
1. Deepening and broadening the field: introduction to *Research Handbook on Nonprofit Governance*

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Governance has in many respects become the new management. Just as management succeeded administration from the 1960s onwards (Grey, 1999), so governance has replaced management as the label for steering practices and the distribution of authority in organizations, nation states, politics and various other subfields of society. In this introductory chapter, we will weave the contributions to this *Handbook* together with prior research into the governance ‘story’ of the 2020s, and thereby discuss the ways in which the *Research Handbook on Nonprofit Governance* covers and advances the field.

We structure this chapter as follows. First, we review governance definitions and the development of the nonprofit governance concept. Then we map the field of nonprofit governance through a focus on organizing contexts, environmental contexts and constituencies, and we consider some of the governance practices that emerge within them. Next, we examine the governance theory–practice nexus by sketching out the theoretical perspectives considered by the *Handbook*’s contributors. We conclude by indicating some of the lacunae that remain.

DEFINITIONS

Given that the field of nonprofit research is highly multidisciplinary, nonprofit governance has become a melting pot of different concepts. One implication of this is that there are multiple ways of defining nonprofit governance that draw on a variety of disciplines or approaches as well as the multiple contexts and levels of analysis within the mix.

From an economics perspective, nonprofit governance is understood as a particular form of corporate governance (Jegers, 2009; Speckbacher, 2008; Young, 2011). The core questions addressed are: which stakeholders make important and specific investments in nonprofit organizations (NPOs) that are not sufficiently protected by contracts or other legal institutions, and how should authority and accountability be distributed? It is argued that these stakeholders’ residual rights of control should be protected by governance mechanisms such as boards, legal protection or the standardization of outputs.

The sociological perspective points mainly to governance structure, embracing formal goals, ownership, distribution of residual claims, decision-making procedures, control and accountability mechanisms, and embedded incentives (Enjolras, 2009; Rhodes, 2007). It is argued that governance systems should foster collective action and emphasize collective ownership, democratic checks and balances, a broad range of incentives and participatory procedures (Leroux, 2009).

The political science (or public policy) perspective introduces the macro or system-level concept of 'new' and 'soft' governance to emphasize the reduced influence of government and the shift of responsibilities from public policy to non-governmental actors. Governance thus comprises the formal authority as well as the informal exercise of judgement by numerous actors involved in both advocating and implementing public policies and programmes (Bingham et al., 2005; Heinrich and Lynn Jr, 2000; Liou, 2001; Lynn Jr et al., 2000).

Despite the many approaches, there is common ground in social coordination and patterns of rule beyond civil society and nonprofits (Bevir, 2008). As a common denominator of these different approaches, we understand governance as 'the systems and processes concerned with ensuring the overall direction, control, and accountability of an organization' (Cornforth, 2012, p. 1121). Nonprofit governance practice shows considerable differences according to national contexts. If the focus of research serves as an indicator, US and Anglo-Saxon notions of governance tend to concentrate on board governance of NPOs and their relations with executive staff (Bradshaw, 2002, 2009; Ostrower and Stone, 2006, 2010; Saidel and Harlan, 1998). This stands in stark contrast to governance practice in many European countries, especially in Northern Europe, where many organizations in civil society are democratically governed membership organizations (Enjolras, 2009, p. 769).

In this *Handbook*, authors adhere to different perspectives, too. For instance, in Chapter 8 Patricia Bromley frames governance as a reordering of authority relations among an a priori set of actors and as the definition of who gets to be an actor and what that role entails. This emphasizes the core components of the sociological perspective, which are authority, assignment of specific roles to actors and thus legitimization of specific practices.

These core components are similarly addressed from an economics perspective, as Marc Jegers demonstrates in Chapter 9 on agency and stewardship theory: organizational governance is a system by which organizations are directed and controlled. His work specifies the distribution of rights and responsibilities among different participants, such as the board, managers, shareholders and other stakeholders, and spells out the rules and procedures for making decisions on corporate affairs. From this perspective, governance is the structure through which the organization's objectives are set and is the means of attaining those objectives and monitoring performance (Anheier, 2014, p. 413).

Some of the contributors to this *Handbook* merge and expand these traditional definitions. In Chapter 19 Michael J. Roy, Angela M. Eikenberry and Simon Teasdale offer a multilevel perspective by integrating the organizational and the political levels into their critical view on marketization of the third sector, illustrating

the governance dimension of the state's increasing dependence on NPOs to secure its intentions and deliver on its policies. Johanna Mair and Miriam Wolf extend the multi-level perspective in Chapter 16 by adding the individual level in their exploration of organizational purpose as the major driver of stakeholders' commitment.

Every contributor to this *Handbook* spells out their definition of governance. In the final chapter (Chapter 21), Dennis R. Young draws out the variety and the common elements, capturing the recent changes and the parallels with trends beyond the nonprofit sector. He contextualizes the patterns of governance that are illustrated in individual contributions.

In nonprofit and public governance research, the three streams have nurtured a fourth perspective and formed an organization studies stream. To explain by which processes power and authority are distributed and controlled in organizations, scholars apply a multitude of theories and investigate diverse issues; for example, the goals of nonprofit governance, like accountability and transparency, and the logics of governance that are linked with particular organizational fields, such as democratic, professional, bureaucratic and corporate governance (Cornforth, 2002; Cornforth and Brown, 2014; Cornforth et al., 2015; Meyer and Maier, 2015; Renz and Andersson, 2014). In the chapters of this *Handbook*, this organization studies perspective is predominant.

CONTEXTS OF NONPROFIT GOVERNANCE

Nonprofits constitute an extremely heterogeneous field for governance, encompassing different supranational contexts, national nonprofit regimes, industries, legal forms, and regulations. Between these different contexts, and even within them, governance may hold different meanings, in part due to the varying demands and requirements of organizational configuration. Thus, addressing organizational contexts by mapping the relevant fields is an exercise in nonprofit, public, and multilevel governance.

In Chapter 4 in this *Handbook*, Wolfgang Bielefeld and Fredrik O. Andersson present contextual issues through the lenses of major theoretical frameworks. Uncertainty and dependence on critical resources, for example, lead to cautious strategies, such as selecting board members from essential stakeholders and shaping accountabilities to raise predictability. The population ecology framework highlights competitive forces endemic in nonprofit fields, and complexity science sobers our expectations regarding the governability of contexts. Organizational fields in particular have a remarkable influence on which constituencies and stakeholders are seen as relevant; how effectiveness, transparency and accountability are shaped and valued as core governance objectives; and which organizational forms dominate the understanding of governance.

Stakeholders and Objectives

Multiple constituencies or stakeholders, it is argued, contribute to the complexity and distinctiveness of the nonprofit governance task (Stone 1996), and they are also central to the conduct of ‘good governance’ (Anheier, 2013). Themes of effectiveness, efficiency and accountability arise repeatedly throughout the stakeholder literature. Herman and Renz (1997) have emphasized that multiple constituencies beyond organizational decision-makers make judgements about organizational effectiveness, such that the effectiveness of the organization cannot be assessed independently of multiple stakeholder judgements (Herman and Renz, 1997, p. 202). This has implications for how the organization communicates with its various stakeholders, as well as for the approaches boards take to evaluating organizational effectiveness (Herman and Renz, 1997, p. 203). One dimension of effectiveness is stakeholder management, and one way of managing multiple and diverse stakeholder perceptions and perspectives is to attempt to align them (Wellens and Jegers, 2014).

Unlike effectiveness, transparency and accountability have been widely discussed as major objectives of nonprofit governance. However, simply increasing them does not necessarily improve governance, as Jurgen Willems argues in Chapter 3 in this *Handbook*. Nevertheless, in modern organizations and societies, power, authority and domination have to follow transparent rules, and those in power are accountable to their principals. The quest for transparency and accountability, however, might jeopardize the viability of nonprofits, as concepts of accountability are far from being uncontested, and stakeholders either adhere to indicators that are obvious and easily measurable but only loosely connected to a nonprofit’s mission, or they demand highly sophisticated and expensive impact measurements, as Damien Mourey recounts in Chapter 20. Rarely, if ever, do these practices consider the particularities of organizational forms and the multitude of logics in the third sector.

Addressees of accountability in NPOs differ significantly from public and business organizations, as do the ways accountability is established and achieved (Dicke and Ott, 2002; Young et al., 1996). Nonprofits are accountable not only to those constituencies that provide them with resources (governments, donors, members, volunteers and the like), but also towards beneficiaries and towards their overall mission. Usually, research differentiates between upward and downward accountability (Hug and Jäger, 2014). Balancing these directions of accountability, not to mention the internal, partner and shared variations highlighted by Mourey in Chapter 20, is a major challenge for NPOs (Ebrahim, 2005, 2009).

Types of NPOs

Collaborative and network arrangements have become increasingly important in the context of nonprofit governance. For example, stakeholder approaches may be applied in understanding how key actors in nonprofit–public sector collaboration respond to important internal tensions (Cornforth et al., 2015). Even more radically, nonprofits have been constructed as the commons (Lohmann, 1992, 2016). Thus,

the rules developed to facilitate collaborative action and to govern the commons as developed by Elinor Ostrom and her colleagues to avoid the ‘tragedy of the commons’ (Dietz et al., 2003; Lohmann, 2016) should also inspire nonprofit governance, an approach Philippe Eynaud and Jean-Louis Laville explore in Chapter 11 in this *Handbook*. Conceptualizing nonprofits as the commons means understanding them as a resource that provides benefits to their members and/or beneficiaries and as entities that need the contributions and ongoing care of those members and beneficiaries to keep operating.

Even without a full reshaping of them as commons, the large variety of nonprofit forms such as charities, foundations, membership associations and social businesses increases the complexity of how stakeholders are conceptualized. With different organizational types come different stakeholder groupings and implications and varying stakeholder demands (Leroux, 2009), such as the central but ambiguous role assigned to members in many large, federative organizations. Membership-based organizations may be single- or multilevel. Johan Hvenmark and Torbjörn Einarsson illustrate in Chapter 13 in this *Handbook* how democratic governance is channelled from the statutory general assembly of all members to the executive body, and how execution is broadened again to encompass all members and beneficiaries at all levels. Governance in membership-based organizations is concentrated on election and delegation processes, formal regulations and arenas, and downward accountability of those who are elected from their constituencies.

In sharp contrast to membership-based nonprofits, as Georg von Schnurbein points out in Chapter 12, foundations are shaped by founder ‘intent’, which is encapsulated in the foundation’s deed and is thus guidance that cannot be easily adapted. Additionally, grant-making foundations are insulated from external influence, as they typically do not need to raise money but rather provide financial resources to other organizations. However, even foundation governance hears the call for more democratic procedures. Asset allocation, succession planning and conflicts of interest are challenges for which foundation boards are constantly seeking solutions. Recent methods such as self-assessment or grantee perception reports are meant to improve the foundation’s overall functioning.

The context of governance is again different for nonprofits that act internationally, as explained by Urs Jäger and José Pablo Valverde in Chapter 15. Especially when they headquarter in developed countries, they face challenges as they broker between formal and informal contexts in the countries where their activities touch ground. There are complex representation requirements in nonprofits’ boards which should bridge between developed and developing countries.

Public sector logics shaped by traditional bureaucracy, (new) public management or public governance constitute a specific context for nonprofit governance. As Annette Zimmer and Steven Rathgeb Smith tell us in Chapter 17, public agencies increasingly apply tenders and service contracting for outsourcing public services and rarely distinguish between for-profit and nonprofit providers. On the one hand, this may jeopardize the unique status of nonprofits. On the other, nonprofits gain importance in multilevel governance, as they engage and mobilize citizens and advo-

cate for interests that have been previously neglected by public policies. As Carlo Ruzza notes in Chapter 18, this is particularly the case in the European Union system.

Nonprofit Regimes

Finally, different nonprofit regimes constitute the most general level of context beyond organizational field. The regime concept derives from Esping-Andersen's seminal work on welfare regimes (Esping-Andersen, 1990; for critiques see Kasza, 2002, and Kwon, 1997), which was translated to and elaborated for nonprofit sectors with the social origins theory (Salamon and Anheier, 1998). Following this conception, the level of government spending for welfare and the level of employment in nonprofits yield a matrix with four different nonprofit regimes: (1) a corporatist regime, characterized by high governmental welfare spending and high employment in nonprofits, and a collaboration between government and nonprofits in welfare provision; (2) a social democratic regime with high governmental welfare spending yet lower employment in the nonprofit sector and a strong welfare state; (3) a liberal regime in which government welfare spending is rather low, but employment in the nonprofit sector is high, as nonprofits are highly relevant in welfare provision; and (4) a statist regime where government welfare spending is low, as is employment in the third sector. Historically, nonprofit regimes have been strongly influenced by the way in which countries dealt with social issues and the class struggle in the nineteenth century; they are the result of 'complex interrelationships among social classes and social institutions' (Salamon and Anheier, 1998, p. 226).

Nonprofit regimes and social origins theory have been criticized for various reasons (Ragin, 1998; Steinberg and Young, 1998), among them the aggregate conception of the third sector, which makes it impossible to account for its heterogeneity; an overemphasis on social service provision; and their inability to explain nonprofits in world regions where institutional configurations and histories differ markedly from Europe, North America and Australia (Kabalo, 2013; Meyer et al., 2020).

Yet the achievement of the regime concept in rendering third sectors both visible and comparable is widely acknowledged, and it still unfolds its heuristic potential as a starting point for more detailed analysis of nonprofit regimes (Henrekson et al., 2020). Likewise, nonprofit regimes, social origins theory and a historical lens contribute to comparison and explanation of particularities in nonprofit governance: the importance of democratic and membership-based governance in Northern Europe; the relevance of the Catholic Church as a stakeholder in many Catholic countries; the paradigm of corporate governance in the liberal regime; the significance of cooperatives and mutuals in France, Spain, Italy and Scotland; and the dominance of bureaucratic governance in the corporatist regime, to name but a few. Though there is no chapter that explicitly scrutinizes how the historical development of institutional settings shapes nonprofit governance at all levels, these questions are touched on by Stefan Toepler and Helmut K. Anheier in Chapter 6, Jäger and Valverde (Chapter 15) and Zimmer and Smith (Chapter 17). Based on a world polity theory, Bromley argues in Chapter 8 that such differences will diminish due to isomorphism across the globe.

PRACTICES OF NONPROFIT GOVERNANCE

As Willems highlights in Chapter 3 in this *Handbook*, different NPOs and their governance systems have to attend not only to upward and downward accountabilities to funders and beneficiaries, but also to various kinds of horizontal accountabilities towards different member groups, membership types, employees, volunteers, donors, beneficiaries and partner organizations—all while striving to fulfil their mission. Given that a variety of governing combinations may be required in different types of NPOs, it is unsurprising to see that scholars are arguing that NPOs should give different focus and weight according to the particular stakeholder under consideration (Young, 2011). If the practice of nonprofit governance is forced into a Procrustean bed, it is at the risk of hurting organizations and neglecting constituents.

Recommendations based on normative theories notwithstanding, various models of ‘good’ organizational governance have emerged in the field of NPOs. They are partly aligned with institutional logics (Thornton and Ocasio, 1999, 2008), partly with the fields that nonprofits work in and partly with different discourses that promote ideal types of nonprofits. Accordingly, nonprofit logics are based on particular assumptions about how good nonprofit governance should work (Maier and Meyer, 2011): managerialist, professional, democratic, grassroots or domestic. As Florentine Maier and Michael Meyer argue in Chapter 2, these normative notions of good governance are deeply rooted in distinct ethical positions: utilitarian, deontological and discourse-ethical. They implicitly convey ideals about the role of NPOs in society: a utilitarian view of NPOs as service providers, a deontological view of NPOs as part of a sector aiming to guard its legitimacy or a discourse-ethical view of NPOs as schools of democracy.

When it comes to governance practices, this *Handbook* cannot cover all contextual factors. Although institutional theories suggest a normative convergence across the globe, driven by the harmonization of legitimating patterns (Bromley, Chapter 8), patterns of both formal and voluntary regulation (Toepler and Anheier, Chapter 6) are still shaped by national and supranational contexts, as are other governance practices. Yet, the impact of variation in national culture and regulatory practices is so far neglected in nonprofit governance research.

Board-Related Practices

Looking more closely at practices, a first bundle relates to governing boards, whose role is pivotal in nonprofit governance, particularly in the liberal nonprofit regime. Their importance rests on two preconditions. First, the board is the main governance body of an NPO, juxtaposed with the executive management team. Second, nonprofits coming out of a charity tradition often adopt a managerial logic that mimics the structure of for-profit business companies. Neither of these characteristics is as prevalent in corporatist or social democratic nonprofit regimes. In the latter, for example in Scandinavia, typical nonprofit and voluntary organizations have developed from popular or social movements and follow a civic logic, characterized by the strong

influence of members and a three-stage governance system, consisting of a general assembly that democratically elects an executive and a governance board (Hvenmark and Einarsson, Chapter 13 and Stenling et al., Chapter 14 in this *Handbook*). In countries characterized by a corporatist nonprofit regime such as Germany, France, Switzerland and Austria, we also find three-stage governance systems in large nonprofits, with a prevalence of two-stage systems in the majority of nonprofits with a general assembly and an executive board, but no separate governing board.

But who should serve on nonprofit governing boards? Which factors determine the composition of boards? What are the consequences of board composition? Existing literature suggests that a specific kind of stakeholder must be represented on boards; namely, those providing valuable resources without the protection of a comprehensive contract that details exactly how the organization is to use these resources (Speckbacher, 2008). Such stakeholders seek decision and control rights in order to direct the use of the resources they have made available. In many cases, these stakeholders encompass beneficiaries, individual donors donating rather small sums, and volunteers. Given the fundamental problem of defining who has a rightful stake in the NPO's work, even this far-reaching recommendation might be too myopic. Nevertheless, research has revealed a number of factors and practices that positively influence board effectiveness: board member commitment (Preston and Brown, 2004), planned recruitment, board member training and orientation, and evaluation of board member performance (Brown, 2005, 2007).

Accountability and Transparency

The second major bundle of practices concerns transparency and accountability. Calls for increased accountability and greater degrees of transparency among nonprofits are common, not least in relation to public sector cooperation (Saglie and Sivesind, 2018). In the United States, for example, federal policy aimed at nonprofit transparency relies on formal regulation, which is nevertheless not as extensive as that applying to the public sector. Nonprofits turn to trust and collaboration in order to be considered transparent in the current environment (Hale, 2013). Nonprofits are more likely to provide access to their financial statements if they are larger or have more debt, a higher reliance on donations or grants, or a higher proportion spent on salaries as compared to other expenses, especially fundraising (Behn et al., 2010). Likewise, the amount of donations received is related to how much information NPOs disclose in their reports (Atan et al., 2012), and fundraising success is related to performance indicators shown in these disclosures (Blouin et al., 2018).

Transparency requirements correspond with legal forms and national regulatory frameworks. For some legal forms (such as corporations), there are mandatory laws (commercial code, tax laws) that enforce transparency. For others (such as associations) in many countries laws demand specific forms of accounting, but no public transparency. To promote transparency, nonprofit governance codes have been published in some countries. Yet 'comply or explain' rules cannot be enforced (Bromley and Orchard, 2016; von Schnurbein and Stöckli, 2013; Willems et al., 2012). For

foundations in particular, transparency regulations differ significantly between countries (von Schnurbein, Chapter 12 in this *Handbook*). What is more, in many countries there is a general paucity of information available on nonprofits, combined with low levels of awareness among stakeholders as to potential accountability and transparency problems and a lack of political will among nonprofit representatives and policy-makers to change the status quo (Anheier et al., 2013).

Governance Codes

In governance codes, rules on transparency and board matters are standard content. As the drafting and enforcement of traditional laws is reaching its limits due to divergent interests and the complexity of issues to be regulated, soft law, in particular corporate governance codes, is increasingly used. This has led to the development of global governance standards for for-profit companies (Harnay, 2018). Also for nonprofits, the adoption of a code of governance is one way to create external legitimacy. Further, it might strengthen internal legitimacy and reinforce board members' perceptions that the board is well governed. At the same time, codes constrain board autonomy (Walters and Tacon, 2018).

Regulation and governance codes for NPOs are issued not only by public regulatory agencies (as in the United Kingdom), but also by private accountability clubs (Gugerty and Prakash, 2010; Tremblay-Boire et al., 2016), which are voluntary associations of nonprofits with the goal of providing their members with monitoring and reputation enhancement. 'Accountability clubs can be viewed as voluntary mechanisms for regulation by reputation. Reputations are judgments that one set of actors make about others regarding an issue. ... Nonprofits can seek to enhance their reputation for responsible management by joining an accountability club' (Tremblay-Boire et al., 2016, p. 713).

Internationally, we distinguish three modes of self-regulative governance practices: (1) compliance self-regulation (as in Germany), where nonprofits must conform to a set of behaviours imposed on them by external actors, such as third-party evaluation or accreditation entities; (2) adaptive self-regulation (as in the United Kingdom), which is oriented towards market mechanisms to moderate accountability behaviour and resource exchanges; and (3) professional self-regulation models (as in Poland), which are more informal, implicit models aimed at encouraging emerging shared norms and values to shape philanthropic, civil society, and nonprofit practice (Bies, 2010). In Chapter 6, Toepler and Anheier will further investigate the pros and cons of both a legal regulation and a self-regulation of nonprofits, with a particular lens on collaborative governance.

Collaborative Governance

Board-related practices, transparency regulations, governance codes and more recently accountability clubs provide different mechanisms for improving organizational governance in nonprofits. For individual nonprofits, they offer robust

‘rules of the game’, but they are less successful in governing collaborative working arrangements with other nonprofits, for-profit corporations or public authorities, as in these cases governance has to go beyond organizational borders (Cornforth et al., 2015; Vangen et al., 2015). Governance must deal with the continuing give-and-take between network partners, driven by the need to exchange resources and negotiate shared purposes, with interactions that are rooted in trust (Rhodes, 2007, p. 1246).

The need to deal with continuous negotiation of the rules of the game places severe strain on initial sets of governance rules and structures (task forces, meetings, and the like) within individual nonprofits; for example, between efficiency and participation, conflicting priorities and changing leadership. Organizational inertia, lack of resources, lack of skills and unwillingness to cooperate may all interfere with efforts to improve collaborative governance structures (Cornforth et al., 2015, p. 792).

Recognition of the limits of the rules of the game brings us back to theory, and to theory-focused contributions to this *Handbook*. Existing theories may be useful for critical examination of and creative reflection upon these core topics and challenges of governance. But how do these theories stand up in the light of increasing multilevel governance arrangements, an increasing multitude of contexts and the uncertainty and complexity of governance requirements?

THEORETICAL PERSPECTIVES ON NONPROFIT GOVERNANCE

One of the ways in which the field of nonprofit governance mirrors the study of corporate governance is in the theoretical perspectives applied. From an organizational perspective, agency, stewardship and stakeholder theoretical approaches are the predominant lenses; all of them are quite rational. From a broader sociological perspective, we find institutional and political views. We see this reflected in the contributions in this *Handbook*, with chapters that address the various theories and their application in multiple nonprofit governance contexts.

For example, agency theory is widely applied in nonprofit studies (Jegers, 2009 and Chapter 9 in this *Handbook*; Steinberg, 2008), largely through the classical principal–agent version that provides analytical separation of ownership and control (Fama, 1980; Fama and Jensen, 1983b; Jensen and Meckling, 1976). The principal–agent relation is characterized as ‘a contract under which one or more persons (the principal) engage another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent’ (Jensen and Meckling, 1976, p. 308).

Applications of agency theory incorporate several core principles and assumptions: the principal delegates authority and power to the agent; contracts between principals and agents create a vertical chain of command and a reciprocal chain of accountability; information asymmetry between principal and agent confers an information advantage on the agent; and the agent may use that asymmetry to further their own interests (Jensen and Meckling, 1976, p. 308). The theory prescribes ways

in which the ‘agency dilemma’ that arises may be addressed so that the agent acts in the principal’s interests (Spear, 2004).

The stewardship approach modifies the agency relation, as it retains the principal–agent model’s internal vertical chain of command but eschews the basic assumption of different and conflicting interests. Stewardship theory embraces ‘a model of man [that] is based on a steward whose behavior is ordered such that pro-organizational, collectivistic behaviors have higher utility than individualistic self-serving behaviors’ (Davis et al., 1997, p. 24). Thus, it offers a concept of the governance relationship between the principal and the agent based on collaboration, participation and mutual understanding and removes the assumption that agency is necessarily a problem. With regard to who has a legitimate claim on the organization, its activities or its outcomes, however, the stewardship approach brings nothing new to the table to solve this analytical challenge.

Fama and Jensen, in their two highly influential articles (1983a, 1983b), further argue that ‘the decision control structures of complex nonprofits have special features attributable to the absence of alienable residual claims’ (1983b, p. 321) and that this absence of residual claims ‘does not mean that nonprofits make no profits. It means that alienable claims to profits do not exist’ (1983a, p. 342). They thus maintain that nonprofits have no residual claimants. However, this position is not uncontested, which indicates the fuzziness and complexity of the basic assumptions that come with the territory of nonprofit governance. To the contrary, Williamson (1983), for example, argues that ‘because the beneficiaries, real or pretended, are among those who stand to lose most if nonprofits are badly run, beneficiaries can be said to have residual claimant status in the nonprofit organization’ (p. 358).

Stakeholder theory, the second serious challenger to the principal–agent model as a proper basis for nonprofit corporate governance, is one step further removed, though not contradicting basic assumptions of agency theory. While the stewardship model relaxes the assumption of a conflict of interest between the agent and the principal, it still regards actors within the organization as the only legitimate holders of claims on or interests in the organization. The stewardship approach also maintains the basic vertical chain of command character discussed earlier. With the stakeholder approach, however, those stakeholders (‘claimants’) that reside outside of the organization and even outside of its mission statement are fully included, as Andersson and David O. Renz point out in Chapter 10. Further, the stakeholder approach recognizes as relevant not only vertical relationships, but also horizontal ones; for example, in a network approach. Nevertheless, even with this increased clarity, classical nonprofit or voluntary sector constituents such as donors (Jegers, 2009; Young, 2011), volunteers (McClusky, 2002; Rehli and Jäger, 2011) and members (Balduck et al., 2010) are notoriously difficult to place clearly on either side of the boundary between what is to be understood as inside of the organization and what is instead constructed as its environment. In reality, this often differs from case to case, from one organization to the other, perhaps also from one observer to another.

In different stakeholder approaches, the definition of a stakeholder can range from the narrow to the wide. For example, Speckbacher (2008) defines a stakeholder rele-

vant for nonprofit governance rather narrowly as a party (1) that contributes specific resources, (2) that creates value for the organization and (3) whose claims on the return from the investment are (at least partly) unprotected. By contrast, according to Freeman's (1984) broad definition, 'a stakeholder in an organization is [...] any group or individual who can affect or is affected by the achievement of the organization's objectives' (p. 46). Under this definition, even though beneficiaries have traditionally been understood to be 'outsiders' to the organization, they still have legitimate claims on the outcomes of a nonprofit's operations. They have a stake in the output or effects of the particular nonprofit, and therefore—from a certain normative perspective—they are (or should be) included in governance.

We consider the basic and primary idea propelled into the nonprofit governance debate by the stakeholder approach as highly relevant and a welcome contribution. Nonetheless, it is equally important to note that this type of approach would depart from the classical organizational (corporate) governance approach as it might allow, for example, the local municipality or actors that are formally outside of the organization proper but close in other ways to be viewed as legitimate claimants. From an organizational governance perspective, it might be possible to further develop the stakeholder approach for NPOs along the network or collaborative governance approach, a trend in public administration that we mentioned previously under the Practices section (Ansell and Gash, 2014; Provan and Kenis, 2008; Sørensen and Torfing, 2009).

Agency, stewardship and stakeholder theories provide relational approaches that conceptualize interests, resources and relationships between actors, groups and coalitions of actors that have legitimate claims concerning output, outcome and impact. They all specify the general framework of resource dependence (Pfeffer and Salancik, 2003) and suggest normative implications for how to regulate power and accountability in a way that will be considered legitimate by a majority of actors—the dominant coalition. As Andersson and Renz explain in Chapter 10, the exercise of power by the dominant coalition, even if it be small and rarefied, needs to be considered legitimate by a majority of actors.

Institutional theories go beyond these relations and examine how governance gains legitimacy. In an institutional understanding, actors, principals and agents are themselves results of institutional framings; they are shaped and created in historical processes. Changes in governance are far more than a mere reordering of authority relations among a prior set of actors. They rather reflect a transformation of cultural definitions of who gets to be an actor and what that means (Meyer, 2010; Meyer et al., 1997). Because of cultural shifts, numbers and types of actors—defined as entities attributed with agency, identity and responsibility—grow: as Bromley argues in Chapter 8, 'Governance is best understood as enactments of these expanding beliefs about actorhood'. A clear example of this transformation is provided by Silberman (2016), who tracks how patient rights and neurodiversity movements have moved previously excluded actors into positions of agency.

Neoinstitutionalism focuses on the sociohistorical cultural pattern. Against this backdrop, the spread of governance as a normative requirement and as a scholarly

field becomes the explanandum: Who is regarded as an actor? Which systems of coordination and authority are considered as legitimate? Which chains of command and control and how much transparency must be implemented by NPOs to receive sufficient support from their institutional environments? Answering these questions, neoinstitutionalism investigates different institutional spheres such as the state, economy or family that collaborate and compete in developing norms for good non-profit governance. Neoinstitutionalism also dives deeper into particular institutional spheres, revealing, for example, bureaucratic, managerial and public governance logics in the public realm, which again set partly competing requirements for nonprofit governance. Thus, as Renate E. Meyer, Dennis Jancsary and Markus A. Höllerer observe in Chapter 7 in this *Handbook*, a specific institutional sphere may translate into different orders depending on the sociocultural setting.

From a bird's-eye perspective, all these theoretical approaches can be aligned along two dimensions. According to their intention, they are either explanatory or prescriptive and normative: they either want to explain which factors influence how governance is practiced, or they want to suggest which governance practices are superior. According to their phenomenological focus, they are further either relational or systemic and structural. The debate on governance has emerged from a mainly relational viewpoint, one that highlights the relation between principals and agents characterized by information asymmetry. The mere fact, however, that the discussion surrounding the appropriateness of the regulation of influence and power in and of NPOs has gained such a strong momentum can only be explained from a societal and systemic viewpoint. Still, governance research leaves some unexplored territory.

LACUNAE IN THE FIELD OF NONPROFIT GOVERNANCE RESEARCH

In the rapid but somewhat uneven expansion of the field of nonprofit governance literature, substantial progress can be noted in some areas; for example, concerning more classical corporate governance issues related to the principal-agent, stewardship and stakeholder approaches. In a number of other areas, however, less progress has been made. Thus, in addition to the gaps that are highlighted in many of the chapters in this *Handbook*, we identify here a number of lacunae that point to research tasks of more immediate importance in the field. But before that, we point out two main reasons for these research gaps.

Some of the uneven development in the field and the difficulties encountered in forming a common body of knowledge, we believe, are related to the fact that the wider scholarly field of nonprofit or civil society studies is itself a rather young one. Furthermore, the sheer amount and staggering diversity of nonprofit and voluntary entities that shape this sphere in society contribute to the challenges associated with any attempt to develop a more comprehensive knowledge base more generally and in particular with regard to nonprofit corporate governance arrangements. This rich

variation of entities and organizational solutions has recently been described using the metaphor of a zoological garden (Young et al., 2016). The metaphor points to a wealth of organizational species contributing with their particularities to the genetic pool of diversity, which characterizes the complexity in civil society; this diversity also adds to the hybrid character noted in the contemporary and more general nonprofit management literature (Anheier and Toepler, 2020; Mankell and Hvenmark, 2020). Such a development heralds, for example, the entry and expansion of social enterprises as well as an increased influence of market and managerial logics, which recently have been identified also in the nonprofit governance literature and are addressed in the contributions by Maier and Meyer (Chapter 2) and Mair and Wolf (Chapter 16) in this *Handbook*.

Another important contributor to the high degree of heterogeneity of nonprofit governance forms and practices is that, although we note some similarities across countries, the many different national, political, social and religious contexts in which nonprofit institutions and voluntary associations generally are embedded produce a set of rather diverse conditions for and expectations of nonprofit governance across the world. The variety of civil society regimes identified globally not only contributes to a set of distinct national patterns at the level of the nonprofit sector, as pointed out by Salamon, Anheier and colleagues in the late 1990s (Salamon and Anheier, 1997; Salamon et al., 1999). These specific national configurations also foster unique domestic nonprofit governance solutions, frequently tightly woven together with public sector governance structures, as Zimmer and Smith discuss in Chapter 17. Diversity and heterogeneity also contribute to the development of complex meta-governance systems in specific fields which vary across national settings (Henrekson et al., 2020).

The lacunae we have detected can be roughly organized under three general headings: gaps related to classic organization theory's focus on board governance, the corporate governance focus of economic governance theory, and the challenge of integrating systems-level governance perspectives. The gaps identified do not compose an exhaustive list, but we hope they will provide the inspiration for new storylines of nonprofit governance to develop.

The Classical Organization Theory Lacuna: Boards and Beyond

The first lacuna in our current knowledge concerns classical organization theory. We can understand and illustrate an important part of this knowledge gap in relation to the internal governance chain in larger and more complex NPOs, as we have noted elsewhere (Donnelly-Cox et al., 2020). The board of the organization has historically been a focal point for many nonprofit governance scholars (Cornforth, 2012; Herman et al., 1996; Renz, 2016), and thus matters related to an organization's board level are typically rather well covered (see Andersson and Renz, Chapter 10 in this *Handbook*). Substantially less attention in the literature is paid to governance structures, mechanisms and processes operating above and beyond the board level.

This above-and-beyond-the-board type of research would build on the scant findings that exist and empirically address, for example, the function of the organization's congress or the general assembly (Chatelain-Ponroy et al., 2015; Einarsson, 2012) where the governance role of the ordinary rank-and-file members is made more explicit (Valeau et al., 2019), or the workings of nomination committees (as Cecilia Stenling, Josef Fahlén, Anna-Maria Strittmatter and Eivind Å. Skille discuss in Chapter 14) and other governance mechanisms beyond the board. From a non-profit governance perspective, the study of other processes and mechanisms leading up to, for example, the appointment (or exclusion) of board members exercised by different types of principals of the organization as well as by outside stakeholders wielding influence over the internal governance chain would be illuminating.

We also notice a general focus on vertical mechanisms or elements in the governance chain of the NPO, while little research is found on more lateral or horizontal mechanisms or processes. An exception is the growing and highly relevant line of research using or addressing the stewardship approach (cf. Kreutzer and Jacobs, 2011; Van Puyvelde et al., 2012), which is more often lateral in its character compared to the traditional vertical conceptualization of its more famous cousin, the classical principal-agent approach. Often still with an empirical focus on the board (and its relation to the executive level) the stewardship approach in nonprofit governance is especially promising given the role of intrinsic (value-based) motivation among top-level employees in many nonprofits (Jäger et al., 2013).

But if we look again above and beyond the board level, there is still much interesting governance research waiting to happen; for example, concerning the processes related to the long-term strategic orientation of specific nonprofits embedded within a wider value-based sphere, as in a social movement setting or within a faith-based community. Also, processes of alignment of interests, such as negotiations or ideological battles between different groups or communities of stakeholders preceding the election of a chairperson or before important board meetings, are a type of process in the wider nonprofit governance architecture about which we have seen little pertinent research.

Though we noted earlier that matters related to the level of the board are generally well covered, even at that level gaps remain. Indeed, we know little about the mechanisms and processes at the group or individual level among board members. For example, what role do identity, value conflicts or socio-psychological factors play in the way different actors in the governance system engage and interact?

Finally, a special type of organization theory study where we still find only limited progress in the nonprofit governance literature concerns the large, member-based and often federated organizations. Theda Skocpol (2003), claims to detect a diminishing internal democracy in large membership associations in the United States, which points to a core tension in the governance of this particular type of NPO. This tension exists between the general rank-and-file members of the association and different forms of top-level management or the more central officeholders hired, elected or appointed to run and control the organization.

In the early 1900s, German/Italian sociologist Robert Michels addressed this phenomenon in his formulation of the now classic ‘iron law of oligarchy’ (Michels, 1911). Based on observations in large membership-based and often federated organizations such as political parties and trade unions where people of the elite tend to turn the association’s power structure towards authoritarianism and increased levels of bureaucracy, this entry point still represents a path to promising potential contributions to contemporary nonprofit governance literature. This is important not least since we as scholars every now and then need to remind ourselves that the study of governance ultimately is the study of how power is organized and exercised. In this *Handbook*, governance in large membership organizations is explored in the chapters by Hvenmark and Einarsson (Chapter 13) as well as by Stenling and colleagues (Chapter 14) (see also Einarsson, 2012; Mankell and Fredriksson, 2020).

The Lacuna of Economics, Contracts and Organizational Ownership

The second substantial gap in nonprofit governance studies is found in the area of economics-inspired governance theories. The matters addressed in this line of study are tightly related to core concepts found also in the traditional (for-profit) corporate governance literature, such as ownership, the separation of ownership and control, and the balance between hierarchy and market. This is not to say that questions related to ownership or dealing with the balance between vertical and horizontal types of governance mechanisms are unimportant in the study of nonprofit governance. Quite the contrary: the situation is rather that neither the simple (for-profit) ownership concept (nor for that matter the citizen concept which remains at the core of government and public governance theories) nor the classical hierarchy–market dichotomy (as also argued by Tortia and Valentinov, 2018) are sufficient to make sense of the often complex and multifaceted processes and practices in nonprofit governance. In this *Handbook*, both Stephanie A. Koolen-Maas (Chapter 5) and Marc Jegers (Chapter 9) return to the questions of ownership, and several other authors acknowledge the importance of separating out the control dimension.

Most scholars and practitioners can agree with the general statement that ‘nonprofit-sector organizations exist to serve a social purpose, a constituency, or a cause’ (BoardSource, 2010, p. 4), or that NPOs fulfil important roles in society falling within the broad ‘categories of service provision, advocacy and community building’ (Reuter et al., 2014, p. 76–7). These are valuable points of departure for a discussion about nonprofit governance, but they do not solve the most important corporate governance conundrum for NPOs, dealing with the more specific question of to whom or to what these organizations and their boards and management in the end are (or should be) accountable (the organizational principal dilemma). Nor do they help us in addressing the normative questions of how benefits, utilities or results stemming from the operations of the NPO should be defined and divided among a plethora of different possible beneficiaries or claimants (the claimant dilemma). Finally, the general statements about the role of nonprofits in society do not tell us how the distribution of power and control is (or should be) aligned with the manifold

different types of carriers or wielders of intentions, interests, resources and power sources that populate the environment of the organization (the external stakeholder dilemma). '[C]ould non-profit governance be redesigned to resemble the ownership model?' Young (2011, p. 573) asks. A possible way forward might be to disentangle or unbundle these three basic principal, claimant, and stakeholder dilemmas from each other and also disconnect them from the traditional and sometimes imported composite idea of (for-profit) 'organizational ownership', in which the different dimensions and ownership rights (as also discussed by Koolen-Maas in Chapter 5) often seem to be bundled together with less friction.

Some recent progress has been made related to the hierarchy–market axis found in the traditional economics-inspired governance literature where, for example, collective action has been highlighted as a dimension that could balance or complement this classical dichotomy when applied to nonprofit firms (Tortia and Valentinov, 2018). Along similar lines, it has often been suggested that internal democracy and democratic representation of different groups are important components in the governance of nonprofit and voluntary organizations (see, for example, Eikenberry, 2009; Enjolras and Steen-Johnsen, 2015; King and Griffin, 2019). What we are still lacking, however, is high-quality research that more directly addresses the actual role and importance of values in nonprofit governance. The part played by values in the internal governance of nonprofit entities is hinted at in the apparent prevalence of intrinsic motivations among top-level nonprofit managers, which also stands at the core of the stewardship approach. This central role is indicated also in the wealth of ideologies, faiths and other normative belief or value systems that figure explicitly in the mission statements, bylaws, statutes, charters and other constitutive documents of NPOs and are transferred and translated through many other forms of governance mechanisms found among the organizations of civil society.

The Lacuna of Systems and Commons

The third lacuna identified in contemporary nonprofit governance scholarship follows in the wake of the broad set of literatures focusing on different forms of system-level governance emerging in areas such as public administration, meso-level (organizational) sociology, policy studies, international relations and other topics in the wider fields of political science and sociology. This type of literature has more or less exploded under different labels including concepts such as multilevel governance (Bache and Flinders, 2004; Bache et al., 2016), network governance (Provan and Kenis, 2008), meta-governance (Torfing, 2016) or transnational governance (Djelic and Sahlin-Andersson, 2006). Important drivers for this development have been the shifting role and position of the nation state in the regulation of world affairs, but also the ongoing transformation of the governmental or public sector in many countries around the world. In this *Handbook*, Toepler and Anheier (Chapter 6), Zimmer and Smith (Chapter 17) and Ruzza (Chapter 18) address different themes along this line of inquiry.

It has been argued that the limitations and inadequacy of earlier government (state) and market solutions as the blueprints for the governance of our societies have ‘stimulated a growing interest in regulatory capacities of civil society’ (Torfing, 2007, p. 1). A great variety of NPOs is mentioned in these literatures: social movement organizations, nongovernmental organizations (NGOs), local citizen networks and domestic welfare nonprofits, churches and faith-based organizations, intermediary entities and think tanks, transnational philanthropic actors, and so on. In nonprofit governance terms this line of research is relevant (but so far underdeveloped) for exploring at least two sets of questions. The first relates to the role of NPOs (and their internal governance systems) in wider (societal) governance systems in which the nonprofit actor takes part (Reuter et al., 2014).

The second set of questions concerns the consequences felt by the nonprofit actors resulting from being part of, and integrated into, multilevel governance arrangements, which increasingly is the case not just for nonprofits that operate at the international level, but also for those providing welfare, health care or education in a specific domestic setting. Ever fuzzier sector boundaries at different levels in society, transformative periods and regime shifts alter the regulative situation for nonprofit actors. ‘Many of the new governance ideas and practices tend to move—invite, push, force, welcome, lure—civil society organizations further into the limelight’ (Wijkström and Reuter, 2015, p. 122). Their internal governance systems become, by definition, integrated components of much wider governance systems, but they are often treated as a kind of ‘black box’ phenomenon in the analysis. Even if the many different nonprofit and voluntary entities are considered part of wider governance arrangements such as the ones indicated above, their more specific roles in the wider system of governance have hitherto rarely been highlighted.

One particularly promising theoretical perspective with regard to this system-level type of governance approaches is the work of Elinor Ostrom. In her work, considerable attention is paid to voluntary and nonprofit arrangements. Ostrom (2010) conceptualizes polycentric governance as a way to address the ‘tragedy of the commons’, often exemplified in water management or the challenge of deforestation. This possible way forward for nonprofit governance scholarship has not yet been fully explored, although examples exist where Ostrom’s research is linked to nonprofit studies, such as Bushouse et al. (2016) and Eynaud and Laville in Chapter 11 in this *Handbook*.

CONCLUSION

The governance ‘story’ of the 2020s, woven in this chapter and elaborated in the contributions that follow, both captures and advances the field and points to ongoing limitations. On the one hand, the narrative attests to the distinctiveness and richness of nonprofit governance, drawing out the theories, contexts and practices that are encompassed by its conceptualizations. These root nonprofit governance and bring it ‘beyond the board’. On the other hand, the lacunae offer important critique of how

nonprofit governance scholarship has advanced, and how many gaps there remain. Governance above and beyond the board and how it actually works continue to be part of the ‘black box’ of nonprofit governance. The actual role and importance of values in nonprofit governance requires further elaboration. The promise of systems-level governance is yet to be fulfilled.

On balance, the overview assembled in this chapter introduces a story that has a much richer plotline at this point in the 2020s than it had two decades before. Rather than give more spoilers in this introduction of the content ahead, the task now is to direct the reader to the contributors and finally to the scholarly epilogue offered by Dennis R. Young.

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