profit organizations: Its interaction with open innovation." *Journal of Open Innovation: Technology, Market, and Complexity* 7(1):75.
- Ortega-Rodríguez, C., Martín-Montes, L., Licerán-Gutiérrez, A., and Moreno-Albarracín, A. L. 2024. "Nonprofit good governance mechanisms: A systematic literature review." *Nonprofit Management and Leadership* 34(4):927-957.
- Pilon, M., and Brouard, F. 2023. "Accountability theory in nonprofit research: Using governance theories to categorize dichotomies." *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 34(3):585-599.
- Putnam, R. D., Leonardi, R., and Nanetti, R. Y. 1992. *Making Democracy Work: Civic Traditions in Modern Italy*. Princeton University Press.
- Rahman, M. 2023. "Downward accountability of NGOs in Bangladesh: Theoretical issues and empirical investigation." *Journal of Developing Societies* 39(3):347-372.
- Robbins, S. P. 1994. *Management* (5th ed.). Prentice Hall.
- Saaty, T. L. 1980. *The analytic hierarchy process: Planning, priority setting, resource allocation*. McGraw-Hill.
- Schnable, A., Appe, S., and Buyannemekh, B. 2025. "Opportunities for Downward Accountability? Survey Evidence From Small Transnational NGOs." *Nonprofit Management and Leadership* 35(4):799-811.
- Shah, N. 2024. "The power of storytelling: How nonprofits can boost engagement and donations." Maneva Group. https://www.manevagroup.com/post/the-power-of-storytelling-how-nonprofits-can-boost-engagement-and-donations?utm_source=chatgpt.com
- Shieh, J. I., Wu, H. H., and Huang, K. K. 2010. "A DEMATEL method in identifying key success factors of hospital service quality." *Knowledge-Based Systems* 23(3):277-282.
- Stühlinger, S., and Hersberger-Langloh, S. E. 2021. "Multitasking NPOs: An analysis of the relationship between funding intentions and nonprofit capacities." *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 32(5):1042-1053.
- Thomas, B. J. 2024. "Understanding nonprofit leader engagement and turnover: A story of job demands and resources." *Nonprofit Management and Leadership* 34(3):707-728.
- Tzeng, G. H., and Huang, J. J. 2011. *Multiple attribute decision making: methods and applications*. CRC press.
- Urquía-Grande, E., Estébanez, R. P., and Alcaraz-Quiles, F. J. 2022. "Impact of non-profit organizations' accountability: Empirical evidence from the democratic Republic of Congo." *World Development Perspectives* 28:100462.
- Wallraf, S., Dierks, M. L., John, C., and Lander, J. 2024. "Patient organizations' digital responses to the COVID-19 pandemic: scoping review." *Journal of Medical Internet Research* 26: e58566.
- Wiepking, P., and de Wit, A. 2024. "Unrestricted funding and nonprofit capacities: Developing a conceptual model." *Nonprofit Management and Leadership* 34(4):801-824.
- Woznyj, H. M., Stewart, O. J., and Beck, T. E. 2024. "Stronger together: Building nonprofit resilience through a network with a shared Mission and organizational humility." *Nonprofit Management and Leadership* 34(4):753-775.
- Xu, J., Jamil, R., Mai, X., Deng, L., Zhang, J., and Yang, Y. 2024. "Volunteer Management in Nonprofit Organizations: A Bibliometric Analysis." *SAGE Open* 14(4):21582440241284244.
- Yang, Y. L., Ding, J. F., Chiu, C. C., Shyu, W. H., Tseng, W. J., and Chou, M. T. 2016. "Core risk factors influencing safe handling operations for container terminals at Kaohsiung port." *Proceedings of the Institution of Mechanical Engineers, Part M: Journal of Engineering for the Maritime Environment* 230(2):444-453.
- Young, S. L., Wiley, K. K., and Searing, E. A. 2025. "Nonprofit human resources: Crisis impacts and mitigation strategies." *Nonprofit and Voluntary Sector Quarterly* 54(1):176-202.

Received: Jan 20, 2026

Accepted: Jan 25, 2026

Published: Mar 04, 2026

© 2026 Liu et al.

This is an open-access article licensed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided the work is properly cited.