



PALGRAVE STUDIES IN CROSS-DISCIPLINARY  
BUSINESS RESEARCH, IN ASSOCIATION  
WITH EUROMED ACADEMY OF BUSINESS

# Non-Profit Organisations, Volume III

Society, Sustainability and Accountability

*Edited by* Alkis Thrassou · Demetris Vrontis ·  
Leonidas Efthymiou · Yaakov Weber ·  
S. M. Riad Shams · Evangelos Tsoukatos

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# 1

## Delineating Non-Profit Organizations: Society, Sustainability and Accountability

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and Aleksandra Figurek

### 1.1 Introduction

By providing services that improve communities and the people who live in them, Non-Profit Organisations (NPOs) contribute to the common good. A focus on ideals like justice, equity, empowerment, human

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rights, or community solidarity can also be used to describe non-profit organisations. These principles, which formed the foundation of NPOs, are actually frequently essential to their functioning, since individuals try to live out these principles by joining these organisations. The public acknowledges non-profit organisations' significant contribution to human progress (Lyons, 2001). According to Brown and Slivinski (2006), NPOs are distinguished by their mission that includes an emphasis on social aims and an orientation towards the attainment of social objectives.

NPOs have a vital role since they carry out many of the most significant tasks that uplift and assist society (Cabedo et al., 2018). NPOs' primary goal is to fulfil their social mission; they do not have a solely financial purpose (Fritz & Schnurbein, 2019). Because of this, they do not prioritise profit, therefore the measuring of earnings surplus as a gauge of a NPO's performance is invalid due to its non-profit character. In order to facilitate a comprehensive global engagement around implementation and mobilising all available resources, there is the Global Partnership for Sustainable Development (Vrontis et al., 2024), which will be led by governments and aims to bring together the public sector, the private sector, civil society, the UN system, and other actors (Hasanov & Jahangirli, 2018; Hille et al., 2020; UN, 2015).

The Sustainable Development Goals of the UN should be acknowledged and supported by all economic sectors, including nonprofit organizations. Nonprofit organizations are essential to achieving many of these goals, particularly those that concern social and environmental well-being. After the Sustainable Development Goals were approved by the UN, there was a notable surge in interest in sustainable development around the world. The global sustainable development agenda (Yan et al., 2018), as embodied in the Sustainable Development Goals, highlights the need for various cross-sector partners to cover the objectives in order to explore innovative solutions that successfully address these challenges due to the extent and complexity of these problems (Dzhengiz, 2020).

Non-profit organisations (NPOs) are involved in a wide range of issues, including poverty, social exclusion, mental health, education, human rights, disaster relief, climate change, and environmental degradation. They also run vital programmes and support services, develop

innovative approaches to service delivery, and advocate for and increase awareness of marginalised and excluded groups. NPOs are becoming more and more important in the administration and provision of a wide range of government programmes, such as housing, homecare, disability, and mental health services, even if they are not without their detractors (Wright, 2012).

A variety of stakeholders, an action-oriented culture as opposed to an administrative one, and the predominance of social reasons, values, and aims over financial ones are all noteworthy traits of non-profit organisations (Chenhall et al., 2017). NGOs typically aim to achieve social objectives, such as poverty alleviation, community development, sustainability, or health and social care, rather than making a profit. Because this will not be the primary goal of the organisation, non-profit success cannot be evaluated solely in terms of money. As such, measuring NPO performance solely in terms of money may not be accurate (Kim, 2017). NPOs evaluate their financial performance in a variety of ways because to their distinct objectives from those of other industries (Hofmann & McSwain, 2013).

Within this framework, the current chapter utilises the method of critical review to delineate the elements necessary to facilitate NPOs' sustainability and accountability. In terms of organisation: following the introduction, the article provides an overview of NPOs' approaches to sustainability. Afterwards, the main factors influencing NPOs and their accountability are addressed. Then, drawing on the findings of the review, the analysis contributes a model, which illustrates the factors determine NPOs' Accountability and Sustainability, along with the different stakeholder groups. The model suggests that NPOs must find effective strategies to support their funds and resources in order to close gaps and attain sustainability and accountability.

## 1.2 Approaches to Sustainability in Non-Profit Organisations

Through certain social, institutional, and technological innovations and practices, Non-Profit Organisations (NPOs) have been recognised by the UN and other international organisations for their contribution to the achievement of the SDGs (Landin, 2020).

According to Hansen and Spitzbeck (2011), non-profit organisations (NPOs) are groups of businesses whose main objective is to enhance the welfare of a community by offering products and services, as opposed to maximising their own financial gain. Being able to endure and carry out its objective is the main definition of sustainability for a non-profit. For this reason, non-profit sustainability indicates that the company will be able to keep its promises to customers and the community in which it works (Vrontis et al., 2023; Weerawardena et al., 2010). Conceptually, non-profit sustainability can be understood from a multitude of angles. But when it comes to sustainability, these NPOs are in a vulnerable position because so many stakeholders—government agencies, donors, volunteers, and funders, to mention a few—have a say in how long they may remain in operation.

The difficulties NPOs confront in becoming sustainable have been studied by academics more and more over the past few decades. According to some of them, NPOs need to operate like entrepreneurs (Sharir & Lerner, 2006); they should focus more on results and use innovative practices (McDonald, 2007); they should seek out novel ways to provide value to their target audiences (Weerawardena & Sullivan Mort, 2001); or they should even implement particular business models to meet the demands of a market orientation (Nicholls & Cho, 2006) in order for NPOs to be sustainable. A great deal of pressure has been placed on non-profit organisations to demonstrate performance as a result of all these changes to their conventional organisational and environmental contexts (Moxham, 2009).

According to Austin (2000) and Kong et al. (2002), non-governmental organisations (NGOs) play a crucial role in sustainable development, particularly when it comes to their collaboration with