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The Strategic Response of Nonprofits to Institutional Pressures: An Intellectual Capital

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The Strategic Response of Nonprofits to Institutional Pressures: An Intellectual Capital

Perspective

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Dissertation

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A dissertation submitted to George Fox University in partial fulfillment of the

requirements for the degree of Doctor of Business Administration

Dr. Paul Shelton, Ph.D., Committee Chair

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Statement and Approval

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Abstract

Nonprofit organizations often lack the critical resources needed to operate and remain sustainable. Institutional pressures such as government policy, community needs, and public and private competition can strain the operations of nonprofits (Krause et al., 2019). When institutional pressure occurs, NPOs may not be able to strategically respond due to the lack of access to resources. This study draws on the work of Oliver's Frameworks (Oliver, 1991) to characterize a strategic response. The study identifies the gap in the literature on the role of intellectual capital in strategic response to institutional pressure. Through a series of interviews, data were transcribed and analyzed. The study found an informal use of intellectual capital in the strategic response of YMCAs during the first six months of the New York State Policy that Assures Uniform Safety for Everyone order, also known as PAUSE (governor.ny.gov, 2020). Through the lived experiences of eight YMCA senior leaders, four core themes were discovered, providing a deeper understanding of the nonprofit strategic response.

Chapter 1: Introduction

Literature on nonprofit organizations (NPOs) has focused on the importance of these mission-focused entities. NPOs are leaders in advancing the economic, social, political, and general happiness of the population (Topaloglua et al., 2018). As tax-exempt entities, NPOs serve a public need that government or the private sector cannot meet (AbouAssi & Bies, 2018). They have a specific outcome and are not revenue driven. For example, NPOs serve and provide expertise in the areas of humanitarian relief, community services, arts, culture, education, and healthcare (Kotsi, 2020). In addition, NPOs have unique stakeholders such as donors who give funds to nonprofits for their operations, employees who organize those operations, and users of the programs, and services. They are trusted institutions of childcare, health care, and education. People are more likely to patronize nonprofits because they trust that the organizations will use their resources for public benefit (Oelberger, 2018).

Because of the unique nature of nonprofits, government tends to have strong relationships (Fyall, 2016). They are characterized as powerful influencers because of their partnerships with corporate and private entities. NPOs are characterized as the catalyst for coalition building for both policy and programs for the public good.

As critical as nonprofit organizations are, they often lack the resources to properly operate and provide optimal service to the communities where they serve. The lack of resources forces NPOs to be exceptionally efficient with the resources they acquire. In addition, there has been competition from NPOs and for-profit entities when it comes to funding from prospective stakeholders. This increased dependence on outside funding, and competition leaves them vulnerable from a financial perspective. The lack of resources also leaves them vulnerable to influence from external sources of financial support. Some critics have questioned the ability of

NPOs to remain sustainable and hold agency with so many external influencers (Topaloglua et al., 2018).

The researcher intends to explore the internal and external pressures that NPOs must respond to. Scholars define institutional pressures as the coercive, normative, and mimetic forces that force an organization to operate in a specific manner. In addition, the organization may need to adopt a particular strategy due to these pressures. Coercive forces are the totality of formal and informal forces exerted on the organization by other institutions, such as the government (Wang et al., 2019). Firms must comply with the laws and regulations to gain the legitimacy granted by the government. Normative pressures mainly come from satisfying social expectations regarding values, ethics, and norms (Zhang et al., 2015). Mimetic pressure originates as a response to uncertainty in the environment an organization operates (Daddi et al., 2016). An organization will recognize and imitate its peer's behaviors to gain legitimacy (Li & Ding., 2013). The three types of institutional pressures are often at work simultaneously.

The research study will also explore the key theories that speak to the potential solution-based opportunities NPOs may have. Key theories in this study are resource dependency theory (RD), institutional theory, and the conceptual framework of intellectual capital. RD argues that organizations interact strategically with their environment to ensure the acquisition of essential resources deemed critical for optimal sustainability (Suykens et al., 2021). Institutional theory is the environmental and social norms, rules, and practices that form institutional pressures on organizations, shaping the organization's behavior and operations (Beaton, 2019). IC has been described as intellectual intangibles leveraged to produce a higher-valued asset (Kong, 2008). NPOS may have limited options to stay viable and thrive with limited resources. IC may provide a competitive advantage in acquiring resources and legitimacy.

The research study draws on the taxonomy of Oliver's framework. The framework provides the backdrop to explore the strategic response to institutional pressure (Oliver, 1991). The framework provides a clear descriptive taxonomy of strategic responses as well as the antecedents to a strategic response. The framework will provide a descriptive guide for how NPOs may respond to institutional pressure. When there are no constraints on strategic choice, organizations can readily adapt to the conditions of the institutional pressure and respond (Dunn, 2010). This research study intends to describe the relationship between key theories and NPOs, as it relates to NPO strategic response and institutional pressures.

The NYS PAUSE order represents immediate institutional pressure. Due to the COVID-19 pandemic, New York State placed an executive order to halt significant operations of nonprofit and for-profit organizations (governor.ny.gov, 2020). This research study looks to explore the nature of strategic responses of New York State YMCA associations through the lived experiences of eight senior YMCA leaders. The responses will then be interpreted through the lens of intellectual capital as the identifying key emergent themes that describe the core of the lived experience.

Statement of Problem

Nonprofit organizations often lack the critical resources needed to operate and remain sustainable. Institutional pressures such as government policy, community needs, and competition, strain the operations of nonprofits. Additional pressures come from stakeholders and donors who have high expectations of NPOs to make a significant mission impact, while remaining viable, and efficient, with minimal overhead. When institutional pressure occurs, NPOs may not be able to strategically respond due to the lack of access to resources.

Purpose of the Study

There is little research on the use of the IC concept in nonprofit strategic response. The purpose of this study is to explore the use of intellectual capital in strategic response to institutional pressure. Nonprofit leaders are in a critical position to provide insight into the strategic decisions for the organizations they serve. Institutional pressures change the environment in which a nonprofit can operate. Nonprofit leaders need to respond to the institutional pressure while understanding the short-term and long-term effects of operations, mission impact, and sustainability.

The research is a qualitative phenomenology study focused on the lived experiences of eight senior leaders in YMCA associations, during the first six months of the New York State Policy that Assures Uniform Safety for Everyone order, also known as PAUSE (governor.ny.gov, 2020). Creswell and Poth (2018) note that phenomenological studies describe the common meaning of a shared experience or phenomenon of several individuals, where the researcher seeks to explain "what" they experienced and "how" they experienced the phenomenon. The New York state PAUSE order was a mandate that for-profits and NPOs had to navigate. The intent would be to understand the role of intellectual capital in the strategic response to the NYS PAUSE order. By using a phenomenology approach, key themes and codes will be interpreted through the lens of intellectual capital.

Research Questions

How do nonprofit senior leaders strategically respond to institutional pressures? What role does intellectual capital play in the strategic response of NPOs?

Key Terms

Decoupling

Decoupling occurs when an organizational response to institutional pressure conflicts with economic or technical efficiency (Bromley & Powell, 2012).

Institutional Theory

An approach to understanding organizations and management practices as the product of social rather than economic pressures. It has become a popular perspective within management theory because of its ability to explain organizational behaviors that defy economic rationality (Beaton, 2019).

Intellectual Capital (IC)

IC is based on the belief that the wealth of the firm depends on the human, structural and relational capital, and value is created by converting one form of capital into another form (Kolaković, 2003).

Institutional Pressure

Institutional pressures are the coercive, normative, and mimetic pressures that create organizational uncertainty on how to solve a specific problem, perform a specific activity or reach a specific goal (Krell et al., 2016). The three types of institutional pressures are often at work simultaneously (Akingbola, 2013).

Isomorphism

Isomorphism is a concept developed by DiMaggio and Powell (1983) to help explain the tendency for organizations within a similar field to adopt similar behaviors, thus reaching equilibrium and becoming increasingly like each other – particularly in terms of internal structure and processes.

New York State PAUSE Order

The Policies Assure Uniform Safety or. This order was issued in New York State due to the COVID-19 pandemic. It is a mandate to shelter in place, issued by Governor Andrew Cuomo at the beginning of the COVID-19 pandemic. The order was in effect from March 2020 to September 2020 (governor.ny.gov, 2020).

Nonprofits

Tax-exempt entities that are intended to serve a public need that government or the private sector cannot meet (AbouAssi & Bies, 2018).

Resource Dependence Theory

Resource dependence theory is an organizational management theory that focuses on how organizations identify and manage dependent relationships. Such dependent relationships include relationships between organizations, the external and internal environments, and organizations' necessity for resources (Pfeffer & Salancik, 1978).

Strategic Response

Strategic response articulates the shared vision and execution of the allocation of resources and collective organizational decisions in reaction to institutional pressure (Oliver, 1991).

Introduction to Chapter Two

In chapter two, the literature relevant to the background of the problem, institutional pressure, isomorphic strategic response, Olivers' Theoretical Framework, Strategic Response Antecedents, Intellectual Capital theory, and NPO Intellectual capital is discussed.

Chapter 2: Review of the Literature

The focus of this qualitative phenomenology study is to explore the use of intellectual capital in strategic response to institutional pressure. The institutional pressure in this study is the NYS PAUSE order that exemplifies a change in the operational environment for nonprofits in New York State. The catalyst for this order to be signed into law was the global COVID-19 pandemic. The study is intended to evaluate the institutional pressure on nonprofits— specifically, three YMCA associations. With the potential of financial uncertainty and operational ambiguity, the literature reviewed states there is cause for a strategic response. The goal is to explore the lived experiences of the senior leadership and discover how or if intellectual capital has a role in the strategic response. All NYS YMCA associations were affected by the NYS PAUSE order and the constraints on operations.

Nonprofit response to institutional pressures is unique, due to the nature of the acquisitions of resources. Nonprofits historically rely on government funds, businesses, individuals, and services to make an impact. NPOs deal with unique institutional pressures that grow from public policy, state and federal mandates, standardized program and service eligibility, and appropriated funding (Akingbola, 2013). These pressures result in environmental changes and financial uncertainty. There is significant literature that connects resource dependency theory and institutional theory to nonprofits' strategic response. The literature highlights isomorphic tendencies in the responses to changes in the environment. The gaps in the literature are in nonprofits' use of intellectual capital in strategic response. Benevene et al. (2019) advocate the importance of competitive advantage as it relates to ICT in the NPO. This competitive advantage potentially leads to better decision-making and strategic responses that prepare NPO for long-term sustainability even as the environment changes due to institutional

pressure.

Researchers have emphasized the importance of NPO leaders being able to identify capacity-building measures within an environment they can manipulate, improve, maximize, or alter (Topaloglu et al., 2018). Since the NPO sector tends to have an established social structure where strategic responses tend to be more isomorphic, NPOs can be limited to the amount of change that can be applied (Hull & Lio, 2006; Primoff, 2012). Since IC may provide a competitive advantage, it could be argued that IC would be critical to a strategic response. The literature review will provide an empirical foundation to support this phenomenology study.

The section opens with the general background of the reason for the New York State PAUSE order and the circumstances within. Before engaging in the strategic response literature, literature specific to NPO institutional pressures will be presented. In addition, nonprofit literature on the resource-based theory and institutional theory will further support the discussion. The review will touch on the isomorphic nature of NPO strategic response. While engaging in the specifics of strategic response, a review of literature testing Oliver's framework will provide the backdrop for a deeper discussion on strategic response and approaches in the nonprofit sector. The remainder of the review narrows the scope on intellectual capital, more specifically intellectual capital and in nonprofits. A summary of the literature will be presented, while also pointing out the gaps in the literature pointing toward the need for ICT in NPO strategic response to institutional pressure.

Background of the Study

COVID-19 has been a disruptive and destructive force in the United States and the world. In the first six months, the United States made up twenty-five percent of the total global death toll (CDC museum, n.d). The pandemic slowed social and economic systems to a halt. "Fears of

a historic recession worse than the 2008 financial crisis surrounded the surge of COVID-19 cases and deaths" (Goodman, 2020). Within the United States, New York City was at the epicenter of COVID-19 cases and death since the beginning. As a result of growing cases and deaths, New York governor Andrew Cuomo placed New York state into a state of emergency On March 7, 2020 (Adcroft & Toor, 2021).

This state of emergency is put into place after just 89 cases. In the following week, the governor then orders the closures of colleges campuses as cases begin to grow. By March 8th, local schools begin to close and send students home. By March 16th, every county in New York state has closed schools. On March 20th, Governor Andrew Cuomo signed the Policy that Assures Uniform Safety for Everyone order, also known as PAUSE (governor.ny.gov, 2020). New York State on PAUSE began with 7,102 cases of the virus in the state and 46 total deaths (Axelson, 2020). The PAUSE order closed 100 percent of non-essential businesses statewide in New York State. The order banned non-essential gatherings and implements social distancing requirements. The order did not allow any recreational activities.

Anything not deemed essential was ordered to cease operations. Examples of essential operations, according to New York State Governor's Office (2020), were the following:

- Hospitals

- Walk-in-care health facilities

- Emergency veterinary and livestock services

- Elder care

- Medical wholesale and distribution

- Home health care workers or aides for the elderly

- Doctor and emergency dental

- Nursing homes, or residential health care facilities or congregate care facilities

- Medical supplies and equipment manufacturers and providers

- Childcare

The New York PAUSE halted all business, including public, private, and nonprofit operations.

The COVID-19 health crisis provides the backdrop to the institutional pressure of the New York state PAUSE order. The guidelines, which started with a major shelter in place order, halted the operations of for-profit and nonprofits alike. Nonprofits like the YMCA were deeply affected. There are 37 YMCA associations in New York state (Alliance of NYS YMCAs, n.d.). As a nonprofit, the YMCA provides critical services such as childcare, health, and youth programming. Its operation relies heavily on membership and philanthropic dollars. All New York State YMCA were ordered to comply with the New York state PAUSE order.

Resource Dependence Theory

RD attempts to explain the power and resource-seeking behavior of firms, based on how retailers and suppliers interact within their operational environment (Pfeffer & Salancik, 1978). Resource supply is contingent on the richness of the environment. A poor environment faces scarce resources (Mwai & Gichoya, 2014). An organization gains overall power through the acquisition of resources while decreasing dependence on external entities crucial to its own operations (Verbruggen et al., 2011; Malatesta & Smith, 2014).

Prior research has studied the effects of organizational dependency on a variety of outcomes. Examples in research focus on resources related to satisfaction performance, trust, and loyalty (Hofer et al., 2012). The studies adopt the perspective that dependency is connected to coercive strategies, adversarial relationships, and performance outcomes (Lu et al., 2013; Han & Li., 2015; Sardo & Serrasqueiro, 2017; Topaloglu et al., 2018). Organizations comply with the

requirements of strategic resource providers such as government and foundations to deal with the

pressures of uncertainty and scarcity in their environment (Suarez, 2013; Shea, 2015). The

survival of the organization depends on whether it can manage the flow of these resources.

RD characterizes organizations as comprised of coalitions, both internal and external

(Abouassi & Bies, 2018). These coalitions influence organizational behavior. RD characterizes

the organization through the lens of an open system. Rather than being self-contained, the

organization is constantly interacting with its environment, including other organizations

(Berrett, 2015). Acquiring resources grows the power and influence of the organization.

Resource dependence plays a key role in understanding inter-organizational relationships

(Malatesta, & Smith, 2014; Heugens, 2013; Hillman et al., 2009).

Malatesta and Smith (2014) argue that RD provides valuable guidance for managers who

want to avoid the consequences of different types of inter-organizational partnering. In this

article, the theory's central ideas for managers are described, along with the common tactics

organizations use to acquire critical resources from the environment. The tactics and strategies

highlighted are merging, forming alliances, and co-opting.

Merging would be an agreement that unites two existing companies into one. Forming an

alliance would be an arrangement between two companies that is mutually beneficial. Co-opting

would be adding organizations as members to a project or initiative with the intention of

resistance to and industry pressure (Malatesta & Smith, 2014).

Malatesta and Smith (2014) state that there are implicit and explicit recognition that

organizations can also be constrained (or enabled) by the wider social context in which they

operate. The study analysis supports the idea that RD allows for analysis beyond transactional

attributes to highlight power dynamics within the networks of organizations and their

environment.

The balance of power in a competitive environment favors the organization that possesses what other organizations need. Thus, RD provides managers with a perspective for comparing different strategies, emphasizing the short-term costs while allocating resources for long-term prospects of organizational competitive advantage.

Resource Dependence Theory and NPOs

Resource dependence theory and Institutional Theory have been frequently used as theoretical frameworks to explain the aspects of organizational structure and performance (Jourdan, 2012; Verbruggen, et al., 2015; Oliver, 1991). The institutional theory considers how norms, rules, and practices form institutional pressures on organizations, shaping the way they operate (Beaton, 2019). Resource dependence (RD)and institutional theory arguments suggest that organizations are more likely to conform to pressures from constituents on whom the organization depends for resources and legitimacy (Duran, 2010; Verbruggen et al., 2011; Topaloglua et al., 2018). Both theories are often used together in nonprofit research as they represent the context of the environment and resources NPOs operate in. Environmental factors that severely constrain nonprofit behavior will encourage resource dependence because nonprofit managers will tend to navigate the unpredictable environment by closely aligning with funder and policymaker priorities.

Callen et al. (2010) utilized RD in their study of the role that nonprofit boards play in the acquisition of fiscal resources and the effect that boards have on the performance of the organization. They assert that boards function to enhance the nonprofit's ability to raise resources. They tested the proposition that managers can manipulate environmental constraints within the organization's social setting, thus enhancing the organization's access to resources.

Additionally, they found that staff members on the board supported the ability of the nonprofit to obtain resources.

Verbruggen et al. (2011) employ a theoretical framework grounded in RD and institutional theory. The intent was to measure and explain the compliance of nonprofits with financial reporting regulations. According to their argument, nonprofits are dependent on government funding, private donations, and fees, which makes them vulnerable to environmental changes, uncertainty, and scarcity of resources. As a result, nonprofits are driven to comply with financial reporting regulations to deal with instability and uncertainty (Froelich, 1999; Verbruggen et al., 2011).

Akingbola (2013) presents a model for strategic nonprofit human resource management. Drawing from resource-based view and resource dependence theory, the article offers managers a framework for nonprofit human resource management planning and implementation in nonprofit organizations. RD could help to explain the evolution of HR practices and the interaction between nonprofits and their environment—specifically, how they deploy employee skills, behaviors, and the management of HR systems.

Verbruggen et al. (2015) apply RD to their sample of Belgian nonprofits to assess the effect of nonprofit dependence on both government subsidies and donations on audit fees. Lefroy and Tsarenko (2014) examine the variables in the government funding environment that support (or deter) revenue diversification for nonprofits in the housing sector. They found that state funding has a negative impact on revenue diversification. The research in RD provides evidence nonprofit leaders can use to inform their resource development strategies. In addition, the literature highlights the relationship nonprofits have with government, and the interlocking relation of boards and external influences (Krause et al., 2019)

Ilyas et al. (2020) investigate feasible strategies for the engagement of volunteers, and nonprofit financial sustainability. The study focuses on the value of volunteers. The lack of resources that NPOS have historically dealt with positions them to rely heavily on external stakeholders. Furthermore, drawing on RD, Ilyas et al. (2020) argue for a sustainability plan for NPOs based on some common factors, such as the preference for local funds raised from diverse sources funds and building trust among donors and volunteers.

Institutional Theory

The institutional theory considers how norms, rules, and practices form institutional pressures on organizations, shaping the way they operate. This includes acceptable behaviors, customs, and internalized beliefs of social actors, both formal and informal (Beaton, 2019). DiMaggio and Powell (1983) and Meyer and Rowan (1977) provide the foundation research and are cited in most current institutional theory literature.

Institutional theory assumes that individuals are motivated to comply with external social pressures. Like resource dependence theory, institutional theory emphasizes legitimacy as an important factor for organizational behavior and survival (Beaton, 2019). Institutional theory focuses more specifically on the pressures of the institutional environment in the context of values and norm constraints. Institutional Theory also addresses the role of dominant stakeholders in promoting the institutional logic of an organizational field while rewarding organizations that conform or are agreeable (Euske & Euske, 1991; Luxmore & Hull, 2018; Beaton, 2019). Institutional theory has two perspectives; there is the sociological perspective and the economic perspective.

The sociological perspective of institutional theory focuses on organizational isomorphism that increases organizational legitimacy (DiMaggio & Powell, 1983; Deephouse,

2018; Ciftci et al., 2019). The motivation for organizational managerial decision-making is separated from the decision outcomes by the focus on external legitimacy (Lansing & Sunyaev, 2018; Mitchell, 2018). This perspective is defined as a generalized assumption that the actions of an entity are desirable, proper, or appropriate within a socially constructed system.

The economic viewpoint in institutional theory is mimetic in nature, meaning organizations imitate successful norms and values. The economic perspectives task on a macro-level economic approach that seeks to establish an association between a firm behavior and wider societal realities (Huang et al., 2010; Brammer et al., 2012). Dubey et al. (2019) identified imitation by its traits, outcomes, and frequency. The norms could collectivity or work independently of each other. Frequency-based imitation is about mimicking actions previously taken by many organizations.

Institutional Theory and Nonprofits

Some researchers have focused on the link between institutional theory and nonprofit managerialism. NPOs can be characterized by the community need they serve. This logic is at times in direct contrast to the business logic of managerialism (Pache & Santos, 2013). Scholars suggest that the business logic is being implanted in nonprofit organizations by a wide variety of sources such as public sector partners, board members, consultants, staff, and donors (Leroux, 2011; Powell et al., 2005). These, in effect, are pressures that result in increased managerialism. According to Pache and Santos (2013), Institutional Theory infers that if business logic is engrained in nonprofit organizations, it will begin to influence organizational identity, impact decision-making, and may conflict with the existing social logic, meaning the pressure of managerialism influences the social value and norms of the NPO.

Several studies draw on both resource dependence and institutional theory to shed light

on how funding sources and regulations shape nonprofit behavior with regard to revenue structure and regulatory compliance (Kearns et al., 2014; Mitchell, 2014). Kearns et al. (2014) find that nonprofit leaders evaluate potential funding sources that would include donor interests, with the purpose of aligning with the NPO's mission. The funding source acts as a catalyst for the organization to acquire valued commodities such as community support and organization legitimacy.

The critical argument regarding institutional pressure in nonprofits is that rational actors tend to make their organizations similar (DiMaggio & Powell, 1983). Forces within a firm and the environment encourage convergent business norms and practices (Zsidisin et al., 2005). Current and emerging literature contends the isomorphic nature of the nonprofit sector is a response to pressures (Barman & MacIndoe, 2012).

For example, LeRoux (2011) examines the propensity of nonprofit social service organizations to carry out nonpartisan voter registration campaigns in a national election year. Drawing upon institutional theory, a series of hypotheses are tested using data from a random sample of nonprofit service organizations in the United States. The findings suggest that institutional factors such as state laws influenced the decision of local-level nonprofits to register voters (Leroux, 2011).

Oliver Framework

Christine Oliver's (1991) seminal article entitled "Strategic responses to institutional processes" provides the element of strategic response into RD and institutional theory. The article is one of the first to incorporate resource dependence theory and institutional theory. Prior to this article, there was an absence of study on institutional pressures and strategic response (Greenwood & Oliver, 1991; Sahlin & Suddaby, 2008; Powell, 1991; DiMaggio, 1983;

Perrow, 1986). The earlier literature that is cited above describes the organization's relationship

to the institutional environment that results in organization conformity, specifically isomorphism

(Oliver, 1991; DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

Oliver's (1991) integrative framework is founded on two assumptions. The first

assumption is that organizations make choices that benefit their interests when responding to

institutional pressure. The second assumption is that organizations vary in their responses to

institutional pressures based on the nature of the pressures. This also accounts for an isomorphic

response (Barman, 2002, 2012; Dunn, 2010). Oliver (1991) has argued that organizational

responses to institutional pressures do depend on the pressures being exerted. However, the

ability of the organization to comply is also considered (Barman & MacIndoe, 2012; Pedersen &

Gwozdz, 2014; Heese et al., 2016).

Prior literature stated that organizations rely on institutional rules and role expectations

embedded in structures, policies, and procedures (DiMaggio & Powell, 1983; Meyer & Rowan,

1977). The view on for-profit organizations was that they did not pursue their own interests

(Hirsch & Lounsbury, 1997; DiMaggio & Powell, 1991; DiMaggio, 1988). Organizations were

characterized as passive and compliant in the face of institutional pressure without demonstrating

agency. Current research post-Oliver positions organizations as having agency and exerting

influence on their institutional environments. Research by Durkin et al. (2010), Garrow (2010),

Wijethilake et al. (2017), Heese et al. (2016), and Martins et al. (2020) are relevant studies

within this body of work.

Oliver (1991) addresses this void in previous literature by developing a theoretical

framework based on the idea that organizational responses to institutional pressures are a

strategic choice. Organizational responses vary from conformity to resistance (Oliver, 1991).

Oliver developed a taxonomy of strategic responses and identified institutional antecedents of strategic responses to determine organizational responses to institutional pressures.

Taxonomy of Strategic Responses

Oliver (1991) created five strategies that organizations may use to respond to institutional pressures. The taxonomy has a range of strategic responses. Pache and Santos (2010) and Voronov and Yorks (2015) added to the framework by placing responses on a range from conformity to acquiescence. The range starts with conformity and proceeds to resistance (see Table 1A). With each strategy, there are three tactical options. The tactics provided are the ways organizations will respond to institutional pressure. The strategies and tactics are presented based on increasing levels of conformity or resistance to institutional pressures (Oliver, 1991).

The first of five responses is conformity. Conformity is seen as the most passive and would be used for the benefit of increased legitimacy (Krishnan & Yetman, 2011; Diez, 2018). This response is used to avoid negative sanctions and to possibly secure resources (Barman & MacIndoe, 2012). This strategy entails conformity to institutional pressures determined by three norms (habit, imitation, and compliance) (Oliver, 1991). Habit would be automatic adherence to mandates or values. An example would be a strategic response to a change in government policy or the introduction of a mandate.

Compromise represents the second more active option. Compromise shows a mixed response to strategic pressure. A compromise happens when there is a conflict between pressure and institutional expectation (Barman & MacIndoe, 2012; Oliver, 1991). Three specific tactics in Oliver's taxonomy used in compromise are bargaining, balance, and pacify. The pacify tactic represents slight resistance to institutional pressure. The balance tactic would be a way to enact what is necessary without fully dealing with the pressure. Bargaining refers to the act of

negotiating with stakeholders based on pressure and demand (Lu et al., 2013; Oliver, 1991).

Avoidance is a more active strategy that involves circumventing institutional pressures (Oliver, 1991). The tactics for avoidance are concealment, buffering, and escape. Concealment is the misrepresentation of an organization conforming to institutional pressure. Buffering refers to the decoupling of operations to avoid the inspection.

There is emerging research on the concept of decoupling that Oliver highlights in the strategic response framework. Heese (2016), Bromley and Powell (2012), and Scott (2014) discuss the ability to decouple to comply without accountability. Decoupling is a consequence due to the trade-off between compliance and goal achievement (Dick & Coule, 2020).

Oliver (1991) theorized that companies may exhibit different reactions to such pressures. They act in of the five strategic response measures to institutional pressure, choosing varying degrees of conformity to defiance. This means that they can choose to decouple. The concept of decoupling requires further refinement. The first to acknowledge the lack of research into decoupling was Westphal and Zajac (2001). It is important to highlight the limited research on the interaction between isomorphism and decoupling. Decoupling is important to highlight due to the potential ability of an organization to avoid compliance without accountability. Han and Koo (2010), as well as Boxenbaum and Johnson (2017), refer to how limited the research is in this area. Finally, the third tactic is to escape. Escape would represent complete avoidance or exit from general organization activities so as not to conform (Oliver, 1991).

Defiance involves public opposition to institutional pressure. This may be used as a strategic response due to strong tension between organizational norms, values, and the institutional pressures. Martens et al. (2020) analyzed organizations in the electricity sector that strategically resisted institutional pressures as they negotiated among competing forces of

institutional control.

Three tactics used in defiance are challenge, attack, dismiss. Using challenge as a tactic is the full contest of the institutional pressure based on the internal values of the organization. The attack tactic involves intentional organizational action to denounce the institutional pressure. The third tactic is to dismiss the institutional pressure. This tactic is where the organization knowingly ignores the institutional pressure (Oliver, 1991).

The next strategy in the taxonomy is manipulation. Manipulation involves deliberate action by the organization to change or control institutional pressures. In this strategy the organization is actively trying to change or influence the environment they operate in. In this strategy, the attempt is to acquire power and control over the institutional pressure (Oliver, 1991).

Table 1A

Typology of Strategic Responses to Institutional Pressures

Strategies	Tactics	Examples
Conformity	Habit Imitate	Following invisible, sector embedded norms Mimicking institutional models and norms
	Comply	Following rules and accepting coercive pressure
Compromise	Balance	Balancing pressures of multiple constituents
	Pacify	Accommodating institutional pressure or mandates
	Bargain	Negotiating with institutional stakeholders
Avoidance	Conceal	Disguising nonconformity
	Buffer	Loosening institutional attachments and noncompliance
	Escape	Changing strategy or operations
Defiance	Dismiss	Ignoring explicit policy, norm mandates
	Challenge	Contesting rules completely
	Attack	Assaulting the credibility of the institutional pressures
Manipulation	Co-opt	Leveraging relationships for influential over constituents
	Influence	Shaping the content, values, and criteria
	Control	Dominating institutional stakeholders and processes

Note. From: Witt. (2013). Strategic responses to institutional pressures: A web-based survey of hospitals' responsiveness to Medicare's hospital value-based purchasing program

Institutional Antecedents of Strategic Responses

Oliver's taxonomy also provides five factors for institutional pressure. These factors describe the nature of the pressure itself. The following institutional antecedents of strategic responses are cause, constituents, content, control, and context (Oliver, 1991). Oliver considers these antecedents to be critical in strategic response to institutional pressures (see table 1B). The antecedents describe the environment and setting in which the strategic response will be made.

Cause is the rational or set of expectations regarding the institutional pressure. The cause is associated with why the organization is pressured (Oliver, 1991). The constituent factor represents who or what is pressuring the organization. The organization will need to know which stakeholder is affecting the organization. Constituents refer to stakeholders themselves, such as the government, clients, and professional associations that may affect the organization through regulatory pressure. These pressures might be laws, expectations, and regulations. The third factor of institutional pressure is content. The content refers to the regulations or requirements of institutional pressure. The control factor answers the question of how institutional pressure is being exerted. An example might be a legal mandate imposed on a business sector. Context is defined as the environment in whthe institutional pressure is being exerted.

Table 1B

Antecedents of Strategic Responses

Research Question	General Type of Institutional Pressure	Predictive Aspects of Institutional Pressure
Why is the organization being pressured to conform to institutional rules or pressures?	Cause	Legitimacy among stakeholders Economic Efficiency
Who is exerting institutional pressure on the organization?	Constituents	The multiplicity of constituent demands Dependence on institutional constituents
To what norms or requirements is the organization being pressured to conform?	Content	Consistency with organizational goals Coercive constraints imposed on the organization
How or by what means are the institutional pressures being exerted?	Control	Legal enforcement
What is the environmental context within which institutional pressures are being exerted?	Context	Environmental uncertainty Environmental interconnectedness

Note. Cited from: Witt. (2013). Strategic responses to institutional pressures: A web-based survey of hospitals' responsiveness to Medicare's hospital value-based purchasing program

Oliver Framework and Research

Key studies that tested Oliver's framework are Goodstein (1994), Etherington and Richardson (1994), Clemens and Doughlas (2005), Pache and Santos (2010), Streibing (2017), Raaijmakers et al. (2018), and Kerlin and Cui (2021). The Goodstein study used a cross-sectional design (Witt, 2013). A survey of 1,239 organizations was collected resulting in a response rate of 38%. Participants were from Washington state. The results from Goodstein's (1994) study found that institutional and technical factors influence an organization's responses to institutional pressures. In testing Oliver's framework, the study found support for Oliver's original hypotheses. This finding highlights the importance of geographic and voluntary diffusion (Witt, 2013).

Etherington and Richardson (1994) studied the strategic responses of Canadian universities to institutional pressures related to changes in the delivery of accounting education. The study design was cross-sectional, and data were collected by surveying accounting faculty who were members of the Canadian Academic Accounting Association (CAAA) (Witt, 2013). The response rate from accounting faculty members was 38% (Etherington & Richardson, 1994). The results from Etherington & Richardson's (1994) study supported Oliver's hypotheses for at least one dimension of the institutional factors. The only exception was context.

Based on the tactics in the Oliver Taxonomy, Clemens and Doughlas (2005) operationalize strategic response. Clemens and Douglas (2005) examined the strategic responses of steel companies to institutional pressures for changes to radioactive metal standards. The study design was cross-sectional, and data were collected by surveying 492 environmental managers in the United States who were a member of one of the two largest trade associations in the steel industry. A total of 127 environmental managers completed the survey, resulting in a

26% response rate The study notes that strategic responses to environmental issues in the steel industry change over time (Witt, 2013).

Studies have moved on not just to evaluate a singular pressure but organizational response to multiple pressures. Pache and Santos (2010) introduced the ideas of conflicting institutional pressures to Olivers' framework, meaning that both processes and behaviors were needed in strategic response. Their critique of the strategic response literature was the lack of systematic examination of the conflicting institutional pressures. Pache and Santos (2010) support the idea, stating that conflicting institutional pressure from changing normative beliefs impacts both the ideational and structural make-up of an organization's conceptual strategic responses. Raaijmakers et al. (2018) compare the range of strategic responses induced by material misalignments of institutional pressures relative to ideational misalignments. The results of their study found that strategic response was situational, and that avoidance was absent.

Oliver Framework and Nonprofits

Some examples of using Oliver's framework in the nonprofit sector surround the types of strategic responses of nonprofits. Barman (2002) highlights sociological research on nonprofit organizations. The research identified several ways nonprofits may respond to environmental challenges. The study advocates for a strategic response that is identified as differentiation. Barmans' (2002) study is one of the earlier studies to focus on NPO and the use of the Oliver Framework. Barman (2002) compares the strategic responses adopted large United Way, in two different moments. The purpose of the study was to show that nonprofits differentiate themselves when facing a crowded market.

Striebing (2017) examines German nonprofits and decisions related to transparency. In the study, a very small number of German nonprofits are voluntarily transparent. Using Oliver's

Framework, the results of the qualitative study suggest that the driving force behind the voluntary transparency of organizations is professional management.

Kerlin and Cui (2021) test Oliver's (1991) theories on the strategic responses of organizations through a focus on social enterprises as institutional innovations in China. The study used 41 surveys of social enterprises in China. Chinese context provides an ideal setting to test the impact of isomorphic pressures due to the strength of state institutions. This qualitative study provides empirical support that Oliver's (1991) theory on how organizations respond to institutional pressures holds true even in settings with a high level of isomorphism. The study's findings indicate that social enterprises in China are finding strategies to maintain themselves in a new environment (Kerlin & Cui, 2021).

Nonprofit Institutional Pressures

Institutional pressure for NPOs is based on resources and the environment they operate in. The scholarly argument regarding NPO institutional pressure is that nonprofits are resource-dependent and struggle with sustainability. NPOs are beholden to their stakeholders for optimal financial footing. Government entities, major donors, foundations, watchdog groups, volunteers, and service recipients have a strong influence over the execution of the mission (Krause et al., 2019). The dependence of nonprofits on contributions and earned income links them to several powerful stakeholders. Donors and users do not have direct financial interests in nonprofit organizations, and neither group has demonstrated clear ownership (Diez, 2018). However, because of their close control of the financial resources or inputs needed by nonprofits to operate, donors and users are positioned to influence nonprofit mission and activity.

Nonprofits have certain coercive, normative, and mimetic pressures (Mizruchi & Fein, 1999; Kruase et al., 2019; Leiter, 2013). Coercive pressures can be external such as a

government policy or regulation (Wijethilake et al., 2017). Normative pressure may come from the NPO's constituency base to be responsive to social issues or broaden the scope of their current mission while adopting the norms and values expected of the sector (Moreau, 2021). Mimetic pressures also come from their respective peers in the sector requiring NPOs to mimic the operations of others. Normative pressure relates to the adoption of culture and values (Ford & Andersson, 2021). Nonprofits may be pressured to follow certain norms or adopt certain technology or operational practices. A number of these pressures are compounded due to financial needs.

Certain researchers have focused primarily on the resource pressures of nonprofits. Verbruggen et al. (2015), Witesman (2016), and Trussel et al. (2018), argue that financial vulnerability has been linked to and explained by the dependence of nonprofit organizations on external resources. They go on to explain that organizations will respond to pressure by altering their structure and behavior to best secure needed external resources. This is followed by pressures from key stakeholders, and government policy, reporting, and measures. Finally, there is even significant pressure from peer organizations and for-profit competitors.

Suykens et al. (2021) studied resource competition in nonprofits thus encouraging commercial behavior. Although the study highlights resource dependency as a major factor influencing NPO commercialism, additional institutional pressures and organizational challenges were factors. Lee (2021) also supports the idea of resource dependency being a significant pressure for NPOs. Lee combines agency theory, resource dependence theory, and institutional theory to explore how performance measures of nonprofits are connected to organizational contingencies. Lee highlights that resource dependence is a key factor to adopt performance measures. The performance measures are a way to communicate with stakeholders who present

significant pressure to NPOs.

Measurements of impact and results-based pressures from stakeholders such as government, donors, and recipients of service are also unique to the nonprofit sector. Vansant (2016) examined the relationship between institutional pressure to provide significant social benefits while providing transparent revenue reporting to stakeholders in the U.S. hospital industry. According to Vansant (2016), the pressure of policymakers scrutinizing the tax exemption status of nonprofits combined with the social expectation of focusing solely on mission versus revenue generation may affect how NPOs report earnings. This type of pressure is unique to the nonprofit sector.

Bay (2021) studied the way in which reporting occurs and endured the dignity of humans being reported. The social pressure for NPOs to report and act in a certain way while also meeting the need of a community is prevalent throughout current literature. Eldenburgy et al. (2015) also contribute to the topic of reporting pressures of NPOs, since there is significant scrutiny on nonprofits due to their unique nature. The study highlights how compensation of nonprofit leaders is reported is based on stakeholder perception pressures. Eldenburgy et al. (2015) also narrow in on competitive pressures in for-profit and nonprofit hospitals. The study concluded that nonprofit hospitals may be at a competitive disadvantage because charity care is a significant nonprofit hospital objective. Given these institutional pressures and constraints, Eldenburgy et al. (2015) predict a less negative association between size community benefits. Further, hospitals that provide high levels of charity care are subject to fewer institutional pressures including lower political costs and less regulatory scrutiny.

Political scrutiny, state policies, and government mandates are seen as pressures of nonprofits (AbouAssi & Bies, 2018). Institutional pressures both financial and government,

McGowan et al. (2018) studied the impact of government legislation policy for financial disclosure in the audits from the perspective of auditors. The results reveal that the audit quality of nonprofit hospitals improves, suggesting that audit firms have responded to regulatory pressures and enhanced their audit and engagement practices for the benefit of nonprofit stakeholders.

Stakeholder pressures are a significant topic in the literature. Corsini (2018), Mason et al. (2019), Lui et al. (2021), and Bay (2021) cover the social pressures for operations, mission, and impact to speak to relevant emerging topics such as social justice, and environmental impact. These pressures on nonprofits from stakeholders are expectations beyond the execution of mission or financial sustainability.

Stakeholder interest in environmental sustainability, according to Lui et al. (2021), encourages nonprofits to adopt energy-efficient systems. The study questions the limited understanding of the actual impact of energy-efficient system adoption on performance. The outcomes of attempting to meet the expectation of stakeholders in these areas are still lacking. With institutional pressures from various stakeholders concerned with climate change and efficient energy use in firms' operations, Lui et al. (2021) highlight that those who respond to the pressures quickly provide proof of competitive advantage.

The literature not only highlights the pressure from stakeholders, and government but sector pressure as well. Zorn (2011) examined NPOs in New Zealand and explored the influences on the adoption and use of information and communication technologies (ICTs). Zorn studies the institutional forces that affect the optimal use of ICT. Findings suggest that NPOs adopting and using ICTs emulated the leaders and operations of other nonprofits.

Stakeholder pressures can be diverse. The literature points to nonprofits being mindful of

communicating impact and reporting revenue, as well as compensation for employees. Certain pressures are based on emerging societal needs such as the environment or social justice. The literature explains that NPOs must be quick actors to respond to stakeholder expectations. This response comes in the form of how they operate.

At the center of these pressures is the financial reliance on external entities such as the government, donors, and recipients of service. These pressures require a strategic response. NPOs may be limited in their response to institutional pressures by the lack of resources, professional, technological, or financial. The consensus in the literature is that nonprofit responses tend to be isomorphic in nature. Meaning that nonprofits tend to provide a similar strategic response to institutional pressures.

Nonprofit Strategic Response

Literature covering NPO institutional pressure cites foundational research from DiMaggio and Powell (1983), Oliver (1991), Malatesta and Smith (2011), Pfeffer and Salancik (1978), Froelich (1999), and Salamon (1999). They identified and theorized the conditions upon which an organization is shaped internally by external pressures. They identified the term Isomorphism to explain the nature of an organization's strategic response. Isomorphism is when organizations within the same ecosystem begin to resemble each other over time, meaning that organizations begin to conform to the norms, values, and operations of their peers. Institutional isomorphism is the direct response to institutional pressure. An isomorphic response to this pressure can be coercive, normative, and mimetic (Frumkin & Galaskiewicz, 2004; Verbruggen et al., 2011; Mizruchi & Fein, 1999; Croucher & Woelert, 2016).

As organizations strive for a competitive advantage, they respond to similar external pressures in their field. This leads the organizations to adopt similar norms, values, and practices.

When looking specifically at the nonprofit research literature, there is significant evidence of these isomorphic pressures and their response. In the case of coercive pressures, NPOs tend to depend on the stakeholders enforcing the pressure (Krause et al., 2019). Coercive isomorphic response literature is more prevalent because it covers the relationship nonprofits have with government entities that will enforce regulations and policies that nonprofits must respond to. Provan et al. (2004) and Frumkin and Galaskiewicz (2004) touch on the lack of agency, in this case, thus resulting in an increased isomorphic response.

Krause et al. (2019) argue that organizations exposed to coercive pressures in one organizational field will adopt those pressures as their own attitudes. The coercive nature of the pressure is adopted as practice. This now normative pressure spreads to other organizations. Krause et al. (2019) highlight the challenge for nonprofits is maintaining compliance with such policy, and rules to secure needed resources and perceptions of organizational legitimacy.

Verbruggen et al. (2011) say that NPOs are also responding to internal and external pressures that can stunt organizational compliance (DiMaggio & Powell, 1983; Light, 2000; Verbruggen et al., 2011). Siddiki and Lupton (2016) cite the unique responses of affiliate nonprofits. Not only must they produce a local strategic response to coercive pressure, but they also must comply with the national organization itself. The example used in the study was the nonprofit affiliate organization known as the YMCA (Young Men's Christian Association). So, when nonprofits produce an isomorphic coercive response to local institutional pressure, an additional response is required from the nonlocal host organization the nonprofit is affiliated with.

Mason's (2012) study focused on isomorphic response to UK government policy. The policy provided an opportunity for social enterprises to build structural convergence, to further

support the acquisition of additional resources. The intended result was to further legitimize the sector while producing a structure for nonprofits to conform to.

Research suggests that government, major individual donors, and foundations can exert coercive pressure on NPOs. Those pressures can result in an isomorphic response, such as similar management practices, and strategic planning processes (Claeye, 2012; Parsons et al., 2017). These management practices are also adopted and emulated (Beck et al., 2008; Moreau, 2021), provide mimetic examples of isomorphic tendencies, due to uncertainty in access to resources due to crisis level events such as the financial crisis of 2008. Nonprofits looked to operational and strategic best practices to mimic. The intent was to mitigate financial loss, and identify financial acquisition opportunities while providing baseline operational efficiency.

Evidence for normative isomorphism and growing managerialism among nonprofits by Hersberger-Langloh et al. (2021). Normative isomorphism is the term is often associated with the concern that NPOs will lose significant characteristics as they become increasingly like public sector organizations (King, 2017). Krishman (2011) wrote about the normative and regulative institutional factors on cost-shifting by nonprofit hospitals in their required reported statements. The preference of stakeholders to see hospitals allocate resources to patient program services influenced the extent to which nonprofit hospitals shift costs toward program services and away from administrative and fundraising investment, with the intent of appearing more efficient (Krishnan & Yetman, 2011). Cost Shifting was the response to normative pressure.

An additional isomorphic response in the sector has been outcome measurement. Outcome measurement has emerged as a widespread institutional expectation for organizations in the nonprofit sector. This normative isomorphic response to the expectation of measurable impact is highlighted by Barman (2012), Krishnan (2011), and Zorn (2011). The

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institutionalization of corporate practices has led researchers to criticize this development for fear of mission drift or loss of idealism (Maier et al., 2016). The influence of managerialism on organizational performance and mission drift way in which organizations respond to institutional pressures can vary widely, depending on the characteristics of the isomorphic pressures and the organization itself, and their organizational environment (Arvidson, 2018).

The literature shows that isomorphic response is prevalent in the nonprofit sector. In times of uncertainty, a mimetic isomorphic response occurs. Nonprofits look to best practices, and operational success to mimic, meaning the solution to the institutional pressure was not identified internally. Isomorphic responses to normative, and coercive pressures tended to be more policy and operational driven. Coercive pressure of government policies can trigger an isomorphic response of nonprofits. They were forced to comply with mandates or policy shifts. The gap identified in the literature is in the study of non-isomorphic responses from nonprofits— specifically, a strategic response that may provide a competitive advantage in the sector. With increased competition for resources, a competitive advantage could provide singular nonprofit access to resources.

Team Resiliency

The general definition of resilience entails positive adaptation to change or disruption, usually involving adversity (McEwen & Boyd, 2018). In a general sense, resilience is the capacity to withstand and recover from challenges, pressure, or stressors. Resilience is only observable when challenges occur. Resilience operates at both the individual and team levels (Pavez et al., 2021). Individual resilience, however, is not synonymous with team resilience (Allinger et al., 2015). Such individual resilience has multiple sources. First, resilience is enabled by personal psychological characteristics, such as possessing a positive attitude, empathy, an

internal sense of control, and cognitive flexibility. Allinger et al. (2015) and Pavez et al. (2021)

recognize the importance ore resiliency in terms of operational efficiency. Resiliency can have

the capacity to have successful adaption in times of uncertainty. McEwen and Boyd (2018)

narrowed the focus on teams and their ability to be reliant. The study focuses on the benefits of

team resilience due to the benefits of optimized sustainable performance. Allinger et al. (2015)

designed a framework that supports team resiliency to hedge in the face of uncertainty.

(Stoverink et al., 2020) explores the conditions under which teams might prosper in a context of

adversity and stress.

Pavez et al. (2021) discuss how project teams are likely to work under stress and

interpersonal demands that may diminish performance. Pavez et al. (2021) tested a designed

model with a sample of 214 construction project management team members belonging to 50

teams.

Nonprofits and Competitive Advantage

As stated previously, NPOs operate in a competitive market due to scarce public and

private resources. The continued pressure for NPOs to improve their professionalization and

behave more like the private sector has made NPOs operate and seek out competitive advantages

as it relates to resources (Kong, 2008). Scholarly examples that talk about the need for

competitive advantage in the NPO sector include Kong (2008, 2010), Amujo and Laninhun,

(2013), Helmig et al. (2015), Faulk et al. (2017), and Svensson et al. (2020).

Kong (2008, 2010) argues that intellectual capital may provide a competitive advantage

for NPOs. Amujo and Laninhn (2013) studied brand identity as a means to competitive

advantage for NPOs. The study associates brand identity with legitimacy. Thus, inferring that

NPOs with strong brand identities were more likely to receive support and funding compared to

NPOs with less brand identity. Svensson et al. (2020) argue that nonprofits should promote

innovation and innovative practices to maximize profits and gain a competitive advantage.

Helmig et al. (2015) study the idea of values as a way to provide a unique competitive

advantage. The study tests for the predicted competitive advantage derived from nonprofit values

and assesses value prioritization and value implementation. Faulk et al. (2017) study the network

embeddedness of NPOs as it relates to accessing financial resources in competitive markets.

Intellectual Capital

Intellectual Capital in the context of the nonprofit sector is of growing interest. Scholars

who advocate for its use in NPOs argue its value in creating a competitive advantage and a driver

of value creation. As previously stated, NPOs are significantly externally resource-dependent

and financially vulnerable. This idea of value creation through intellectual capital (IC) provides a

potential solution.

Scholars disagree on a single definition of IC. Intellectual capital scholars define access

to knowledge as the foundation that helps build a competitive advantage (Ulrich, 1998). Stewart

(1996) and Edvinson (1997) defined IC as the knowledge that can transform raw materials and

make them more valuable. Ulrich defines intellectual capital as competence multiplied by

commitment. Roos et al. (1997) and Buonomo et al. (2020) define intellectual capital as the sum

of hidden or intangible assets not identified on the balance sheet.

Kong (2008) defines IC as the total amount of knowledge that an organization can access

while conducting business with the intent of gaining competitive advantages. Stewart's (1996)

definitions take knowledge, skills, and attributes, and identify them as human, relational, and

structural capital. Human capital is the tacit knowledge built by individuals, combined with

individual experience and skill (Choo, Bontis, 2002). Structural capital includes databases,

process manuals, strategies, norms, culture, publications, and copyrights (Roos et al.,1997). Relational capital is the organization's market relationship between firms, firm reputation, and political power which the organization possesses (Bontis, 2002).

Han and Li (2015) take the definition a step further by providing a specific actionable purpose within the definition of IC, stating that IC is the total amount of knowledge with different forms that can be leveraged for gaining sustainable competitive advantages by an organization. IC is seen as a "nonrival" that can be used in different ways at the same time without a loss of value (Ferreira, 2014; Wang et al., 2014, 2016; Asiaei & Jusoh, 2015; Blankensburg, 2018,). For this work, IC will be defined as value created from the internal knowledge-based intangibles, generated from human, structural, and relational capital.

Relationships between intellectual capital and financial capital are challenging because they are seen as complementary rather than causal. Beattie and Smith (2013) study IC as it relates to the budgeting process and financial disclosure. Investment in IC is due to the financial capital of a firm. Because of this, IC can be seen as an intangible liability even though it is identified as an asset (Buonomo et al., 2020). This causes problems from a traditional accounting perspective. IC has also raised ethical concerns.

Intellectual Capital has been criticized because of ownership concerns. The individual and the firm both have agency on how IC is dispersed or shared. Complete control over IC is not clear. The benefits of IC are in its network effects. Employees share, use, and create information. The IC grows with the frequency within operations. (Kostopoulos et al., 2015). It is impossible for a company to prevent employees from taking company knowledge upon exit.

Despite lacking a consensus on the definition, researchers commonly agree that IC is an intangible and special resource that facilitates value creation through the utilization of knowledge

embedded in staff, infrastructure, and external relationships (Claycomb et al., 1999; Serenko & Bontis, 2004; Thrylo & Kornukh, 2011; Youndt et al., 2004; Zharinova, 2011).

Intellectual Capital Research

Intellectual capital literature can be broken into three phases. The first is the awareness phase. The scholars noted previously that are frequently cited are Stewart (1997), Bontis and Edvinson (1997), Roos (1998), Bontis (1998, 2002), Bontis and Serenko (2004), and Kong (2008). These seminal articles and the preceding research bring awareness to the concept of intellectual capital. The literature acknowledges that IC is interesting and comes up with conceptual definitions purpose and objectives of IC. The literature suggests further study on how to measure and operationalize IC. In the second phase, scholars state a need to establish the research into IC as a valid endeavor (Petty & Guthrie, 2000; Tan et al., 2008), followed by the third phase which is the search for suitable methods to measure IC (Dumay, 2013). The focus of the research is to identify the relationship between IC application and performance. Guthrie et al. (2012) and Tan et al. (2008) attempt to close the gap between theory and practice. Currently, the focus of research has shifted toward the latter, even though a suitable measurement method has not yet been established.

Researchers state that various components of IC have similar impacts on firm performance and innovation (Asiaei & Jusohoh, 2015; Sharabati et al., 2010; Yang & Lin, 2009). The studies found that IC and its components are not only significantly associated with firm performance (Hsu & Sabherwalal, 2011; Hsu & Wangng, 2012; Sydler et al., 2014), but are also closely tied to innovation (Han & Li, 2015; Subramaniam & Youndtdt, 2005; Wu et al., 2008).

Wang's article argues that the faster and better a firm can innovate, the more likely it will compete in the market while fulfilling business goals. Lueg (2013) argues that the competitive

advantage lies with the business model itself. Intellectual capital provides an opportunity to create a unique business model that allows for a firm to respond strategically. The research infers on the value of IC-based innovation in operations as well as potential outputs.

Murthy and Mouritsen (2011) analyzed the relationship between intellectual capital and financial capital using a case study. The results stated that IC is related to value creation with a degree of nuance that is absent from most statistical studies of relationships between human, organizational, relational, and financial capital. Kamaruddin and Abeysekera (2013) analyze the relationship between IC and non-financial organizational performance of public sector organizations in Malaysia. Their study found a unilateral relationship between IC and performance. Adnan et al. (2013) provide evidence that performance can be influenced by IC in Zakat institutions in Malaysia. Reddy et al. (2013) find that effective IC was a contributing factor to Indian NPOs' recruitment and retention rates. Benevene et al. (2019) argued that structural capital helps social enterprises facilitate human capital development and management for innovation.

IC research in the financial sector study showed that IC and performance feedback explains how organizations learn from experience and engage in risky behavior. Feedback was a catalyst for organizational change and improved financial performance. Heilmannnn (2015) and Wang et al. (2021) have contributed IC literature related to the increased IC investment from a human resources perspective. Hidalgo (2010) takes the systematic analysis of the factors influencing the decision to disclose intellectual capital (IC)-related information in the annual reports. But there is still no defined measuring or accounting tool for IC. It remains unclear how IC and its components directly contribute to firm financial performance (Ling, 2011; Sardo & Serrasqueiroro, 2017). Other researchers have questioned this direct effect, arguing that simply

owning IC may not guarantee excellent performance, because environmental changes are disruptive and consistently unpredictable (Baig & Ndiweni, 2021).

Nonprofit Intellectual Capital

IC literature in the nonprofit sector advocates for the value IC can provide. Scholars argue that the characteristics and intrinsic value directly correlate with nonprofit functionality. Kong (2008 2010), Bontis et al. (2007), and Sillanpaa et al. (2012) have argued that the IC approach is more effective in managing social service organizations than other strategic management tools. IC drives social enterprises to exploit the knowledge that leads to innovation in the pursuit of social and commercial activities (Kong, 2010). IC leads to the formulation of effective strategies for long-term development (Kong & Thomson, 2006). Moreover, Kong and Ramia (2010) confirmed that IC assists nonprofit organizations in managing the social–commercial divide. Mouri (2005) supports the idea that IC provides significant benefits because IC can adapt to the challenges posed by the non-profit environment in the knowledge economy. IC helps to shift NPOs' strategic focus to intellectual resources, including knowledge, skills, and experience (Kong, 2010). This is important to NPOs because strategic activities and changes that are brought to the organizations will be mainly driven by internal initiatives led by senior management rather than external forces such as government agencies.

Secundo et al. (2010) examine the part of intangible resources in higher education and research institutions, while Mesa (2010) discusses how IC is utilized in non-profit symphony orchestras from an organizational behavior viewpoint. The paper supported guidance to volunteer management and leadership objectives

The challenge in nonprofit IC has been managers' understanding of the IC concept. Their perception of IC is often different from those contained in the IC literature. Bezhani's (2010)

study supports the lack of IC awareness by NPO leaders. The study revealed that UK universities lack awareness about IC reporting. Another example of low IC awareness is the study of the Italian nonprofit social sector. Benevene et al. (2019) investigate how senior managers of Italian social enterprises represent their organization's intellectual capital. The intent was to discover a gap between the theory and practice of IC. Managerial perception and lack of awareness, in this case, made it difficult for the exploitation of social enterprises' organizational knowledge.

In additional studies by Benevene et al. (2019), Segro et al. (2018), and Cortini (2010), Segro et al. (2019) find that Italian NPOs' organizational culture seems to be action-oriented and self-referral rather than knowledge-oriented. The Italian Sector NPO studies found that training and organizational culture helped with the development of IC components. Benevene et al. (2019) show that IC management is unplanned, unsystematic, and short-term. The study has been pivotal in understanding how knowledge has been created but not capitalized on in the Italian NPO sector.

What is clear in the research on IC is that tangible utilization and awareness are still required. Regardless of the challenges of accounting for IC, scholars are still large proponents of its value. There is still interest in how to properly leverage IC in the nonprofit sector (Buonomo et al., 2020, Cortini, 2020; Beneven et al., 2019).

Literature Review Summary

The intent of the literature review is to further support the investigation of the role intellectual capital plays in the strategic response of NPOs. Two key theories that are associated with nonprofit organizational management are resource dependence theory and institutional theory. The literature on resourced dependence theory supported the idea that organizations are more likely to conform to pressures from constituents on whom the organization depends for

resources. The control of the management of resources in the environment that an organization operates in is critical to the organization's viability. RD points to organizations positioning themselves within the environment to compete for those resources.

The institutional theory focuses on internal and external environmental constraints as it relates to norms, values, and culture. Institutional theory assumes that individuals are motivated to comply with external social pressures. Like resource dependence theory, institutional theory emphasizes the legitimacy of an organization. The literature on Institutional theory provides a better understanding of the motivations of organizations and how they interact with societal norms and expectations. Institutional and resource dependence theory lay the groundwork for how organizations will respond. Resources dependence theory combined with Institutional theory provides a picture of not only the external environment in which organizations must operate and respond but the internal and external norms that organizations must respond to.

Reviewing the literature on Oliver's framework has provided a way to place institutional pressure into context. Oliver (1991) takes RD and institutional theory and creates a framework around strategic response. The framework provides a range of ways organizations can respond to institutional pressure. This framework points to the possibility of agency for an organization that is under the constraints of institutional pressure. In addition, the framework allows for potential decoupling from an isomorphic response (DiMaggio & Powell, 1983).

Institutional pressure for NPO's is based on resources and the environment they operate in. Nonprofits are resource-dependent and struggle with sustainability. NPOs are beholden to their stakeholders for optimal financial footing. Government entities, major donors, foundations, and volunteers, have a strong influence on the potential viability of NPOs (Krause et al., 2019). The literature provided an understanding of the types of institutional pressures in the nonprofit

sector.

The literature on the strategic response of NPOs is characterized as isomorphic. The research identifies the pressures and strategic responses as coercive, normative, and mimetic. The literature provided a consistent representation of isomorphism in the nonprofit sector. The coercive isomorphism is in response to government policy, procedure, or mandates. The normative pressure came from social environment expectations. The mimetic pressure predominantly comes from uncertainty in the market and the nonprofit response was to mimic perceived successful organizations or processes. The isomorphic pressure and response within the NPOs sector-based literature show a lack of agency, and the ability to decouple.

Intellectual capital literature was also reviewed. Scholars contend with the importance and potential of IC. The challenges with IC according to the literature are the attempts to account for an intangible. Additional issues occur when identifying the ownership of IC within an organization. Regardless of the challenges, the consensus is that IC has value and the potential for value creation, competitive advantage, and innovation (Kong, 2008).

The summation of the literature provides a foundation to explore the gaps within the research. The literature shares that NPOs are resource dependent. Nonprofits are under a series of pressures both internal and external. Because of the resource dependence, the nonprofit sector is seen as isomorphic in its responses to pressure. They may lack agency and the ability to strategically respond. Thus, intellectual capital may provide the ability for nonprofits to decouple and strategically respond to institutional pressures. In addition, IC may create the ability for NPOS to identify competitive advantage, leading to further legitimacy and sustainability. This research will fill the gap in the literature as it relates to the use of intellectual capital in strategic response.

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Chapter 3: Methodology

This chapter provides the methodology for the study. A phenomenology methodology was chosen. The research design and methods were chosen based on NPO strategic response literature. The focus of this qualitative phenomenology study is to explore the use of intellectual capital in strategic response to institutional pressure.

Based on the literature reviewed in chapter two, nonprofits face financial uncertainty due to the nature of how nonprofits operate (Akingbola, 2013). Nonprofits heavily rely on resources from external stakeholders. Due to institutional pressures, a nonprofit may lack the resources needed to strategically respond. They may need to identify internal resources that are intangible, and knowledge based. Scholars advocate for the value and use of intellectual capital as a competitive advantage in the NPO sector (Kong, 2010, Beneven et al., 2019). The gap in the literature identified in this study is the use of IC in strategic response to institutional pressure.

The study is intended to understand the lived experiences of YMCA association senior executives during the first six months of the NYS PAUSE order. The NYS PAUSE order exemplifies a change in the operational environment for YMCAs in New York State due to the COVID-19 pandemic. In this chapter, the qualitative approach to the phenomenology study is explained. The chapter will also propose the approach used for sampling, methods for data collection, and the analysis of the phenomenology study.

The Qualitative Approach to Research

Jones and Kottler (2005) illustrate a qualitative approach as placing emphasis on a verbal description of characteristics being investigated. Detailed narratives are provided instead of data in the report. Merrriam and Tisdell (2015) state that qualitative researchers are invested in how people make sense of the world and the experiences they have. Seeking to understand the

experiences of YMCA association senior leadership during the NYS PAUSE order aligns well with the research questions.

- How do nonprofit senior leaders strategically respond to institutional pressures?

- What role does intellectual capital play in the strategic response of NPOs?

The intent of the study is to provide descriptive information given from a qualitative study in order to exemplify a holistic viewpoint or understanding of strategic response to institutional pressure as it relates to intellectual capital. Exploring the context of participants' environments provides the researcher with an understanding of his or her life (Merriam & Tisdell, 2015). The context in this study is the environment in which the senior leadership of the YMCAs operated, which was the NYS PAUSE order.

Phenomenological Approach

Creswell and Poth (2018) note that phenomenological studies describe the common meaning of a shared experience or phenomenon of several individuals, where the researcher seeks to explain "what" they experienced and "how" they experienced it. Author Max Van Manen states that phenomenology differs from other sciences in that it strives to gain insightful descriptions of the way people experience the world pre-reflectively, or as we immediately experience the lifeworld (Van Manen, 1990). By utilizing this research methodology, the researcher looks to discover the underlying meanings of the participants' shared lived experiences to arrive at a deeper understanding of the phenomenon being studied (Neubauer et al., 2019).

According to Creswell and Poth (2018), several features are commonly found in phenomenological studies. A phenomenological study may emphasize a single concept or idea. The study may explore a group that all shared the phenomenon. There are interviews for the

purpose of data collection. The data is then analyzed and follows systematic procedures, capturing the essence of "what" they experienced and "how" they experienced it (Creswell & Poth, 2018).

There are two approaches to phenomenology, hermeneutic phenomenology, and psychological phenomenology. Van Manen (1990) describes hermeneutic phenomenological research as a search for the fullness of living and that the aim is to become more fully aware of who we are (Van Manen, 1990). Creswell and Poth (2018) describe Moustakas's psychological phenomenology as being focused on a description of the experiences of the participants and less focused on the interpretations of the researcher. For the purpose of the study, a psychological phenomenology approach will be used.

In a phenomenological study, data is collected primarily through interviews using epoch and bracketing. Phenomenology has specific tools utilized for research, which are epoch and bracketing, phenomenological reduction, horizontalization, imaginative variation, and essential or invariant structure (Merriam & Tisdell, 2015; Moustakas, 1994). Moustakas (1994) notes the need for bracketing, the requirement that the researcher set aside their experiences to take an unbiased perspective toward the studied phenomenon.

The term Epoch further supports the need for bracketing. "Epoch" is a Greek word that means to refrain from judgment (Merriam & Tisdell, 2015). A researcher's prior beliefs of the phenomenon of interest must be put aside. The researcher with direct experience of the phenomenon must become aware of personal prejudices, and viewpoints (Merriam & Tisdell, 2015).

The experiences that the senior executives will be shared surround the NYS PAUSE order. This mandate was put in place in response to public health concerns due to the COVID-19

pandemic. There was a specific start date for the NYS PAUSE order. There were specific

mandates related to operations that would directly impact the YMCA associations all at once.

The intent would be to study the group of leaders and their lived experiences during the first six

months of the NYS PAUSE order.

Nonprofit Phenomenology

Studies by Jefferson (2014), Bunch (2018), and Charles (2019) provide examples of

phenomenology studies in the nonprofit sector. These phenomenology studies are centered

around the lived experiences of NPO leaders. Their experience with the phenomenon provided

ample information for the research questions.

Jefferson (2014) studies the succession planning of nonprofit executive leadership. The

problem in the phenomenology study was the lack of succession planning within NPO

organizations. The research focused on the perspectives of twelve nonprofit executives who

experienced leadership transition over a four-year period. This research informs two areas of

nonprofit successor planning. One area is the influence of current executives in leading successor

planning. The second area valuing the resource provisions to the executive position. Findings of

the research indicate continued underutilization of successor planning.

Bunch (2018) studied information technology in nonprofits. Bunch identifies the problem

of NPOs) lack of access to IT in comparison to for-profit entities. The phenomenological study

explored the lived experiences of NPO IT leaders as they advocate for IT-related initiatives.

NPO IT leaders were interviewed from 21 international development and relief service

organizations. The major findings were that NPO IT leadership positions were rarely filled by

dedicated IT professionals. The leaders in the position of IT also had another function. As a

result, IT is not integrated into organizational strategic planning processes. In addition, the

organizations would remain dependent on financial and expertise resources, confirming that resource dependency theory influences IT strategy.

Charles (2019) studies the lived experiences of upper-level female leaders. The primary purpose of the phenomenology research study was to explore the barriers to female career advancement in the Florida nonprofit industry. Fifteen female participants, who were employed in various non-leadership and leadership capacities were interviewed. The study was intended to understand the relationship between female internal gender conflict and competition. Results indicated that increased competition and inequality impeded female professional career advancement and representation in the nonprofit industry. The phenomenology studies provided examples of a phenomenology approach as a way to explore the lived experiences of nonprofit senior leadership experiences. These examples were qualitative in nature and provide supporting evidence for the approach for this study.

Population and Geographic Location

The population for the study consists of men and women in senior leadership roles. The participants are employed with YMCA associations in New York state. Regions of New York State are not considered in the study, due to the fact that all YMCA associations and leadership were being affected by the NYS PAUSE order (Axelson, 2020).

Bracketing

As the person executing the study, it is important to highlight that the researcher is a current employee of YMCA Buffalo Niagara. The researcher was also employed during the first six months of the NYS pause order. During that time, I led our fundraising effort throughout the timeframe of this study. The researchers' current role is as a senior leader for YMCA Buffalo Niagara. The researchers' title is VP of financial development. YMCA Buffalo Niagara will not

be one of the YMCA associations used in the study. Since the intent is to interview all leaders of the senior team, the researcher acknowledges that he would not be able to separate himself from the study if YMCA Buffalo Niagara was chosen.

Participants

Purposeful sampling is based on what the researcher wants to understand or gain insight on from the selected sample (Merriam & Tisdell, 2015). There are three considerations in purposeful sampling: (1) whom to select as participants; (2) the sampling strategy; and (3) the appropriate size of the study (Creswell & Poth, 2018). Participants will have needed to be employed with a YMCA in their role during the first six months of the NYS PAUSE order. In a phenomenological study, the sampling of participants must have experience with the topic of study.

The participants of this study were eight senior leaders within YMCA associations in New York State. With the intent of purposeful sampling, the participants met the criteria of holding a senior position. The senior leaders were employed with their YMCA association one full year prior to the start of the NYS PAUSE order. A full year would provide enough experience with the association and its operations. The participants demonstrated their familiarity with key stakeholders and critical relationships associated with their respective YMCA.

The research study focuses on the first six months of the NYS PAUSE order. In addition to serving a full year prior, the eight participants served six months to a year after the first six months of the NYS PAUSE order. This timeframe allows for the interviewees to reflect and share what their association and their experiences were like at the beginning of the first six months, during, and at the end of the first six months.

A summary of the job descriptions and functions are provided. These senior leaders in the

study were in one of these potential roles during the first six months of the NYS PAUSE order: chief executive officer (CEO), chief operating officer (COO), chief finance officer (CFO), chief human resource officer (CHRO), chief development officer (CDO), and chief marketing officer (CMO). It is the assumption that these titles will vary based on the YMCA chosen.

CEO

The CEO would provide overall context on relationships with key stakeholders such as board members and public officials. The CEO would be responsible for the association's growth and overall well-being. The CEO would provide strategic direction for the whole association. The assumption would be that the CEO is the final voice in critical decisions (www.cccymca.org).

COO

The COO would provide the perspective of association branch operations and YMCA membership. The COO would guide and direct branch executives at the branch level. The COO manages the budget of operations at the branches. This includes pools, gym equipment, utilities, and vehicles. The COO would also oversee all youth and family initiatives within the association (www.ymcametronorth.org).

CFO

The CFO manages the overall financial health of the association. The CFO would directly manage the inflow and outflow of cash and investments. In the event the association was to take on losses due to the NYS PAUSE order, the CFO could help direct and control losses while supporting the solvency of the association (www.ymcametronorth.org).

CHRO

The CHRO would provide overall direction on the human capital needs of the

association. The CHRO would guide the process of retaining, hiring, to terminating staff as it relates to budget. The CHRO would also be the chief communicator to staff on procedures related to the NYS PAUSE order (www.mcgawymca.org).

CDO

The CDO is the lead fundraiser and relationship builder. The CDO provides leadership in bringing in resources for programs and operations. The CDO builds relationships with donors, government, corporations, and foundations. They would be supporting any resource efforts related to managing the NYS PAUSE order (www.cccymca.org).

CMO

The CMO is the lead communicator for external communications. The CMO would build a communication strategy for the association. This means that major decisions would need to be communicated to YMCA members and donors. Any key updates based on new information would need to be shared with key stakeholders (cms.cws.net). In addition to the positions chosen for the study, the type of YMCA association needs to be similar in scope and size.

YMCA Background

The YMCA was founded in London, in 1844 by George Williams. The YMCA has served 64 million people in 120 countries (YMCA of USA, n.d.). The mission is to build a healthy spirit, mind, and body for all. In the United States, YMCAs are in 10,000 communities (YMCA of USA, n.d.). Notable contributions by the YMCA are the invention of basketball and volleyball. Additional community contributions from the YMCA include the creation of the English as a Second Language class.

YMCA Associations

YMCA associations are the governing and managing body of YMCA facilities. YMCA

facilities consist of branches. Branch operations consist of executing health and wellness programs. Branches house health equipment. Associations may also have off-site operations with community partners to administer childcare or eldercare. Associations also have camp properties and pools for YMCA members (YMCA.org, n.d.).

Sampling

For the purpose of the study, NYS YMCA associations were identified. The participants from in the sample came from YMCA associations with similar in size operation budgets (NYS Alliance YMCA's, n.d.). Having leadership from similar YMCA associations may support similar perspectives from interviewees on the phenomenon, due in part to the size of operations, staff, and stakeholders.

In purposeful sampling, the size and the samples are determined by informational considerations. The sample size for phenomenology is recommended between five and 25 individuals (Polkinghorne, 1989). One overarching guideline is that enough participants are reached when saturation of information occurs (Merriam & Tisdell, 2015). The goal sample size for this study will be 18 or until the point of saturation. The saturation point for this study was eight.

It is important to again reference my relationship and familiarity with YMCA Buffalo Niagara as my employer. The purpose of choosing the sample is the specific professional experience. My experience is direct with an association that will not be used in the sample. In addition, the YMCA professionals and associations were presented as anonymous and labeled as a participant. No association or professional was directly identified. However, some demographic data is presented in chapter four.

Data Collection Procedures

In qualitative research, the various methods of data collection are observations, documents, interviews, and audiovisuals (Merriam & Tisdell, 2015). Observations can be from a participant or nonparticipant. The interview can be closed-ended or open-ended, which means questions asked cannot be answered with a simple yes or no. Documents are private to the public. Samples of financial statements or internal data could be provided. Examples of audio or visual materials would be photos, videos, or social media (Creswell & Poth, 2018). In phenomenology, interviews are the primary source of data collection. Data were collected through interviews with current senior employees of YMCA associations in New York state. The main data collection came from the interviewees. The interviews were transcribed, themed, and coded. The purpose of collecting the data is to better understand the lived experiences of leadership while exploring the research questions. Supporting data, such as annual reports, financial statements, marketing materials, and internal and external stakeholder communication, will be collected.

Interviews

Interviewing is one of the most notable tools used in research and is essential for a phenomenological study (Creswell & Poth, 2018). An interview is when two persons exchange information and ideas through questions and responses. The results are a joint construction of meaning about a particular topic. There are three types of interviews. The interviews can be structured, semi-structured, and unstructured. The interview process for the study was semi-structured. Although there will be an unstructured piece of the interviews, specific questions related to the PAUSE order was asked. Semi-structured interviews explore a topic more openly, thus allowing those interviewed to share their thoughts and ideas in their own words (Terrell,

2016).

The interview process ranged from 30 minutes to 1 hour via ZOOM. The interview time was chosen by the participant, as that is convenient for the person being interviewed. The interviews were scheduled and executed between June of 2022 and July of 2022. The intent is to have the interviewee most comfortable while being interviewed. The participants were provided an initial screening questionnaire. The screening questionnaire is intended to make sure they are the right candidate to be interviewed. Once the interview was transcribed, the transcript was sent back to the participants to confirm their responses.

Interview Questions

Colaizzi (1978) provided some indication of the application of phenomenological theory by stressing the importance of uncovering presuppositions in phenomenological research. Colaizzi's approach applies personal understanding to the phenomenon prior to the interview. Phenomenological researcher Giorgi (1997) stated that "questions are generally broad and open-ended." Benner (1994) recommended that questions be asked in the vocabulary and language of the individual being interviewed. Benner advises the researcher to be an active listener, which leads to clarification and probing. Thus, a deeper more descriptive conversation. Kvale and Brinkmann (2009) outlined phenomenology as foundational to their approach to qualitative research interviewing. Kvale and Brinkmann believe that a researcher needs to obtain descriptions of aspects of experience. Using Benner's approach, a format for the interviewer helps garner richer data (Table 1C). Benner highlights the discipline of Epoch in refraining from judgment and coming to the interview with no general assumptions or expectations.

Table 1C

Phenomenological Attitude	Researcher Approach	Interview Structure	Method	Example Question
Phenomenological Reduction (Epoché)	Acceptance of Natural Attitude of Participants Reflexive Critical Dialogue With Self Active Listening	Contextualization (Eliciting the Lifeworld in Natural Attitude)	Descriptive/Narrative Context Questions	"Tell me about becoming ill," or "Tell me how you came to be at the satellite unit."
		Apprehending the Phenomenon (Modes of Appearing in Natural Attitude)	Descriptive and Structural Questions of Modes of Appearing	"Tell me about your typical day at the satellite unit," or "Tell me what you do to get ready for dialysis."
		Clarifying the Phenomenon (Meaning Through Imaginative Variation)	Imaginative Variation: Varying of Structure Questions	"Describe how the unit experience would change if a doctor was present at all times."

Benner, P. (1994). The tradition and skill of interpretive phenomenology in studying health, illness, and caring practices. Thousand Oaks, CA: Sage.

Interview Questions

The primary data collection instrument used in the study was a semi-structured researcher-designed interview. The interviews were conducted in a virtual setting via ZOOM. Below is a list of the questions. The interview will administer descriptive questions that will flow like a conversation. Using Benner's (1994) phenomenology interview approach, the researcher will be a proactive listener and provide follow-up probing questions in a life-world nature manner. Although the focus of the interview is to draw out the essence of the phenomenon that took place in the first six months of the NYS PAUSE, it may be helpful for those being interviewed to provide a brief picture of what their association was like at the beginning of the NYS PAUSE order and at the end of the first six months.

Screening Survey

The purpose of the following questions is to determine the role the interviewee plays, in terms of IC use in strategic response to institutional pressure, in his or her organization.

1. What is your position in your association?

2. Were you in this position/association six months before the start of the NYS PAUSE order?

3. Were you in this position/association the first six months of the NYS PAUSE order?

4. What are your responsibilities in this organization?

5. How long have you been working for this association?

6. What is your educational background and credential?

Interview Questions 1

The purpose of the following questions was to obtain information on the NYS PAUSE order as it relates to the YMCA Association itself.

Beginning of the first six months of the NYS PAUSE

1. Can you talk about your experience at your YMCA association at the beginning of the NYS PAUSE order?

2. How did you it affect you personally?

During NYS PAUSE

3. Can you describe what happened during the first six months of the NYS PAUSE order?

4. What happened to you personally?

5. What were your responsibilities in your organization during the first six months of the NYS PAUSE order?

6. Can you talk about how or if your responsibilities changed during the first six months of the NYS PAUSE order?

7. Can you talk about the decisions made during the NYS PAUSE order?

8. What kinds of changes (if any) took place during the first six months of the NYS PAUSE Order?

At the end of the first six months of the New York State PAUSE

9. Can you describe how your association was impacted by the NYS PAUSE order?

10. Can you describe what happened at the end of the first six months of the NYS PAUSE order?

11. What did you learn from this experience?

Interview Questions 2

The purpose of the following questions was to obtain information on the NYS PAUSE order and the decision-makers strategic response, as it relates to the YMCA Association.

1. Can you discuss the organizational decisions made during the first six months of the NYS PASUE order?

2. Can you discuss who were the decision-makers during the first six months of the NYS PAUSE order?

3. How did decisions change the association during the first six months of the NYS PAUSE order?

4. Can you discuss why those decisions were made?

5. How were the decisions communicated?

Interview Questions 3

The purpose of the following questions was to obtain information on the NYS PAUSE order and the strategic response, as it relates to the YMCA Association. The questions below are follow-up questions related to Intellectual Capital —Human, Structural, and Relational.

1. Talk about your YMCA's relationship with your members, donors, and government during the first six months of the NYS PAUSE order.

2. Describe the relationships your YMCA had with the community during the first six months of the New York State PAUSE order?

3. Talk about the YMCA staff during the first six months of the New York State PAUSE Order.

4. Can you tell me about the operation methods or processes you had to use during the first six months of the NYS PAUSE order?

5. Can you talk about any new ideas or processes that were created during the first six months of the NYS PAUSE order?

Data Analysis Procedures

Phenomenological research uses the analysis of statements. The statements are grouped into meaningful categories. The categories are intended to describe what happened and how the phenomenon was experienced, finally developing the "essence" of the phenomenon. The data analysis followed the recommended steps by Creswell and Poth (2018).

According to Creswell and Poth (2018), there are six steps. The analysis must first describe the personal experience within the phenomenon. To fully bracket the study, the researcher begins with a full description of his or her own experience with the phenomenon. Once completed, a list of statements must be completed. As written previously, I have a deep understanding of working for a YMCA association from the perspective of serving in the capacity of a senior leader. I was employed with YMCA Buffalo Niagara through the first six months of the NYS PAUSE order. I will need to acknowledge the bias I may have and strictly adhere to the interview questionnaire. The researcher investigates statements about how individuals experience the phenomenon. Next, the researcher lists these significant statements while treating each statement as having equal worth and working to develop a list of non-repetitive, non-overlapping statements (Creswell & Poth, 2018). This includes classifying the data elements by mapping, thematizing, and clustering the responses.

All interviews with the eight participants were recorded and transcribed. The interviews were then grouped into codes and then into larger themes. A collective summary of the themes is shared in the results. A comprehensive description of what took place along with themes will be presented. The analysis of the codes and themes will be viewed through the lens of intellectual capital.

Trustworthiness

In qualitative research, trustworthiness will refer to consistent and dependable results (Creswell & Poth, 2018). Trustworthiness provides an authentic, honest, and fair account of what took place in the phenomenon. The trustworthiness of this study comes from choosing participants who have been identified through the prescreening survey questions. After the screening process, I will also confirm with the associations' human resource department interviewees' tenure with the associations.

Summary

This chapter outlined the research method for this study. The NYS PAUSE order is a significant phenomenon that happened to for-profit and nonprofits (Axelson, 2020). To get to the essence of what happened during the NYS PAUSE order, a qualitative phenomenological study addresses the "what" and "how" that took place during this phenomenon. Addressed as well in the chapter is the sampling strategy and data collection methods. These strategies are to ensure the proper execution of a qualitative research design.

Chapter 4: Results and Findings

Chapter 4 are the results of participant interviews, data collection, and analysis for dissertation research. The chapter provides the interview site description, sample description, the methodology applied to data collection, dissertation research questions, data analysis of research questions, emergent themes, a collective thematic summary, and additional findings.

The purpose of this study is to explore the use of intellectual capital in strategic response to institutional pressure. Nonprofit leaders need to respond to institutional pressure while understanding the short-term and long-term effects of operations, mission impact, and sustainability.

Methodology

The research methodology applied to the collection of data and analysis was a phenomenological approach. The research sought the insight of eight nonprofit executives concerning strategic responses to institutional pressures. The insight was framed by lived experiences of nonprofit organizational leadership serving YMCAs in New York State during the first six months of the NYS PAUSE order.

Description of Sample

The research sample consisted of eight nonprofit senior leaders. All senior leaders experienced the halt of operations during the first six months of the NYS PAUSE order. For confidentiality, all YMCA senior leaders were not named and the YMCAs they served were not identified in the study. Further confidentiality was rendered specific to the YMCAs. The YMCA, size, and region were not shared. Relevant general demographic information was captured in the screening survey (see appendices). Each participant had served a YMCA in some capacity for nearly ten years. Four senior leaders were female, and four senior leaders were male. The participant's roles fit the criteria for the study. They were CEOs, CFOs, CHROs, CMOs, COOs, and CDOs. All participants served at their respective YMCA at least six months before NYS PAUSE. They also were employed with the YMCA during and at the end of the first six months of NYS PAUSE.

Participant Table

Participant Demorgraphics	Gender	Senior Leader	Position	Location	Year of Experience with the YMCA	Bachelors of Higher
P1	Female	Yes	CEO	Northeast	20+	Yes
P2	Male	Yes	CFO	Northeast	20+	Yes
P3	Male	Yes	CDO	Northeast	10+	Yes
P4	Female	Yes	CMO	Northeast	5+	Yes
P5	Female	Yes	COO	Northeast	10+	Yes
P6	Male	Yes	CFO	Northeast	20+	Yes
P7	Female	Yes	CHRO	Northeast	20+	Yes
P8	Male	Yes	CMO/CEO	Northeast	20+	Yes

Data Collection

The data collection procedure involved acquiring data from eight senior leaders who experience the first six months of NYS PAUSE. The research instrument was ZOOM open-ended interviews. Interviews were recorded in ZOOM and transcribed in GRAIN. Each interview was between thirty to sixty minutes. The questions developed, focused on gaining insight into nonprofit leaders' lived experiences during NYS PAUSE. The questions and interview samples can be found in the appendices. Participants received a formal email invitation. Some participants received an informal phone call to clarify the purpose of the interview. Interview times and dates were selected by the participant. The eight participants were interviewed for no more than an hour. Interviews were conducted from June through July 2022. Participants were labeled by the order in which they were interviewed. For example, interview 1 is labeled participant 1 (P1). The transcribed interviews and screening survey for each participant are in the appendices. All comments referenced in the emergent themes come from the transcribed interviews of the participants. A sample of the interview transcription can be found in the appendices. Participants received the transcribed interviews for final approval.

Data Analysis, Synthesis, and Findings

The central focus of this research explored the lived experience of YMCA senior leaders and what they attribute to being the strategic response to institutional pressure during NYS PAUSE. The exploration of their collective experience will be of interest regarding the use of intellectual capital in nonprofit strategic response. The data analysis and findings identified the strategic response of YMCAs to the NYS PAUSE and the use of intellectual capital in NPO strategic response.

Research Questions

How do nonprofit senior leaders strategically respond to institutional pressures?

What role does intellectual capital play in the strategic response of NPOs?

Research Question 1

The interviews of eight senior leaders of the YMCA provided a collective experience during the first six months of the NYS pause to help explain how YMCA nonprofit leaders responded to institutional pressure. These senior leaders, based on the literature on institutional pressure, experienced the coercive pressures of the NYS PAUSE (Wang et al., 2019). NYS PAUSE was a government mandate shutdown that changed the environment in which YMCAs could operate. NYS PAUSE causes the shutdown of function day operations for NYS YMCAs. Over the first six months of the NYS PAUSE order, all participants shared a similar time frame and experiences that showed what impact the institutional pressure had on the YMCA association they were employed with.

The participants in the study communicated the recognition and acceptance that operations and businesses would need to close. During this time, participants shared that they relied heavily on internal leadership and their relationships with local government officials. P2 said, "I would tell you, I think, I think the words, the best words that fit in this thing is we, we put ourselves in a bunker and just determined who we brought people in and out" (P2, Pos. 573-576). The participant's collective response was that the NYS PAUSE order went on longer than expected. Senior leadership did not expect the close of operations to go more than two weeks. P6 said,

> And because of the timing, I know we can all remember because of the timing of spring
> break, you know, we all kept saying like, all right, in two weeks, we're gonna be totally

fine. Right. We're going to weather this. Of course, they're not going to bring kids back to

school prior, you know, we're going to, we're going to have to get through this spring break.

Um, certainly we know the reality that came after that. (P6, Pos. 102-114)

All participants referenced the decision to send staff home in compliance with the order. In all

interviews, the decision was made to keep all senior leadership and personnel critical to the

maintenance of operations and properties on board.

A collective response from the participants was the decision to centralize operations and

furlough staff. For example, P4 said, "So we were plotting every decision under the sun, whether

it came to do, we need to do rifts, do we need to do furloughs? What does that look like? Who

does that entail?" (P4, Pos. 219-222).

Senior leadership set centralized operations and began to plan and communicate to key

stakeholders about closing operations, restructuring, and staff layoffs. Senior leaders began to

take on multiple roles, including the operations of programs and branches during that time. P8

said, "So I was CEO for two months of it. Our CFO was CEO for two months of it as well" (P8,

Pos. 594-594).

The participants spoke about the decisions to pivot and change services offered due to the

change in the operational environment. During the NYS PAUSE order, YMCAs that the

participants of the study were employed with provided emergency childcare for essential

workers. The consensus from the interviews was that YMCAs were relied upon to still service

their respective communities, even though they could not operate within their buildings. During

the first six months of the NYS PAUSE, all participants referenced the opening of summer

camps and education spaces for youth. As an extension of the essential childcare service,

YMCAs provided summer day camps for youth as well as education support, which represents another example of operating in the NYS PAUSE environment.

The sudden halt of operations created significant financial pressure on YMCAs. Personal Paycheck Protection or PPP was an SBA-backed loan that helps businesses keep their workforce employed during the NYS PAUSE order (www.SBA.gov). This loan, which could eventually be forgiven, provided much-needed support to YMCA operations. It helped YMCAs bring some staff back. P6 said, "Eventually, they changed the ruling so that we were able to get PPP in the second round, but as a first-round draw. And so therefore we did get that in 2021, not in 2020, and it was helpful" (P6, Pos. 201-204).

The first research questions ask how nonprofit leaders respond to institutional pressures. The NYS PAUSE order was an institutional pressure that forced YMCA in NYS to halt their operations. NYS YMCAs responded by halting operations of buildings and programs in compliance with the NYS PAUSE order. Senior leaders in the study closed operations before NYS PAUSE was in effect. The senior leadership of YMCAs cut costs by furloughing employees. YMCA leadership then centralized operations and worked together to make collective strategic response decisions. YMCAs then pivoted to other services that they were still able to execute. In addition, they identified new ways to operate and new operational efficiencies that would be proven beneficial at the end of the first six months. YMCA senior leaders identified resources needed for operations while preparing for the strategic reopening of operations at the end of the first six months. They did this by cutting costs, by furloughing employees and drafting members even when closed in order to build cash reserves.

Research Question 2

Intellectual Capital is the nontangible knowledge-based asset that lead to competitive advantages and innovation as stated previously (Kong, 2010). IC is based on three categories: human, structural, and relational capital. Human capital is the combined knowledge and experiences of individuals, as well as the internal knowledge created by those individuals. Structural capital is the process and infrastructure in how knowledge is used and disseminated across the organization. Finally, relational capital is the external relationships and reputation an organization has and the capability to leverage those relationships for resources (Benevene, 2019).

In interpreting the collective responses and experiences of eight nonprofit senior leaders, intellectual capital in the strategic response of YMCAs was used. The collective response of participants expressed specific decisions made that could be interpreted as providing an advantage. P1, P2, and P8 noted fellow YMCAs did not make the same decisions they did, going against institutional pressure. Participants believed that certain early financial decisions, such as continuing to charge membership fees, when other YMCA didn't was critical to having essential dollars on hand. For example, P2 said,

> Um, and in fact, the only, the only job that our CEO gave me was when they say we can reopen, we need to reopen, and you've got to figure out how to make our cash stretch till then. Um, we continued to draft membership. So, I know some, several YMCAs decided not to do that. (P2, Pos. 402-408).

In addition, the external relationships helped with their collective decision-making as well as operational survival thus potentially providing a competitive advantage. YMCAs pivoted to essential services needed during the NYS PAUSE. Areas of service were emergency childcare

for first responders and educational support for children. P1 discussed the reintroduction of swim lessons as a revenue generator during the summer.

Due to the NYS PAUSE order, YMCA had to furlough and lay off staff. The loss of staff was a severe loss of human capital and the knowledge of individuals. P7 said, "You know, we, we furloughed, uh, when we did the initial furlough, we had over 1,147 employees, and we went down to about 18 people" (P7, Pos. 243-246). On the other hand, the collective knowledge, experience, and expertise of senior leaders are highlighted through the centralization of operations.

In evaluating human capital, participants had an average of ten years working for a YMCA. All participants had an average of ten years of senior leadership experience. Participants were all very informed on the core competencies of the YMCA. The screening survey that is in the appendices provided prior to the interview and early interview questions demonstrated the years of experience each participant has. Participants shared that during the first six months of NYS PAUSE, senior leaders worked with each other most of the time. Collectively, they created plans for strategic responses to institutional pressure. The collective knowledge used in every decision can be interpreted as a competitive advantage. For example, P2 discussed the time spent together with the senior leadership team. P2 said, "Um, certainly we were much more in tune with all of the push and pulls for each of us and really, you know, identifying strengths, uh, in individuals that we didn't know existed before" (P2, Pos. 597-600).

Because of NYS PAUSE YMCA, senior leaders needed new policies for operations. Because of the large number of staff furloughs, participants explained the new policies and procedures needed for strategically bringing employees back based upon need. For example, P1, P2, and P7 all spoke about implementation of new protocols on how to keep facilities clean and

individuals separate. In addition, new pieces of training were created for staff. All participants stressed the creation of centralized operations and alluded to the fact those new organizational operations systems would be permanent. The norms and culture created during the NYS PAUSE were of central communication. For example, P1 spoke about the creating a culture of one, saying, "We really have been working hard to get people to think and act and behave as one Y" (P2, Pos. 738).

The focus and goal of senior leaders were to continue to find a way to serve the community and bring employees back. A collective "all hands" culture was created as senior leaders took on multiple roles and responsibilities during NYS PAUSE.

The participants in the study noted that the YMCA they served decided to close operations before the official NYS PAUSE order started. The senior leaders in the study had the foresight to prepare before other nonprofits prepared to close. P1 said,

> I called the senior staff meeting because I had a feeling something big was about to happen, not that I was clairvoyant. I was just really reading the tea leaves. Um, and I actually had a board meeting scheduled for that Monday, an emergency board meeting, and then to decide whether we were going to shut down before the New York PAUSE, (P1, Pos. 66-75)

Based on the participant's responses in the interview participants relied on board members for governance and feedback on strategic decisions. P7 said, "The, we did rely on our auditors', uh, bankers, um, some legal or actually board members that are also in the accounting field" (P7, Pos. 684-687).

Participants provided critical updates to local and state government officials. For example, P8 said this about relationships with government: "Um, we did, um, constantly staying in contact with community leaders, um, specifically the county Executive" (P8, Pos. 258-258).

P1 and P2 also discussed the constant contact with government to update them on what the organizations needs were and how they could help during the NYS PAUSE.

Senior leaders also worked with peers from other YMCAs in New York state to gather and share ideas. P1, P4, and P8 all shared that they connected with peers from other YMCAs in their position to identify new ideas. Senior leaders also asked members to donate critical funds to continue operations and mission initiatives. For example, P3 said, "We made the decision that we would ask, you know, we would keep the membership dues going and ask, you know, our members to, to donate that money" (P3, Pos. 138-141) The response from internal and external stakeholders can be interpreted as demonstrated collective relational capital used by YMCAs in the first six months of NYS PAUSE.

The purpose of question 2 was to explore if IC is used in strategic response to institutional pressure. Based on the interpretation of the collective experiences of senior leaders during the first six months of the NYS PAUSE order, there was a demonstrated use of intellectual capital. The decisions made to pivot to other service areas quickly while being able to maintain operations took significant human, structural, and relational capital. The creation of new ideas and operations strategies provided stability for the YMCAs the participants served. All participants discussed or referenced how new ideas and changing operations helped keep the YMCA sustainable.

Emergent Themes

Based on the response of participants, four emergent themes have been identified. The four themes identified help to identify and explain the core experience of senior leaders during the first six months of the NYS PAUSE order. In addition, the themes reaffirm the nonprofit literature surrounding the topic of NPO strategic response. The themes are organizational

uncertainty, organizational positioning for sustainability, relational resiliency, and permanent structural and individual change.

Theme 1: Organizational Uncertainty

All participants referenced the experience of uncertainty as it relates to the NYS PAUSE order. They first acknowledge that they did not expect the NYS PAUSE order to go for more than two weeks. So, the expectation was to go back to normal operations once after that particular time frame ended. The operations plans were simple—send staff home and close the doors for a temporary period. P3 said, "So I'm kind of like immediately at that moment, there was like an all-hands-on deck, like, okay, what are we going to do? This is, clearly a once-in-a-generation situation" (P3, Pos. 28).

Once the time frame had passed, there was a growing uncertainty as to how long the NYS PAUSE order would be in effect, and what impact it would have on their respective YMCAs. P2 expressed that because of the uncertainty, the senior team went about planning and preparing for an extended close. Multiple plans and scenarios would be put into place during the closure period. For example, P2 said,

> We started what became known internally, as the, uh, the alphabet. We would have plan A and then it was B and then it was C and then we got onto the Greek alphabet. I think we even started bringing hieroglyphics into the mix, but from that point forward, it was really just an effort to adapt and overcome. (P2, Pos. 258-267)

The reflective thoughts from the senior leaders interviewed were that there was no example to reference. For example, P1 said, "There was no playbook, um, really, and some of the guidance was lacking (P1, Pos. 597). In the case of this sense of uncertainty, they could not determine what was the best decision or a wrong decision to make during that time frame.

Participants felt at no time did they have enough information through NYS PAUSE to make decisions. When information was received from government officials and local health leadership, it was delivered abruptly.

Collectively, the senior leaders perceived nonprofit leadership as daunting and stressful at a minimum, based on the uncertainty of the length of NYS PAUSE. All participants emphasized diligent monitoring of the organizational internal and external environments as well as communication between the internal team and external stakeholders. P1, P2, and P5 discussed the importance of monitoring the environment supported organizational sustainability needs and identified change areas. P4 discussed efforts to identify resources, saying, "So, researching stabilization grants, researching what federal money was out there, researching what we qualified for and what we didn't qualify for" (P4, Pos. 447-450).

The pressure surrounding the uncertainty was expressed on how to operate in the new environment. The eight executives shared a primary leadership goal to return the organization to optimal operations and culture while preparing to welcome members back to the facilities. The uncertainty primed them with a major focus on managing operations and making hard decisions.

Theme 2: Organizational positioning towards sustainability

The theme of organizational positioning towards sustainability was working through how to position the organization without knowing the length of the NYS PAUSE. Organizational positioning was deemed crucial for unplanned changes in the operations environment. The focus became solidifying the organizational base—valuing demonstration for internal and external stakeholders while operations were closed. Participants were intentional in finding a way to build a connection between mission and sustainability while providing value through organizational core competency and knowledge creation.

Participants spoke about cutting costs as an important decision to remain sustainable. All participants spoke about furloughing staff as an operational necessity for sustainability. For example, P8 said,

 As we navigated through those discussions, we were then left with really furloughing everyone except for executive directors. What came later once we had an understanding of how long, or we thought we had an understanding of how long we were going to need to be closed. Then we actually did for a furlough some of the executive directors as well. And I think from a business standpoint, that's painful. (P8,Pos. 342-363)

Additional cost-cutting measures were necessary. Participants talked about the decisions to cut operations to programs and facilities that were no longer affordable. These were programs that did not bring in revenue before NYS PAUSE. Other cost-cutting measures that took place were the pause of retirement benefits and vacation time. P1 said, "We just weren't in a position to do things that didn't make a financial and or mission sense" (P1, 271). All senior leaders sacrificed their funds to help sustain operations. P1, P2, and P6 discussed only paying interest on the current debts for operations and equipment. YMCAs also were eligible for the second round of PPP (SBA, ND.) funding that helped with cash flow.

According to participants, cash flow was crucial. An additional sustainability measure was the continuation of drafting members. Although the operations were closed due to the NYS PAUSE, all participants stated the importance of charging members. The much-needed funds helped YMCAs. Members who requested a cancellation or refund had their request granted. Senior leaders requested that members donate their membership. Participants also stated how critical the accumulation of cash was. Membership drafts helped in this effort.

P2, P4, P5, and P6 discussed how fundraising changed during the first six months of NYS PAUSE. The funds were critical for the sustainability of operations. P5 highlighted how their YMCA started to truly ask for help. P1, P3, and P4 were overwhelmed by the response they received from foundations, corporations, board members, and the community at large.

Identifying program revenue was another part of sustainability. YMCAs pivoted to offering emergency childcare for essential workers. Other program opportunities were for educational support. All participants discussed the importance of being able to offer some form of summer camp for youth. Other programs that were able to operate included swim programs. These programs were also helpful in sustainability efforts.

Theme 3: Relational resiliency

Senior leadership bore the responsibility of operations, planning, and reopening. Participants talked about the long hours of working together every sing day. P1, P7, and P4 talked about how the senior teams stayed together 10-14 hours a day. P1 and P2 framed the experience of senior leadership being together as if they had put themselves in a bunker. For example, P2 said,

> We put ourselves in a bunker and just determined who we brought people in and out. Um, but then, the seven of us, I think there were 7, 6, 6 of us at the time. Well, we've added to the teams. We worked sometimes 10 hours, sometimes 14 hours, depending on what the task was, but we worked every single day together, completely. (P2, Pos. 576-585)

Participants met mostly in person with some who stepped away for ZOOM. P3 was participating in all meetings via ZOOM and still felt that all time was spent in the room working together.

One of the meanings that came from the experience was a greater sense of purpose. Many participants spoke about the stress behind every decision made. This was because of how it

would affect both internal and external constituents. P4, P6, and P3 felt an even stronger purpose to work hard to make good decisions and bring all colleagues back. For example, P5 says, "But I think in the back of all of our heads, the number one thing we were doing was making good decisions so we could bring all of our colleagues back" (P4, Pos. 396-399). P5 stated the purpose of reclaiming what was lost.

Participants also experience significant tension and disagreement around decisions. There were many arguments and disagreements. All agreed that leaders working together came out stronger on the other side even with very few unanimous decisions. For example, P5 said,

It was a very united, however trying, we didn't agree on everything, but it certainly, um, was a moment of clarity where we knew the decisions that we were making. The six of us, um, were impacting 1500 or more than that. Right. Um, that no one took that lightly. Um, but I think that the stress of that weighed on all of us very differently. (P5 Pos. 537-546)

Even when a decision was made, all team members supported it and the team. The participants mentioned "having each other's back."

There was also a meaning of confidence and trust among the senior leadership teams. Participants were impressed with their colleagues. P3, P4, P6, and P7 discussed how individuals stepped up and pulled more than their weight. There was growing respect among senior team members, and individuals rose to the occasion. Senior leaders also did not want to disappoint each other, they believed there was a lot to be lost if they did not give all their effort to each other. Many senior leaders also worked in other roles, in direct service to members, donors, and community outreach. They sacrificed family time and pay. P2 mentioned staffing front desks and taking on cleaning responsibilities, which is an example of taking on multiple roles.

All participants stated that the senior leadership team came out stronger as a group. The experience helped them identify strengths between team members. P5 and P6 referenced that working through the experience built their strength and confidence in their capabilities. For example, P8 said,

> I would say first, um, from a, from a YMCA leader standpoint, you know, I have a unique role, right? In this hybrid role, there are only like 10 or 12 of me across the country. And it was almost like each day I was playing a different role in a movie. One day, I'm the strategy guy the next day, I'm a camp guy. Um, then you know, our COO goes out on leave and I'm the COO for four weeks. Then the CEO goes out for his transplant. I'm the CEO for eight weeks. Right. So doing all of these different things, were great professional opportunities for leadership. (P8, Pos. 1107-1125)

P5 learned to be compassionate but firm. Grateful for the team, each participant acknowledges how important being together with each senior team member was.

Theme 4: Permanent Structural and Individual Change

Participants acknowledge that the environment at the end of the first six months was not the same environment before NYS PAUSE. Participants discussed how the operations of their respective YMCA would be different permanently. Participants also shared how their roles in leadership and their individual experience changed them in the long term.

Participants discussed the pressures of the shutdown of operations. As a result, they moved to a more centralized operations model. The participants had a decentralized model due to multiple branches and programs. As a result of NYS PAUSE and the decrease in staff and operations, senior leaders were forced to be creative in how they managed. At the end of the first six months, they found a more efficient centralized model to become more effective. For

example, P1 said that "we're never going to be where we were, and we're not the same organization anymore" (P1, Pos. 1557). P1 felt this created a culture of the "One Y" model. P2 recognized that before centralizations, there was competition against each other. The centralized model created a culture of competing for each other.

Another permanent change was the cancellation of programs or buildings. All participants discussed the ending of programs that lost precious operational dollars. For example, P5 said, "We also took a look at, you know, we all have those programs that we always do that don't really benefit anyone. And they just become like the sacred cow programs" (P5 Pos. 348-351). P1, P4, and P8 all referenced sacred cows. These were programs that had been around for many years due to a too small but passionate few. This was the same for branches that made no real mission impact. P2 discussed the closure of a branch that few members used. It was beneficial to close and reimagine how they can still make an impact in that region of their service area.

Participants discussed the permanent changes in the relationships with their key stakeholders. All participants discussed how they appreciated the help and support from board members, YMCA members, donors, and volunteers. For example, P3, discussed how frequently donors stayed in touch, saying,

> So, um, you know, I would say that our volunteers, we had never been closer with our volunteers than we had then, um, at, at that, at that time, for sure. And we, you know, we had, we had funders that were, um, you know, simply calling to say, how are you? Like, you know, what's going on? How are you doing? I mean, I think the United way, um, was probably the best example of that they call and it's like, okay, you know, what do they

want? Do they, they want some information, do they want some details? No. And they just want to say like, how's it going? Cause it's not easy out there. (P3, Pos. 351-369)

All key stakeholders had a hand in supporting sustainable operations. Participants built a deeper relationship with board members as advisors on decisions during NYS PAUSE. Other key relations with the government were changed. The government became more informed about YMCA's importance to the community and became a key partner in childcare services.

The experience of NYS PAUSE also changed the participants both personally and professionally on an individual level. The toll seemed quite heavy for some participants. For example, P2 said, "As we got through this, I don't ever want to tap into these skills again (P2, Pos. 1461). Participants reached into a set of skills that were necessary to meet the challenge. Participants found deeper respect for their senior teams and were grateful they could rely on them. Most participants believe they became more friends than colleagues. There was a deeper trust and they valued knowledge shared and created among the team. Most participants feel they also found personal growth. Some participants became more involved in operations outside of their focus area. For example, P3 said,

> I mean, personally, I can do anything. I can face anything. Like, I, I had to, you know, call someone who worked for me for, for many years, and I would consider a friend and tell her she didn't have a job anymore. You know, like if I can do that, I can do anything.(P3, Pos. 1095-1104)

The NYS PAUSE experience also came at a cost and heavy toll. All participants acknowledge the importance of the team due to a lack of time with family and friends. Some did gain more time with family at times. For example, P7 said, "It personally actually probably brought my family closer together (P7, Pos. 840). Some participants also lost family members to

COVID-19 during NYS PAUSE. The experience expressed a collective meaning of being forever changed and that nothing would return to what it was before the beginning of NYS PAUSE.

Theme Summary

The results of this research reinforced literature that illustrates strategic responses to institutional pressures. The themes surrounded the experiences of building a response in a new environment while remaining sustainable. Moreover, the themes were discovered that informed the research inquiries.

The aim of this research was to explore the potential uses of intellectual capital in NPO strategic response. The central research questions probed nonprofit executives' experiences during the NYS PAUSE order. All participants perceived senior leadership as an organizational resource relative to organizational needs. This was prompted by the uncertainty of the length of the NYS PAUSE order. A new centralized model of operations came about due to the uncertainty and sustainability efforts.

The uncertainty leads the team to hyper-focus on the planning of organization sustainability measures and the use of significant relational capital. Identify critical resources funding, and communicate with the governing board, staff, and community. Organizational sustainability is referenced in both resource dependence theory and institutional theory.

The lived experiences of the YMCA senior leaders was characterized by numerous barriers to operations created by the NYS PAUSE order. The pressures of working together with the same team, and cost-cutting measures such as furloughs and layoffs, ultimately changed the individuals and or the organization permanently. All participants acknowledge that both themselves and the YMCA have changed in the long term.

Additional Finding

Participants discussed at length the external resources and relationships used to make decisions and acquire resources. They also felt traditional centers of support were deemed inadequate. Y-USA, which is the governing body of all YMCAs in the US, supplied little support. For example, P1 said, "And I say to you in confidence that I did not feel Y-USA, I believe they are to support us in the way that I would have hoped" (P1, Pos. 396-399). The regional entity known as the New York State Alliance of YMCAs proved to be very helpful and responsive to the needs of the participants in the study. For example, P4 said,

> No, I think, look, I sat on a lot of the New York State Alliance calls and they were meeting weekly, um, for a period of time. And I think that those were super helpful because everybody really was generous to share their experience and what they were going through in their county, which was different all across the state. (P4 Pos. 1005-1014)

P1, P2, P3, and P8 also referenced the NYS Alliance of YMCAs as a helpful entity that provided a platform to start a dialogue for the participants to connect with other YMCAs in NYS.

Chapter 5 will provide the researcher's implications, limitations, recommendation of study, and conclusion. Included will be analysis results of areas pertaining to the senior leadership's strategic response to institutional pressure. Also addressed will be the role of intellectual capital in strategic response. Finally, offered will be future implications concerning the importance and usefulness of IC in strategic response. Specifically, this will include the utilization of IC for senior leaders to draw upon for organizational sustainability.

Chapter 5: Conclusion

Chapter 5 is the conclusion of the dissertation research. The chapter provides the statement of purpose and problem. Based on the collective experience of the participants in the study, implications for the nonprofit sector are provided, and practical implications for YMCAs. The chapter provides the limitations of the study. The chapter ends with the conclusions and provides a summation of meaning and understanding as it relates to theory and practical implications.

Nonprofits were challenged during the NYS PAUSE order. The NYS PAUSE order represented an unprecedented immediate stoppage to operations, causing significant organizational uncertainty and financial stress (governor.ny.gov, 2020). The institutional pressures surrounding the NYS PAUSE order created a need to strategically response. The literature on NPOs describes an environment in which resources are scarce and NPOs are dependent on external resources for operational sustainability. To experience such a halt in the generation of revenue due to a unique coercive pressure provides fertile ground to learn and to describe the implications of how senior leaders during this phenomenon responded.

Statement of Problem

The research problem addresses two key challenges for NPOs. The first is that nonprofit organizations often lack the critical resources needed to operate and remain sustainable. The second is that institutional pressures such as government policy, community needs, and competition strain the operations of nonprofits.

Statement of Purpose

The purpose of this study is to explore the use of intellectual capital in nonprofit strategic response to institutional pressure. The study explored the lived experiences of senior leaders who

were employed with an NYS YMCA. Nonprofit leaders are in a critical position to provide insight into the strategic decisions for the organizations they serve. Institutional pressures change the environment in which a nonprofit can operate. The environment that the senior leaders operated in changed due to the NYS PAUSE order. Senior leaders needed to respond to the institutional pressure while understanding the short-term and long-term effects of operations, mission impact, and sustainability.

Implications for Theory

The conclusion that can be drawn from the study as it relates to theory reaffirms the nature of nonprofits being resource-dependent. RD attempts to explain the power and resource-seeking behavior of an organization. The resource supply is contingent upon the environment in which nonprofits operate. The theme of organizational uncertainty provides an illustration of the environment YMCAs operated in. YMCAs operated in an environment in which resources became immediately scarce. Due to the NYS PAUSE order, YMCAs could no longer operate and lost the ability to generate revenue. The study implications for RD reinforce the vulnerability of nonprofits and the constant need for external resources to operate.

Institutional theory assumes that individuals and organizations are motivated to comply with external social pressures. Like resource dependence theory, institutional theory emphasizes legitimacy as a critical factor for organizational behavior and survival (Beaton, 2019). The study concluded that YMCAs leadership complied with the NYS PAUSE order from the very beginning even before the NYS PAUSE order was executed. In the climate in which organizational commitment to efficiency and accountability are valued, YMCA leadership adapted management tools such as strategic planning and quantitative program evaluation, to determine the best way to respond to institutional pressure and their new operating environment.

YMCA's compliance with the NYS PAUSE order and the communication of sound business operations to stakeholders in order to demonstrate legitimacy further supports Institutional theory.

The implications for Intellectual Capital as a concept reinforce the intangible value of knowledge as an asset. What is prevalent in the experience of participants in this study is the training, tenure, and work experience of YMCA leadership proved beneficial. Also, like the Benevene et al. (2019) study, the management of IC is unplanned, unsystematic, and short-term. IC in this study was used in the short term but not necessarily capitalized for long-term innovation and competitive advantage. What is clear in the research on IC is that tangible utilization and awareness are still required.

IC is defined as value created from the internal knowledge-based intangibles, generated from human, structural and relational capital. The study demonstrated the characteristics of intellectual capital as the senior leadership of YMCAs built strategies based on their knowledge of YMCA operations and professional experience. YMCA leadership was quick to respond to institutional pressure while identifying the need to innovate its service model in the short term. IC drives social enterprises to exploit the knowledge that leads to innovation in the pursuit of social and commercial activities (Kong, 2010). YMCA leadership leveraged external relations and the reputation of their YMCAs to acquire critical resources. The study provides an exemplar of how NPOs can leverage intangible, knowledge-based resources in response to immediate institutional pressure.

Implications of the nonprofit sector

Implications of the study reinforce the literature on nonprofit organizations (NPOs) as unique mission-focused entities and change agents. The lived experiences of senior leaders in the

study reinforce the purpose of NPOs as leaders in advancing the economic, social, political, and general happiness of the population (Topaloglua et al., 2018). YMCAs in the study responded to the NYS PAUSE order by providing critical services such as essential childcare to first responders. The study highlighted the gap between the formation of strategic response and the intangible core knowledge and competencies needed for the response. The decisions made by senior leaders to respond to institutional pressure came from a deeper understanding of the YMCA and its purpose in their respective communities.

The experience of the first six months of the NYS PAUSE order demonstrated NPOS as quick nimble actors. At the very beginning of the NYS PAUSE, senior leaders quickly saw the operational environment was changing and had the foresight to close their doors prior to the enforcement of NYS PAUSE. This foresight was seen in the theme of organizational uncertainty. The central experience for participants was the feeling of the unknown and concentrating their effort to deal with this uncertainty.

The purpose of the sustainability measures was to make sure the YMCAs were ready to reopen when the time came. The quick action for senior leadership to also centralize operations and shift to sustainability measures was clear in the decisions made. This demonstrated example of the organizational sustainability theme shows the deliberate action to think about how to keep their respective associations viable.

The shared experience of the participants demonstrated forward-thinking as they were navigating the uncertainty of the NYS PAUSE. Not only did the senior leadership act quickly in the sustainability efforts, but identifying a community need and communicating demonstrated value was critical. The implications of this new environment directly correlate with the experiences and themes of the organizations never being the same. Participants reinforced the

idea that both an individual and their respective YMCAs would not be the same as they were prior to the beginning of NYS PAUSE.

Throughout the theme of team resiliency, there was a demonstration of the foundational knowledge participants knew about the operations of YMCAs as well as the collaborative nature of creating new ideas. What was missing was the acknowledgment of that value and how to harness or operationalize it as a discipline. What the study implicates for the NPOS sector is the need for the internal creation of skills and knowledge unique to NPOS that can be leveraged to quickly respond to institutional pressure.

Implications for YMCAs

One of the four themes that emerged from participant interviews was the theme of never being the same. Participants consistently acknowledged that they had personally permanently changed. They highlighted how their respective YMCAs would operate differently, permanently. Participants also highlighted the types of relationships they had with their constituents and community would be forever changed based on the experience of operating in the environment of the NYS PAUSE order. The implication of YMCAs based on the study is that YMCAs cannot rely on what they knew prior to the first six months of the NYS PAUSE order. Based on the response of participants, YMCA will need to take what they have learned and operate in a new environment.

Another emergent theme was organizational Uncertainty, the theme provides implications on how YMCAs respond to institutional pressures. YMCAs, when responding to institutional pressures, rely on leveraging relationships to gather as much information as possible. Those relationships can come from colleagues at other YMCA associations or government officials or by relying on their board of directors to help provide information in an uncertain environment.

Once they can gather the information, they will then centralize their decision-making process in order to strategically respond.

The implications for YMCAs as it relates to the theme of team resilience come down to the importance of how quickly YMCAs can mobilize in response to institutional pressure. The implications of this study regarding YMCAs and the theme of team resilience demonstrate the need for strong knowledgeable teams with the ability to operate in a cross-functional setting. YMCAs senior leaders must not only be knowledgeable in their area of expertise but be knowledgeable about how their role and focus area works within the association. The participants collectively provided their thoughts on the importance of the senior team and relied on each individual team member's expertise. YMCA senior leaders must also be able to work collaboratively with other senior leaders from other areas to properly build a consensus in strategic decision-making.

The final of the four emergent themes was organizational sustainability. Participants made efforts to cut costs by immediately deciding to furlough nonessential staff, centralize operations, and shutter programs and facilities that did not create revenue. Once these sustainability measures were in place, YMCA senior leaders identified additional funding through donations, new programs, and government programs. The implication for YMCAs is that in responding to institutional pressures, the short-term and long-term focus should be on the sustainability of the mission and its operations. All participants in the study provided context to the decisions related to operations needing to be mission-focused and making short-term decisions that prepare the YMCA for long-term organizational sustainability.

For YMCAs, the implication of the study is like many NPOs. YMCAs can look at ways to build in IC disciplines that would actively prepare for institutional pressures. YMCA leaders

reflected on what was learned and how that knowledge was created. The significance of the exercise is not in what was learned, but more importantly how new operational knowledge was created. The experience itself will not just be a short-term singular response to just one institutional pressure. If what was learned was valuable, then the core knowledge valued can build better, improved core competencies for YMCAs.

Limitations

A limitation of the study was the focus on YMCAs in NYS. The study consisted of eight interviews with senior leaders. The study does not cover all YMCAs across NYS or YMCAs outside of NYS. The sample may not fully represent the lived experiences of all YMCAs in NYS. The study also did not represent the full nonprofit sector or for-profit sector in NYS during NYS PAUSE. The study does not represent the total nonprofit sector in NYS during this time frame. The researcher was limited by the sample size. Participants had to agree to be in the study. The study also has a limited window and does not cover any changes that took place after the first six months. Additional limitations of the study had to do with how the participants were interviewed. All interviews were done via ZOOM and not in person. This would limit any responses that could be probed due to changes in body language. The study only focuses on the first six months of NYS PAUSE.

Areas of future research

The findings of this research are structured by the nonprofit leadership experiences and perceptions of eight nonprofit senior leaders. The research highlights the need for IC utilization in strategic response to institutional pressure. It is important to note and reiterate the cause of the NYS PAUSE order. The COVID-19 pandemic provided the backdrop and illustrates the

environment YMCAs operated in. Future areas of research may be in crisis or emergency management and its potential relationship to a strategic response.

Crisis management would be the process of creating and analyzing a business crisis (Wand & Belardo, 2009). Whereas strategic response is the collective vision and utilization of resources for a strategic response. An interesting study might be exploring if there is a relationship between crisis management to strategic response in the NPO sector.

YMCAs are local and regional nonprofits with a national governing body. Another area of study might be the institutional pressures of nonprofits on national governing bodies. Some participants in the study referenced the governing body for YMCAs as well as regional alliances. These entities were intended to be resources for the local chapter.

The results of this research reiterate concerns in existing literature relative to the underutilization of IC. Although the researcher has provided the implications and recommendations for IC use, it would be interesting to see the study of IC from the internal and external stakeholder's perspectives.

Finally, the participants in the study referenced how important external relationships were in acquiring resources. A narrower study on the relationship between relational capital and strategic response to institutional pressure may be of value.

Conclusion

The NYS PAUSE order provided a unique shift in the environment. Resource Dependence theory attempts to explain resource-seeking behavior of firms within their operational environment (Pfeffer & Salancik, 1978). Resources, and the supply of those resources, are contingent on the environment (Mwai & Gichoya, 2014). The shared experiences of the participants provide a descriptive picture of a very different operating environment. An

organization gains power through the acquisition of resources while decreasing dependence on external entities (Verbruggen et al., 2011; Malatesta, & Smith, 2014). The participants shared a collective experience where they needed to rely on donors and government related funding to survive due to lost revenue from membership dues. For example, P2 said,

> We learned how to ask for money. Um, we thought we were really good at fundraising. We met our annual campaign goals every year, and, you know, we had some large donors in that, but, um, particularly when the government funding didn't come, we had to find a way to fund particularly the urban, programs. (P2, Pos. 810-819)

P1, P3, and P6 also referenced this change and the need for identifying resources in a different way.

Institutional theory assumes that individuals are motivated to comply with external social pressures. Institutional theory emphasizes legitimacy as an important factor for organizational survival (Beaton, 2019). Institutional theory focuses more specifically on the pressures of the institutional environment in the context of values and norm constraints. Institutional theory also addresses the role of dominant stakeholders in promoting the institutional logic of an organizational field while rewarding organizations that conform or are agreeable (Euske & Euske, 1991; Luxmore & Hull, 2018; Beaton, 2019). What this experience points to is the how supporting government entities were to the YMCAs based on to compliance with the NYS PAUSE. P1 and P2 discussed the constant communication with government officials not only to advocate for reopening, but to request support for operations.

The body of literature on NPO strategic response emphasizes the isomorphic nature of the NPO sector (Provan et al., 2004; Frumkin & Galaskiewicz, 2004). What was found in exploring the lived experiences of eight senior leaders serving YMCAs during the NYS PAUSE

was that although the initial response was isomorphic nature, the strategic responses were unique

to their respective organizations. The YMCAs during the NYS PAUSE order closed their doors,

halting operations and causing significant financial distress. The collective experiences

demonstrate the ability of experienced leadership teams able to properly leverage the collective

knowledge, be swift to act, and identify external resources based on established relationships.

What this means for nonprofits is that leveraging the collective IC of their respective

organizations can aid in strategic response. Not only does leveraging IC provided an advantage,

but what the results of the interview showed was the ability of limited agency during the NYS

PAUSE. This limited agency demonstrated by the YMCAs is the basis for the importance of how

NPOs interpret and navigate institutional pressure while finding the ability to pivot and adapt.

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Appendices

Screening Survey Questions P5 Sample

Screening Survey

The purpose of the following questions is to determine the role the interviewee plays, in terms of IC use in strategic response to institutional pressure, in his or her organization.

1.   What is your position in your association?

Chief Experience Officer

2.   Were you in this position/association six months before the start of the NYS PAUSE order? Yes.

3.   Were you in this position/association for the first six months of the NYS PAUSE order? Yes.

4.   What are your responsibilities in this organization?

•   Communications/Media Relations/Crisis/Internal Comms

•   Marketing, including the Web site (development and maintenance)

•   Membership CMR database (ACTIVE Net)

•   Experience Scholarship (formally Financial Assistance)

•   Overall customer experience/satisfaction

o   Staff Training (front line ACTIVE Net and customer service)

5.   How long have you been working for this association? Just over 4 years

6.   What is your educational background, and credential?

Bachelor's degree in communications

Seven years in print media: columnist, reporter, editor

Nine years in non-profit (before the YMCA): Director of External Affairs PR/Marketing/Membership

Three years in major for profit: Global Spokesperson/Transitional Change Leader

YMCA: CMO -> CXO