

Determinants of Fundraising in Nonprofit Organizations

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Abstract: The present study applied the analytic hierarchy process to identify key factors influencing fundraising in nonprofit organizations in Taiwan. Three principal dimensions were examined: external environments and institutional pressures, organizational governance and capabilities, and donor behavior and psychology. A total of 10 experts were invited to rank the 3 dimensions and their corresponding factors. The results indicated that donor behavior and psychology exerted the greatest influence, followed by organizational governance and capabilities, whereas external environments exerted the least influence. Of the factors under these dimensions, donor trust, perceptions of organizational standing, and brand identification were the most influential, suggesting that successful fundraising involves a combination of trust and organizational capabilities. Accordingly, this study suggests strengthening brand management, resource integration, and donor relationship management to enhance fundraising performance and promote organizational sustainability.

Keywords: Analytic hierarchy process (AHP); donor behavior; trust.

1. INTRODUCTION

As competition for social resources intensifies, nonprofit organizations have become crucial to providing public services, to promoting social innovation, and to complementing public policy. However, the fundraising performance of such organizations is influenced by changes in the external environment, institutional regulations, and societal trust (Pfeffer and Salancik, 1978; DiMaggio and Powell, 1983). Consequently, nonprofit organizations have faced challenges in meeting donor expectations, complying with regulatory requirements, and adapting to technological advances. Studies have indicated that information transparency, legitimacy strategies, and digital fundraising platforms have served as key mechanisms for enhancing trust and fundraising performance in nonprofit organizations (Nair *et al.*, 2023; Ghoorah *et al.*, 2025; Nurdiani *et al.*, 2025). These key factors underlying the fundraising decisions of nonprofit organizations must be critically examined to enhance fundraising performance and facilitate sustainable development.

Studies have demonstrated that the fundraising performance of nonprofit organizations is influenced by factors such as external environments, organizational capabilities, and donor psychology. However, the literature has predominantly focused on a single dimension rather than conducting a systematic, holistic analysis (Bekkers and Wiepking, 2011; White *et al.*, 2023). In addition, digital fundraising and the COVID-19 pandemic have introduced novel institutional

pressures and intensified resource dependence challenges (Saxton and Wang, 2014; Herrero and Kraemer, 2022). Accordingly, the present study examined the fundraising performance of nonprofit organizations by addressing the following research questions:

1. How do external environments and institutional pressures influence nonprofit organizations' fundraising strategies and performance?
2. How do organizational governance and capabilities influence fundraising?
3. How do donor psychology and behaviors influence donation intentions and practices?

This study systematically examined the determinants of fundraising in nonprofit organizations and categorized these determinants across three dimensions: external environments and institutional pressures, organizational governance and capabilities, and donor behavior and psychology. By integrating resource dependence theory, institutional theory, the theory of planned behavior, and theories of altruism and warm-glow giving, this study analyzed the effects of the three aforementioned dimensions on fundraising performance through a multidimensional analytical framework. This framework provided insights to enhance the fundraising strategies and performance of nonprofit organizations (Lee and Kim, 2023; Al Maalouf *et al.*, 2025; Kim, 2025).

From a theoretical contribution perspective, the present study constructed a framework of nonprofit fundraising decision-making that addressed the limitations of studies that have exclusively focused on single factors (Dethier *et al.*, 2024; Ghoorah *et al.*, 2025). This study also employed analytic hierarchy process (AHP) to quantify the relative im-

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portance of key determinants of fundraising performance. The results provide actionable guidance for organizations designing fundraising strategies, enhancing information transparency, adopting digital platforms, establishing donor trust, and optimizing resource allocation and strategic decision-making (Nair *et al.*, 2023; Zhou and Lin, 2024; Nurdiani *et al.*, 2025).

This study is organized into five sections. Section I presents the Introduction, outlining the research background, study motivation, research questions, study objectives, and contributions to the literature. Section II reviews the literature, focusing on theories addressing the determinants of fundraising in nonprofit organizations and theories of external environments and institutional pressures, organizational governance and capabilities, and donor behavior and psychology. Section III describes the research methods, analytical framework, and AHP procedures and analyzes the relative importance of the identified factors by calculating their weights. Section IV presents the Results of the analysis, specifically the expert survey results and weight calculations. Section V provides the Conclusion and recommendations, summarizing the findings and theoretical contributions of this study and offering managerial implications and directions for future research.

2. LITERATURE REVIEW

This study categorized the core dimensions of nonprofit fundraising across three dimensions: external environments and institutional pressures, organizational governance and capabilities, and donor behavior and psychology.

2.1. External Environment and Institutional Pressure

Fundraising decisions in nonprofit organizations are influenced by external environments and institutional pressures, which affect resource acquisition and strategic planning. Resource dependence theory posits that nonprofit organizations must rely on external resources to survive and achieve their objectives, while remaining constrained by environmental pressures (Pfeffer and Salancik, 1978). Donations, government funding, and societal support are key external resources for such organizations. However, institutional theory suggests that organizational behavior is predominantly influenced by economic factors and by institutional pressures such as regulatory frameworks, legal requirements, and societal expectations (DiMaggio and Powell, 1983) that affect fundraising performance and strategic choices through such mechanisms as institutional legitimacy, societal trust, and technological ecosystems.

Government policies, laws, and fundraising regulations impose external pressures on nonprofit organizations that influence fundraising strategies and the mobilization of resources. Institutional theory suggests that when organizations face such institutional pressures, they tend to adopt strategies to signal external legitimacy and secure access to resources (DiMaggio and Powell, 1983; Frumkin and Galaskiewicz, 2004). Financial transparency is one signal of legitimacy. When nonprofit organizations provide clear and sufficient financial information, donors are more likely to trust them and evaluate their performance more positively (Behn *et al.*, 2010; Ghoorah *et al.*, 2025; Kim, 2025). In addition,

institutional environments influence information disclosure and accountability through fundraising regulations and legal requirements. Furthermore, Dethier *et al.* (2023) indicated that transparency is vital to success in the “third sector” of nonprofit organizations, highlighting the increasing influence of external regulations and societal expectations on information disclosure and accountability mechanisms. Although legal frameworks vary across countries, institutional environments continue to shape fundraising decision-making by exerting legitimacy pressures.

The trust of the public in nonprofit organizations and how these organizations demonstrate operational and financial transparency directly influence the effectiveness of fundraising. Institutional theory posits that when organizations are subject to social norms and expectations, they respond to external pressures by disclosing information and adopting accountability mechanisms. Accordingly, studies have indicated that mechanisms that promote information transparency and accountability substantially enhance donor trust and willingness to donate. For example, Ghoorah *et al.* (2025) noted a significant positive correlation between information transparency and donor trust and demonstrated that donor trust mediated the association between financial transparency and perceptions of organizational performance. Similarly, another study revealed that financial transparency strengthened public trust in and willingness to donate to nonprofit organizations when these organizations experienced financial stress (Kim, 2025). In addition, Dethier *et al.* (2024) reported that donor perceptions of information transparency were significantly and positively associated with trust in organizations, and that donor trust in turn enhanced willingness to donate. In other words, information disclosure is both a governance tool and a psychological mechanism for fostering donor trust. Moreover, the literature has highlighted the associations between transparency, accountability, and fundraising in a comprehensive framework (Dethier *et al.*, 2023). Overall, the aforementioned studies have indicated that mechanisms to enhance societal trust and accountability have become major sources of external institutional pressure that must be accounted for in nonprofit fundraising strategies.

As digital technologies and fundraising platforms have rapidly been adopted, fundraising ecosystems have been transformed. Digital media have altered fundraising channels and modes of information dissemination, the processes by which trust is established, and societal expectations. The transparency requirements and user interaction models of digital fundraising platforms have also created novel institutional pressures and opportunities. For example, during the COVID-19 pandemic, digital fundraising and website-based information disclosure became key strategies for nonprofit organizations to maintain societal trust and sustainability (Nair *et al.*, 2023). Other studies have indicated that digital fundraising platforms have become crucial tools for responding to external pressures and societal expectations that enhance transparency and strengthen donor relationships through real-time information disclosure and interactive reporting (Gálvez-Rodríguez *et al.*, 2025; Nurdiani *et al.*, 2025; Zaborek *et al.*, 2025). Providing clear and transparent information on social media or online fundraising platforms helps increase donor participation and willingness to contribute, and effective management of website and social me-

dia interactions substantially enhances donor engagement and support (Nair *et al.*, 2023; Altarteer and Bamoollem, 2025; Gálvez-Rodríguez *et al.*, 2025). Nair *et al.* (2023) reported that website information disclosure directly affects the effectiveness of communication between nonprofit organizations and stakeholders and influences the sustainability of nonprofit organizations and the establishment of donor trust. Therefore, digital environments are no longer exclusively a technological concern; they reflect institutional norms, societal expectations, and fundraising effectiveness.

External environments and institutional pressures influence nonprofit fundraising decisions through mechanisms such as policy and legal frameworks, societal trust and transparency, and digital fundraising ecosystems. Resource dependence theory explains how organizations adjust their strategies to acquire resources, whereas institutional theory posits that institutional legitimacy, societal expectations, and regulatory requirements affect organizational behavior and patterns of interaction with external resources. These factors complicate fundraising decision-making through the mediation of trust, legitimacy, and information disclosure.

2.2. Organizational Governance and Capabilities

Effective organizational governance must reduce information asymmetry between managers and supervisors and enhance organizational legitimacy and performance. Hence, van Puyvelde *et al.* (2012) indicated that in nonprofit organizations, boards of directors monitor performance and strengthen governance through external disclosure and accountability mechanisms that increase fundraising efficiency and societal trust. The resource-based view posits that organizations with valuable, rare, inimitable, and nonsubstitutable resources and capabilities can adopt strategies to maintain a competitive advantage (Barney, 1991). Accordingly, in a study of nonprofit fundraising, organizational capabilities such as fundraising expertise, information systems, and governance abilities were identified as crucial internal factors that influenced fundraising effectiveness (Al Maalouf *et al.*, 2025).

In nonprofit organizations, the board of directors is the principal governance mechanism that influences fundraising performance through its structure and efficiency. Empirical studies indicate that board size and structural composition are significantly and positively associated with organizational performance and fundraising revenue, and that transparent governance practices can strengthen donor trust, thereby enhancing fundraising effectiveness (Callen *et al.*, 2010; Zhou and Lin, 2024). Furthermore, studies of board interaction and governance efficiency have revealed that the quality of board interactions, board dynamics, and leadership styles affects and the adoption of strategies and the making of decisions, influencing the effectiveness of governance and the organization's ability to integrate external resources (Cornforth, 2012; van Puyvelde *et al.*, 2018). Finally, studies have demonstrated that governance extends beyond institutional structures to the transparency of information disclosure, the degree of stakeholder participation, and mechanisms that ensure regulatory compliance; these governance practices increase the quality of decisions made by fundraising managers and the overall performance of the organization (Os-

trower and Stone, 2010; Ortega-Rodríguez *et al.*, 2024). Overall, effective board governance mechanisms strengthen trust in nonprofit organizations and increase their ability to mobilize resources, enhancing fundraising performance and long-term sustainability.

Fundraising performance reflects both internal resources and dynamic capabilities. Such abilities require planning fundraising strategies and having a comprehensive understanding of the fundraising market environment, donor characteristics, and communication channels (van Steenburg *et al.*, 2022; Gold, 2023). Studies have also indicated that the efficiency of resource allocation, the management of finances, and the skills of fundraising personnel are significantly and positively associated with fundraising success across institutional and environmental settings; this insight suggests that such qualities are structural determinants of fundraising performance (Nordin *et al.*, 2024; Al Maalouf *et al.*, 2025). Furthermore, studies have demonstrated that in response to external shocks such as COVID-19, organizational resilience and resource integration are vital to maintaining stable fundraising revenue and ensuring organizational continuity; accordingly, the ability to dynamically respond to crises is essential to the sustainable development of nonprofit organizations (Fuller and Rice, 2022; Herrero and Kraemer, 2022). In other words, fundraising performance reflects the strategic capability of an organization to integrate resources, respond to environmental changes, and improve outcomes.

The fundraising of nonprofit organizations is influenced by institutional structures, staff competencies, and the configuration of external resources. One study suggested that the professional experience, social connections, and communication skills of board members and fundraising teams directly affect the quality of fundraising strategies and determine the effectiveness of fundraising activities (Roshayani *et al.*, 2018). In addition, large corporate donors provide financial monitoring mechanisms, professional management advice, and strategic resources that collectively constitute governance capital, strengthening organizational performance and market competitiveness (Finley *et al.*, 2021). Furthermore, information disclosure and financial reporting systems are essential to establishing donor trust and increasing fundraising revenue because transparent operations enhance organizational trustworthiness and attract and retain long-term supporters (Behn *et al.*, 2010; Ghoorah *et al.*, 2025; Kim, 2025). Overall, the interaction between professional human capital, external governance capital, and information transparency mechanisms provides the foundation for nonprofit fundraising and sustainable development.

2.3. Donor Behavior and Psychology

In fundraising by nonprofit organizations, donor behavior and psychology are major determinants of effectiveness. The present study adopted the theory of planned behavior, altruism and warm-glow giving theories, and trust and organizational perception theory to explore donor behavior. The theory of planned behavior posits that individuals' behavioral intentions are influenced by attitudes, subjective norms, and perceived behavioral control; when individuals hold positive attitudes toward donating, perceive societal support and believe they have the ability to donate, their donation intentions

considerably increase (Ajzen, 1991). In addition, altruism and warm-glow giving theories suggest that donors simultaneously pursue public benefits and the psychological satisfaction of giving, which produces a psychological “warm-glow” that enhances donation intentions and the likelihood that donors will provide sustained support (Andreoni, 1989, 1990). Nevertheless, because of asymmetry in nonprofit organizations’ disclosure of information and use of resources, donors often depend on evaluations of an organization’s abilities, reputation, and trustworthiness when deciding whether to donate (Bekkers and Wiepking, 2011). Therefore, donor motivations, mores, and trust are crucial to nonprofit fundraising success.

Donors’ attitudes toward giving and motivations influence their intentions to donate. The theory of planned behavior suggests that individual evaluations of behavior directly affect behavioral intentions; consequently, when individuals perceive charitable giving as socially valuable and hold positive attitudes toward it, their intentions to donate and giving behavior are substantially enhanced (White *et al.*, 2023). In addition, donors’ attitudes influence their support for charitable organizations and their intentions to donate (Lee and Kim, 2023). Donors’ emotional attachment to charitable organizations, moral obligation to donate, and organizational identification also influence their engagement with nonprofit organizations and donation behavior (Bennett, 2013). Donation motivations can generally be categorized as self-oriented or other-oriented: Donors may be influenced by both altruistic and self-interested motivations, and different motivations variously affect support for and methods of donating to social causes and charitable organizations (Lee and Kim, 2023; Thottam *et al.*, 2024). Accordingly, when donors have positive attitudes toward giving, altruistic motivations, and warm-glow experiences, they are likely to donate to nonprofit organizations, and these psychological factors underpin the effectiveness of such organizations’ fundraising.

In fundraising by nonprofit organizations, donor behavior is influenced by the aforementioned individual psychological factors, by social environments, and by donor experiences. Social norms, donation behaviors, brand identification, and donation experience all have been reported to considerably enhance donation intentions and giving behavior (Ajzen, 1991; Shang and Croson, 2009; Bekkers and Wiepking, 2011; Lay *et al.*, 2020; White *et al.*, 2023; Chapman *et al.*, 2025; Sabato, 2025). Past donation behavior can create behavioral inertia that renders individuals likely to continue participating in charitable activities (Chapman *et al.*, 2025). In addition, social information and interactions on digital platforms can strengthen donation intentions (Saxton and Wang, 2014; Ruger *et al.*, 2025). Moreover, social pressure and group interactions promote donation behavior (Shang and Croson, 2009). Overall, social influence and prior behavior, through informational cues, organizational identification, and interactive mechanisms, jointly operate as key psychological and behavioral factors explaining donation decisions. (Bekkers and Wiepking, 2011; van Teunenbroek *et al.*, 2021; White *et al.*, 2023).

Donor trust and perceptions of organizational standing have been identified as key determinants of donation intentions and behavior; when donors perceive an organization as

trustworthy and well-governed, their donation intentions and giving behaviors are substantially enhanced (Chapman *et al.*, 2021). Donors’ evaluations of a nonprofit organization’s competence, integrity, and benevolence influence their trust in it and their attitudes and intentions toward donating (Lee and Kim, 2023). For example, one study indicated that when donors perceive high levels of financial transparency in nonprofit organizations, their confidence in these organizations’ performance and their trust increase, strengthening their donation intentions and their positive evaluations of the organizations (Ghoorah *et al.*, 2025). In addition, Crawford and Jackson (2025) reported that when donors perceive a high degree of congruence between their ideal brand image and the brand image of a nonprofit organization, they donate substantially more than when such congruence is absent. Similarly, Kutlu and zcan (2025) reported that brand equity and brand trust in nonprofit organizations positively influence donation intentions and that brand trust enhances the willingness to donate. These findings indicate that donor trust, perceptions of organizational standing, and brand identification are key to fundraising success in nonprofit organizations because these factors positively affect donation intentions and behaviors. Table 1 summarizes the criteria and subcriteria used in this study’s analyses.

2.4. Summary

This study identified three factors that influence nonprofit fundraising decisions. First, external environments and institutional pressures from policies and regulations, societal trust, information transparency, and digital fundraising ecosystems influence fundraising strategies and performance through signals of legitimacy and information disclosure mechanisms (Pfeffer and Salancik, 1978; DiMaggio and Powell, 1983; Nair *et al.*, 2023; Ghoorah *et al.*, 2025). Second, organizational governance and fundraising performance that result from the combination of boards of directors, professional fundraising staff, integrated resources, and human and governance capital enhance trust, decision-making, and strategy, increasing fundraising effectiveness (Barney, 1991; van Puyvelde *et al.*, 2018; Zhou and Lin, 2024; Al Maalouf *et al.*, 2025). Third, donor behavior and psychology, specifically attitudes, subjective norms, perceived behavioral control, altruistic and warm-glow motivations, evaluations of trustworthiness, and brand identification considerably affect donation intentions and giving behavior (Ajzen, 1991; Andreoni, 1989, 1990; Bekkers and Wiepking, 2011; White *et al.*, 2023; Crawford and Jackson, 2025; Kutlu and zcan, 2025).

Although the factors that influence donation behavior toward nonprofit organizations have been identified, several gaps remain unaddressed. First, the literature has predominantly focused on a single dimension of fundraising and has yet to examine the interactions between external institutional pressures, organizational capabilities, and donor psychology. Second, although information transparency and donor trust are crucial to fundraising performance, their influence has yet to be fully quantified in studies on digital fundraising. Third, empirical research on donor psychology has predominantly concentrated on positive attitudes or altruistic motivations without considering the combined effects of social influences such as norms, brand congruence, and donation

behavior. Finally, most studies have relied on cross-sectional data, and with limited attention to the dynamic adaptation of fundraising strategies under external shocks such as the COVID-19 pandemic or the long-term effects of major environmental changes (Herrero and Kraemer, 2022; Chapman et al., 2025).

To address these gaps, the present study employed AHP to quantify the relative importance of external environments and institutional pressures, organizational governance and capabilities, and donor behavior and psychology and provide insights for the strategic planning, resource allocation, and digital fundraising of nonprofit organizations. By systematically evaluating the relative importance of these dimensions and the factors that comprise them, this study elucidated the multidimensional decision-making underlying the fundraising of nonprofit organizations.

Table 1. Criteria and Subcriteria for Nonprofit Organizational Fundraising.

Criteria	Subcriteria	Explanation/Mechanism
External Environment and Institutional Pressure	Policy and Legal Institutional Environment	Institutional pressure promotes transparent governance, enhancing trust and facilitating resource acquisition (DiMaggio and Powell, 1983; Frumkin and Galaskiewicz, 2004; Behn et al., 2010; Dethier et al., 2023; Ghoorah et al., 2025; Kim, 2025)
	Pressures to Enhance Transparency and Societal Trust	Transparent governance responds to institutional pressures, increases trust, and enhances fundraising effectiveness (Dethier et al., 2023; Dethier et al., 2024; Ghoorah et al., 2025; Kim, 2025)
	Digitalization and Fundraising Platform Environment	Digital fundraising platforms enhance transparency and interactivity, increasing trust and donor participation (Nair et al., 2023; Altarteer and Bamoallem, 2025; Gálvez-Rodríguez et al., 2025; Nurdiani et al., 2025; Zaborek et al., 2025)
Organizational Governance and Capabilities	Organizational Governance	Board governance strengthens trust and resource mobilization, enhancing fundraising performance (Callen et al., 2010; Ostrower and Stone, 2010; Cornforth, 2012; van Puyvelde et al., 2018; Ortega-Rodríguez et al., 2024; Zhou and Lin, 2024)

	Fundraising Performance	Fundraising performance reflects the integration of strategic resources and organizational resilience to enhance overall outcomes (Fuller and Rice, 2022; Herrero and Kraemer, 2022; Van Steenburg et al., 2022; Gold, 2023; Nordin et al., 2024; Al Maalouf et al., 2025)
	Integration of Resources and Enhancement of Capabilities	Professional skills, governance capital, and transparency establish trust and increase fundraising performance (Behn et al., 2010; Roshayani et al., 2018; Finley et al., 2021; Ghoorah et al., 2025; Kim, 2025)
Donor Behavior and Psychology	Attitudes and Intrinsic Motivation	Attitudes toward donation and intrinsic motivation enhance donation intentions (Andreoni, 1989, 1990; Bennett, 2013; Lee and Kim, 2023; White et al., 2023; Thottam et al., 2024)
	Social Influences and Past Behaviors	Social norms and past behaviors reinforce donation intentions and behaviors (Shang and Croson, 2009; Bekkers and Wiepking, 2011; Saxton and Wang, 2014; van Teunenbroek et al., 2021; White et al., 2023; Chapman et al., 2025; Rürger et al., 2025)
	Donor Trust, Perceptions of Organizational Standing, and Brand Identification	Trust and brand identification enhance donation intentions (Chapman et al., 2021; Lee and Kim, 2023; Crawford and Jackson, 2025; Ghoorah et al., 2025; Kutlu and Özcan, 2025)

Source: The present study.

3. MATERIALS AND METHODOLOGY

3.1. Research Framework

On the basis of the literature review and expert input, this study established an analytical framework consisting of the following three criteria and nine subcriteria (Fig. 1):

A. External Environments and Institutional Pressures

A1 Policy and Legal Institutional Environment

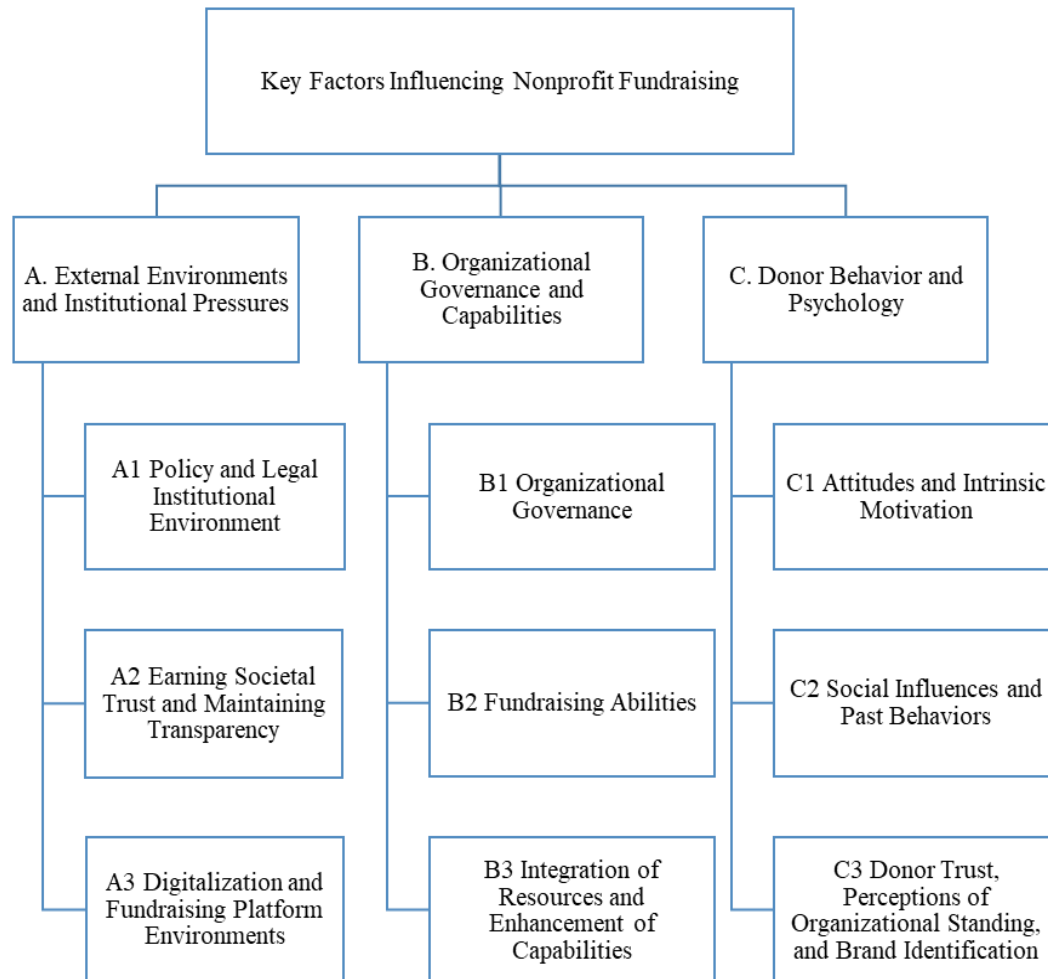


Fig. (1). Hierarchical Structure of Key Factors Influencing Nonprofit Fundraising. Source: The present study.

- A2 Pressure to Earn Societal Trust and Maintain Transparency
- A3 Digitalization and Fundraising Platform Environment
- B. Organizational Governance and Capabilities
- B1 Organizational Governance
- B2 Fundraising Performance
- B3 Integration of Resources and Enhancement of Capabilities
- C. Donor Behavior and Psychology
- C1 Attitudes and Intrinsic Motivation
- C2 Social Influences and Past Behaviors
- C3 Donor Trust, Perceptions of Organizational Standing, and Brand Identification

3.2. AHP Procedures

(1) Construction of the Hierarchical Structure

This study constructed a three-level AHP framework (Fig. 1):

1. Goal Level: To identify the key factors influencing nonprofit fundraising.
2. Criteria Level: The dimensions identified in the literature, namely external environment and institutional pressure, organizational governance and capabilities, and donor behavior and psychology.
3. Factor Level: The factors evaluated under each dimension.

This hierarchical structure provided the basis for the subsequent pairwise comparison analysis in the AHP procedure.

(2) Construction of the Pairwise Comparison Matrix

Referencing the scale of Saaty (1980; Table 2), this study designed a pairwise comparison questionnaire to assess expert evaluations of the relative importance of each dimension and factor. After the expert responses had been tabulated, a pairwise comparison matrix $A = (a_{ij})$ was constructed, where a_{ij} represents the importance of criterion C_i relative to that of criterion C_j .

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

Table 2. Description of the AHP rating scale.

Rating Scale	Definition	Description
1	Equally Important	Both activities contribute equally to the goal
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 is strongly superior to the other
9	Absolutely Important	The activity is indisputably of the highest importance
2, 4, 6, 8	Intermediate Values Between Adjacent Scales	Used when a compromise is required

Source: Saaty (1980).

(3) Weight Calculation and Consistency Test

This study employed the row-normalized matrix and column mean method to derive the weight vector *W*. The maximum eigenvalue of the pairwise comparison matrix *A* is denoted as λ_{max} and *n* represents the total number of evaluated criteria. The consistency index (C.I.) and consistency ratio (C.R.) were calculated as follows:

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

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

R.I. denotes the Random Index. The *R.I.* values were as listed in Table 3 (Saaty, 1980). When the *C.R.* is ≤ 0.1 , consistency is acceptable.

Table 3. 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) Results of Applying AHP

After completing the weight calculations, this study obtained the following results:

1. The relative weights of each dimension.
2. The relative importance rankings of each evaluation factor.

These results provided the foundation for the subsequent integrated analysis.

3.3. AHP in Analyses of Fundraising Decisions

Fundraising decision-making in nonprofit organizations involves institutional environments, organizational capabilities, and donor psychology, each of which differs in its influence on fundraising. However, studies have predominantly examined fundraising performance using single variables or regression-based approaches that have not integrated multiple criteria. Nevertheless, AHP can be fruitfully applied to multicriteria decision analysis in public governance and the nonprofit sector (Lee and Lim, 2018; Suh Utomo *et al.*, 2025). The aforementioned studies have demonstrated that AHP can systematically integrate diverse factors and assess their relative importance, rendering it well suited to constructing the nonprofit fundraising decision evaluation framework used in the present study.

AHP organizes complex factors into a hierarchical structure that clarifies the relative influence of each factor in a decision-making framework. By evaluating expert judgments and conducting pairwise comparisons, this study quantified the importance of various dimensions and subcriteria in nonprofit fundraising.

AHP also integrates qualitative and quantitative information. Because fundraising decision-making in nonprofit organizations often involves managerial experience and situational judgments, decisions based exclusively on statistical data may not fully reflect real-world conditions. Through the use of expert judgment matrices, AHP facilitates an analysis of data based on theory and experience. AHP also incorporates a mechanism for determining the consistency of expert judgments that enhances the reliability of results. Accordingly, this study employed AHP to analyze the importance of the three criteria and nine subcriteria and establish a systematic framework for evaluating decision-making in nonprofit organizational fundraising that provides guidance for adjusting fundraising strategies and resource allocation.

4. RESULTS

4.1. Results of Applying AHP

This study applied AHP to evaluate key factors influencing the fundraising of four foundation-based nonprofit organizations and two association-based nonprofit organizations in Taiwan. A total of 10 experts in nonprofit fundraising from 6 nonprofit organizations of varying sizes were invited to participate in pairwise comparisons. The experts comprised three chairpersons, one executive director, and six directors, of whom two were women and eight were men. Three experts had more than 20 years of experience, three had 16–20 years, two had 11–15 years, and two had 6–10 years. Robbins (1994) suggested that the optimal number of experts for group decision-making was five to seven; therefore, the experts in the present study were reasonably representative of the decision-making population studied. The questionnaire was administered by the author, who explained each item in detail to all experts before inviting them to complete the survey. A total of 10 valid questionnaires were collected, one from each respondent surveyed. The analysis results are presented in Table 4. The overall weight rankings reflect the

Table 4. Key Factors Influencing Nonprofit Fundraising.

Criterion Code	Criterion	Weight	Subcriterion Code	Subcriterion	Local Weight	Global Weight	Overall Rank
C	Donor Behavior and Psychology	0.3846	C3	Donor Trust, Perceptions of Organizational Standing, and Brand Identification	0.3890	14.96%	1
A	External Environments and Institutional Pressures	0.2888	A2	Pressure to Earn Societal Trust and Maintain Transparency	0.4495	12.98%	2
B	Organizational Governance	0.3267	B3	Integration of Resources and Enhancement of Capabilities	0.3831	12.51%	3
B	Organizational Governance	0.3267	B2	Fundraising Abilities	0.3830	12.51%	4
C	Donor Behavior and Psychology	0.3846	C1	Attitudes and Intrinsic Motivation	0.3164	12.17%	5
C	Donor Behavior and Psychology	0.3846	C2	Social Influence and Past Behavior	0.2945	11.33%	6
A	External Environments and Institutional Pressures	0.2888	A1	Policy and Legal Institutional Environment	0.2937	8.48%	7
B	Organizational Governance	0.3267	B1	Organizational Governance	0.2340	7.64%	8
A	External Environments and Institutional Pressures	0.2888	A3	Digitalization and Fundraising Platform Environments	0.2568	7.41%	9

Source: The present study.

relative importance assigned to each criterion and subcriterion, providing an empirical basis for ranking the factors influencing nonprofit fundraising.

Of the identified criteria, donor behavior and psychology (C) was weighted highest (0.3846), indicating that the experts believed that fundraising effectiveness was primarily determined by donors' perceptions and behaviors. This result is consistent with the theory of planned behavior and with the findings of studies on donation behavior demonstrating that individual attitudes, social norms, and perceived behavioral control considerably influence donation behavior. Organizational governance and capabilities (B) ranked second with a weight of 0.3267, indicating that the quality of an organization's internal governance and fundraising strategies was perceived to strongly influence fundraising performance. External environments and institutional pressures (A), with a weight of 0.2888, ranked last; however, the influence of this factor was nonnegligible, indicating that institutional regulations, societal expectations, and the technological environment were perceived to influence fundraising activities and indirectly constrain organizational operations.

Of the identified subcriteria, donor trust, perceptions of organizational standing, and brand identification (C3) ranked first, with a total weight of 14.96%. This ranking suggested that when an organization possessed a strong reputation, transparently disclosed information, and had a consistent brand identity, the experts believed that donor uncertainty was reduced and willingness to donate was enhanced. The second-ranked factor was pressure to earn societal trust and maintain transparency (A2), with a total weight of 12.98%. This weighting revealed that when societal trust in nonprofit

organizations was high and transparency requirements was clearly established, organizational trustworthiness was perceived to be increased, enhancing the reach and success of fundraising activities. These findings indicate that donor trust, perceptions of organizational standing, and brand identification, as well as earning the trust of society and maintaining transparency, were perceived as vital to successful fundraising.

The third-ranked factor was the integration of resources and the enhancement of capabilities, (B3) which had a weight of 12.51% and indicated that organizations with strong abilities to integrate resources were perceived to exhibit higher fundraising efficiency and more effective strategy implementation that enabled them to continually increase their long-term competitive advantage by developing their capabilities. Fundraising abilities (B2) ranked fourth with a weight of 12.51%, suggesting that organizations with considerable fundraising abilities were perceived as more able to accurately identify donor needs and efficiently acquire resources to enhance fundraising success rates than were those without such abilities. Attitudes and intrinsic motivation (C1) ranked fifth with a weight of 12.17%, indicating that when donors held positive attitudes toward donating and had strong intrinsic motivation to donate, their willingness to donate and giving behavior were perceived to substantially increase. Social influence and past behavior (C2) ranked sixth with a weight of 11.33%, suggesting that social identification, word-of-mouth communication, and established donation habits were perceived to reinforce the continuity and consistency of donation behavior and enhance overall fundraising performance.

By contrast, policy and legal institutional environment (A1), organizational governance (B1), and digitalization and fundraising platform environments (A3) ranked last, with weights of 8.48%, 7.64%, and 7.41%, respectively. This low ranking indicated that although institutional and digital environments are necessary for fundraising, these factors were perceived to exert a more indirect influence than did donor trust and organizational capabilities.

In summary the key factors influencing fundraising effectiveness were donor trust, perceptions of organizational standing, and brand identification; pressure to earn societal trust and maintain transparency; integration of resources and enhancement of capabilities; and fundraising abilities. The combined weight of these factors was 52.96%, indicating that fundraising managers should prioritize these factors in their fundraising strategies (Hsu and Ding, 2021). By contrast, the external institutional environment and digital environment were less crucial. Overall, the results of applying AHP indicated that fundraising effectiveness was primarily influenced by donor psychology and behavior, followed by organizational governance and capabilities and supported by external institutional factors. Notably, donor trust and brand identification were the most influential factors, indicating that they should be prioritized to enhance fundraising and sustainability in nonprofit organizations.

5. CONCLUSION AND RECOMMENDATIONS

5.1. Conclusion

This study adopted AHP to integrate external environments and institutional pressures, organizational governance, and donor behavior and psychology, thereby constructing a decision-making framework for nonprofit fundraising performance. In contrast to studies that have predominantly focused on a single dimension, this study addressed gaps in the literature by adopting a cross-dimensional approach. The principal conclusions are as follows:

(1) Cross-Dimensional Analysis Reveals That a Donor-Oriented Approach Is Critical to Fundraising Decision-Making

Donor behavior and psychological factors received the highest weight of the three dimensions, indicating that fundraising performance was perceived to depend on donor decision-making. This finding is consistent with the theory of planned behavior (Ajzen, 1991), which highlights the roles of attitudes, subjective norms, and behavioral intentions to behavioral decision-making. Furthermore, this conclusion suggests that fundraising strategies should transition from a monolithic organization-oriented approach to an integrated donor-oriented approach.

(2) Trust and Brand Identification Are the Most Critical Factors to Digital Fundraising

Of the identified subcriteria, donor trust, perceptions of organizational standing, and brand identification received the highest overall weight, indicating that trust is critical to fundraising success. This finding extends the literature by demonstrating that trust in digital fundraising is not a unidimensional concept centered on information transparency but a multidimensional construct encompassing brand image,

organizational reputation, and perceptions of organizational standing. This finding is consistent with those of Nair *et al.* (2023), who indicated that online donation behavior is highly dependent on donor trust and platform transparency and that donor trust strongly influences donation intentions.

(3) Organizational Capabilities and Societal Trust Enhance Fundraising Performance

The results of this study indicated that integrating resources and enhancing capabilities, fundraising abilities, and pressure to earn Societal trust and maintain transparency influenced fundraising through internal capabilities and external institutional trust. This finding is consistent with the tenets of resource dependence theory, which posits that organizations must possess the following qualities to succeed:

The ability to transform resources (internal dimension).

1. A foundation of trust to respond to societal expectations and institutional pressures (external dimension).

In addition, Ghoorah *et al.* (2025) indicated that organizational transparency and capabilities influence donor trust and sustained giving behavior.

(4) Addressing Limitations in Earlier Research: Providing a Basis for Future Longitudinal Studies

This study also responded to the limitation of earlier studies that have predominantly relied on cross-sectional data. By evaluating the relative importance of different dimensions through AHP-based expert judgment, this study developed a cross-contextual decision-making framework. The results indicated that in the postpandemic digital transformation environment, the determinants of fundraising success depend on the following factors:

1. Continual strengthening of trust mechanisms: Enhancing donor trust and sustained support through information transparency, brand management, and performance disclosure.
2. Dynamic adjustment of organizational capabilities: Adapting fundraising strategies in response to environmental changes and strengthening resource integration and professional fundraising skills.
3. Long-term cultivation of donor behavior: Establishing long-term relationship management mechanisms to increase donor loyalty and promote repeat donations.

These findings are consistent with the calls for studies on fundraising behavior in dynamic environments of Herrero and Kraemer (2022) and Chapman *et al.* (2025).

5.2. Managerial Implications

This study proposed the following recommendations:

(1) Strengthen Organizational Trust and Brand Management

1. Enhance the transparency of information disclosure.
2. Establish a long-term brand image.

3. Strengthen feedback on performance and reporting on organizational influence.
- (2) Enhance Fundraising Abilities
1. Establish professional fundraising teams.
 2. Adopt data analytics and donor relationship management.
 3. Develop diversified fundraising strategies (e.g., recurring donations and digital fundraising).
- (3) Strengthen Resource Integration Mechanisms
1. Exploit corporate social responsibility resources.
 2. Establish crossorganizational collaboration networks.
 3. Increase the efficiency of internal and external resource allocation.
- (4) Focus on Donor Psychology and Behavior
1. Implement donor segmentation strategies.
 2. Strengthen emotional connections and sense of engagement.
 3. Exploit social influence (e.g., testimonials and case sharing).

5.3. Policy Implications

(1) Enhance Institutional Transparency and Trust Mechanisms

Governments should strengthen information disclosure systems for nonprofit organizations to enhance public trust.

(2) Promote the Development of Digital Fundraising Environments

Secure and user-friendly digital donation platforms should be established to increase willingness to donate.

(3) Promote Collaboration between Government, Industry, and Academia

Academic research and practical experience should be integrated to enhance fundraising practices.

5.4. Limitations and Directions for Future Research

(1) Limitations

1. The limited number of expert participants may have affected the consistency of the weighting results.
2. Differences between various types of nonprofit organizations were not considered.

(2) Future Research Directions

1. Future studies should integrate the decision-making trial and evaluation laboratory method to examine causal relationships between the identified factors.
2. Structural equation modeling should be employed to validate the proposed model.
3. Comparative studies of nonprofit organizations in different countries should be conducted.

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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