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Strategies Leaders in a Canadian Charity Use to Maintain Donors' Trust and Ensure Continued Donations

Egberth Ralph Jeffers
Walden University

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Walden University

College of Management and Technology

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Egberth Jeffers

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Walden University
2022

Abstract

Strategies Leaders in a Canadian Charity Use to Maintain Donors'
Trust and Ensure Continued Donations

by

Egberth Ralph Jeffers

MBA, University of Liverpool, 2008

BSc, University of the West Indies, 1992

Doctoral Study Submitted in Partial Fulfillment
of the Requirements for the Degree of
Doctor of Business Administration

Walden University

August 2022

Abstract

Eroded public trust and financial support threaten charity organizations' sustainability. Charity directors are concerned with eroding trust as lack of confidence adversely impacts the economic lives of disadvantaged communities. Grounded in Stewart's ladder of accountability theory and Alderfer's existence, relatedness, and growth theory, the purpose of this qualitative single case study was to explore strategies charitable organizations' leaders use to maintain donors' trust and ensure continued donations. The participants were five charity directors who used strategies to maintain donors' trust and ensure ongoing donations. Data were collected using semistructured interviews and document reviews. Through Braun and Clarke's six-step thematic analysis, six significant themes were identified: accountability, transparency, government funding, having good policies in place, meeting donors' psychological needs to donate, and working with affiliated charities. A key recommendation for charity leaders is to adopt and maintain accountability and transparency best practices, including the availability and disclosure of annual independent audited financial statements to minimize scandals and misappropriation of funds, safeguard resources, maintain donors' trust, and ensure continued donations. The implications for positive social change include the potential to implement charitable programs and activities to improve the local community's educational, social, and economic lives of disadvantaged people.

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Dedication

I dedicate this doctoral study to my wife Kathleen and my children Jed, Jerven, and Janelle for their love, sacrifices, patience, understanding, support, consideration, and encouragement during my doctoral journey. I also dedicate this doctoral study to all who may benefit from this study, including the charitable sector, charity leaders, development and relief charities leaders, religious charities leaders, beneficiaries, and recipients of charitable work.

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Firstly, I would like to thank God for the many blessings, guidance, and the opportunity to pursue and complete my doctoral studies. Thanks to my Chair Dr. Rostkowski, for being instrumental in my doctoral completion and success through your supervision, encouragement, guidance, and support during all phases of my dissertation. It was a pleasure working with you. Thanks to my Second Committee Member, Dr. Booker, and the University Research Reviewer, Dr. Stokes, for your valuable contribution to my doctoral success. I enjoyed working with you both. Thanks to Walden Form and Style editor Dr. Witty for your important contribution to my final doctoral study completion. Thanks to my employer for your support and assistance. Special thanks to my wife Kathleen and children Jed, Jerven, and Janelle for your love, support, assistance, prayers, and inspiration throughout my doctoral journey. Thanks to my relatives and friends for your encouragement during my doctoral study. Thanks to my good friends and colleagues, Dr. Marshall, Dr. Saugh, Dr. Hazelwood, and Dr. Chichester, for your guidance, advice, reassurance, and reviews during my doctoral study. Thanks to the study participants for your essential contribution to my doctoral study.

Table of Contents

| | |
|---|----|
| List of Figures | v |
| Section 1: Foundation of the Study..... | 1 |
| Background of the Problem | 1 |
| Problem Statement | 1 |
| Purpose Statement..... | 2 |
| Nature of the Study | 3 |
| Research Question | 4 |
| Interview Questions | 4 |
| Conceptual Framework..... | 5 |
| Operational Definitions..... | 6 |
| Assumptions, Limitations, and Delimitations..... | 7 |
| Assumptions..... | 7 |
| Limitations | 7 |
| Delimitations..... | 8 |
| Significance of the Study | 8 |
| A Review of the Professional and Academic Literature..... | 9 |
| The Principal-Agent Theory | 10 |
| Stewart’s Ladder of Accountability Theory | 12 |
| Existence, Relatedness, and Growth (ERG) Theory..... | 15 |
| Donor Attrition and Retention | 17 |

| | |
|---|----|
| Factors Affecting Giving Decisions of Donors | 19 |
| Donors’ Psychological Reasons for Giving..... | 25 |
| Accountability and Transparency | 30 |
| Accountability Concerning Expenditure on Charitable Programs..... | 33 |
| Accountability and Transparency Reporting | 34 |
| Transparency and Online Disclosures in Promoting Donations | 36 |
| Stewardship and the Management of Nonprofit Organizations and Donors | 39 |
| Chief Executive Officer Compensation and its Effects on Donors’ Trust..... | 47 |
| Charity Regulators’ Role in Maintaining Donor Trust and Continued Donations | 48 |
| Auditors, Audit Committee, and Charity Board Role in Maintaining Donors’ Trust | 50 |
| Fundraising Strategies..... | 52 |
| Government Funding and Corporate Philanthropic Donations | 53 |
| Transition | 57 |
| Section 2: The Project..... | 59 |
| Purpose Statement..... | 59 |
| Role of the Researcher | 59 |
| Participants..... | 62 |
| Research Method and Design | 65 |
| Research Method | 65 |
| Research Design..... | 66 |

| | |
|---|-----|
| Population and Sampling | 69 |
| Ethical Research..... | 72 |
| Data Collection Instruments | 74 |
| Data Collection Technique | 75 |
| Data Organization Technique | 76 |
| Data Analysis | 77 |
| Reliability and Validity..... | 80 |
| Transition and Summary..... | 83 |
| Section 3: Application to Professional Practice and Implications for Change | 85 |
| Introduction..... | 85 |
| Presentation of Findings | 86 |
| Data Analysis | 86 |
| Inductive Coding..... | 86 |
| Themes | 87 |
| The Study Findings Confirm, Disconfirm, or Extend Knowledge Compared | |
| with the Findings with Other Peer-Reviewed Studies from the | |
| Literature Review..... | 116 |
| New Literature Published Since Writing my Proposal and Correlating the | |
| Literature with the Findings in the Study | 138 |
| Findings Tied to Conceptual Frameworks | 142 |
| The Principal-Agent Theory | 142 |
| Stewart’s Ladder of Accountability Theory | 143 |

| | |
|--|-----|
| Existence, Relatedness, and Growth (ERG) Theory..... | 145 |
| Findings or Disputes Findings Tied to Existing Literature on Effective | |
| Business Practice | 148 |
| Applications to Professional Practice | 151 |
| Implications for Social Change..... | 152 |
| Recommendations for Action | 153 |
| Recommendations for Further Research..... | 154 |
| Reflections | 155 |
| Summary and Study Conclusions | 156 |
| References..... | 158 |
| Appendix A: Interview Protocol..... | 207 |
| Appendix B: Certificate for Completion of FHI 360 Research Ethics Training | |
| Curriculum | 210 |
| Appendix C: Copyright Permission for Figure 1 | 211 |
| Appendix D: Copyright Permission for Figure 9..... | 214 |

List of Figures

| | |
|---|-----|
| Figure 1 <i>Stewart's Ladder of Accountability Theory</i> | 14 |
| Figure 2 <i>Theme- Accountability</i> | 92 |
| Figure 3 <i>Theme- Government Funding</i> | 96 |
| Figure 4 <i>Theme- Having Good Policies In Place</i> | 99 |
| Figure 5 <i>Theme- Keeping In Touch With Previous Donors</i> | 104 |
| Figure 6 <i>Theme- Meeting Donors' Psychological Need To Donate</i> | 107 |
| Figure 7 <i>Theme-Storytelling</i> | 111 |
| Figure 8 <i>Theme-Transparency</i> | 115 |
| Figure 9 <i>Blockchain Diagram</i> | 141 |

Section 1: Foundation of the Study

Background of the Problem

The charity sector contributes to society by relieving poverty, advancing education and religion, and benefiting communities in other ways (Cordery, 2019; Cordery et al., 2017; Myers, 2017). However, numerous highly publicized scandals have diminished public trust in the charitable sector (Furneaux & Wymer, 2015; Hyndman, 2018; Hyndman & McConville, 2018). Furneaux and Wymer (2015) noted that numerous scandals involving charities had raised serious concerns about the effect of public trust on public support for charities. Yasmin et al. (2014) also noted that charitable organizations' highly publicized scandals had eroded public trust in charities. As a result, various researchers have emphasized the importance of trust in charities' continued existence (De Vries et al., 2015; Hyndman & McConville, 2018). De Vries et al. (2015) argued that trust is an essential concept for individual charitable giving, and trust establishes the very foundation on which charities exist.

Mastromatteo and Russo (2017) noted the vital role trust plays in a charitable organization's existence. Hyndman and McConville (2018) also argued that good accountability and substantial donor trust relationship help avoid scandal and safeguard charitable organizations' resources.

Problem Statement

Willems and Faulk (2019) argued that charitable organizations' leaders' failure to maintain donors' trust could lead to undesirable consequences such as decreased

donations, hindering charities' contribution to positive social change. Archambeault and Webber (2018) noted in an analysis of 115 charitable organizations engaged in financial misconduct that more than 25% of those organizations did not survive three years after the publication of the scandal. The general business problem is charity organization leaders' failure to maintain donors' trust and safeguard continual donations. The specific business problem is that charitable organizations' leaders lack strategies to maintain donors' trust and ensure continued donations.

Purpose Statement

The purpose of this qualitative single case study was to explore the strategies charitable organizations' leaders use to maintain donors' trust and ensure continued donations. The target population for the study consisted of leaders of a charitable organization in Ontario, Canada. The study may have implications for social change because the leaders of charitable organizations may use the study findings to inform the design and implementation of strategies to maintain donors' trust and ensure continued donations, which is essential to charitable organizations' sustainability (De Vries et al., 2015; Mastromatteo & Russo, 2017).

Charities leaders may use the study findings as strategies to maintain donors' trust and ensure continued donations to improve human and social conditions. Ensuring continued donation is vital for charities leaders to commit to continuously integrated programs to improve sanitation, health, food, nutrition, housing, education, and income in the lives of disadvantaged and displaced individuals, families, and communities, thus creating positive social change.

Nature of the Study

Guetterman et al. (2015) posited that using the qualitative research method is appropriate when a researcher explores an individual's experiences. Researchers also use a qualitative method when exploring a phenomenon from the participants' perspective (Hammarberg et al., 2016). I used the qualitative method in this study because my goal was to explore the strategies leaders in charitable organizations use to maintain donors' trust and ensure continued donations. In contrast, the quantitative method is valuable when a researcher attempts to evaluate and test any theory or collect and analyze data using measurement or statistical analysis (Hammarberg et al., 2016; Queirós et al., 2017). Therefore, the quantitative method was inappropriate for this study because I did not collect or analyze data using measurement and statistical analysis. According to Venkatesh et al. (2016), the mixed-method combines quantitative and qualitative methods in the same research inquiry. The mixed-method was not appropriate for this study because I did not collect or analyze data using measurement and statistical analysis.

Lewis (2015) noted that researchers use four principal qualitative research designs: a case study, phenomenology, grounded theory, and ethnography. I considered a case study, phenomenology, and ethnography for this study. According to Dasgupta (2015), in a case study, the researcher seeks to explore a phenomenon within a real-life context. Therefore, a case study design was appropriate for this study because I explored a phenomenon in a business setting. Alase (2017) noted that the researcher seeks to understand participants' interpretation of their lived experiences in phenomenology research design. Therefore, phenomenology research design did not apply to this study

because, in this study, I explored a phenomenon in a business environment. Hammersley (2018) posited that ethnography is appropriate when researchers explore human behavior in a cultural setting. As a result, ethnography was not suitable for the study because, in this study, I explored a phenomenon or occurrence in a business setting.

Research Question

What strategies do charitable organizations' leaders use to maintain donors' trust and ensure continued donations?

Interview Questions

1. What strategies do charity leaders use to address the donors' psychological need to continue donating?
2. What strategies does the charity leadership use to communicate with its donors about its donation spending?
3. What financial information do the charity leaders produce to account for their donation income and expenditures?
4. What strategies do the charity leaders use to solicit donations from previous donors?
5. What strategies do charity leaders use to verify the accuracy of the charity's financial information?
6. What strategies and policies have charity leaders instituted to maintain transparency in donation acquisition?
7. What strategies and policies have charity leaders instituted to maintain accountability in donation spending?

8. What additional information can you share on your organization leaders' strategies to maintain donors' trust and ensure continued donations?

Conceptual Framework

Stewart developed the ladder of accountability theory in 1984 to address issues concerning accountability in the public sector (Mzenzi & Gaspar, 2015). Stewart identified five steps in the ladder of accountability theory: probity and legality, process, performance, program, and policy (Mzenzi & Gaspar, 2015). Yasmin et al. (2014) noted that with legality and probity, the emphasis is on accountability through compliance and disclosures of the financial reports. Concerning process accountability, Nyland and Pettersen (2015) posited that the organizations' process must be transparent. Performance accountability refers to the outcomes of activities for which an account is provided (Mzenzi & Gaspar, 2015). According to Yasmin et al. (2014), program accountability emphasizes the need for organizations' disclosures and accountability of its various activities. Yasmin et al. (2014) indicated that an entity is held accountable for its actions. Stewart's ladder of accountability theory may apply to this study because, according to Furneaux and Wymer (2015), accountability and transparency are antecedents of trust, donations, and continued donations.

Alderfer (1969) proposed a human needs theory known as the existence, relatedness, and growth (ERG) theory, which explains donors' psychological needs to donate. The three core requirements of ERG theory are the basis of the theory (Ko et al., 2014; Seisay et al., 2017). Regarding the ERG theory of existence, donors tend to donate because of the need to achieve power, public recognition, and tangible benefits (Ko et al.,

2014). Ko et al. (2014) posited that donors are willing to donate because of affiliation and social interaction regarding relatedness needs. Concerning the growth needs, Ko et al. (2014) argued that donors feel motivated to donate due to philanthropy, vicarious achievement, and commitment. The ERG theory is useful for understanding donors' psychological needs for donating and continued donations.

Operational Definitions

Accountability: Accountability refers to a process of being called to account for some authority for an individual or organization's activities (McDonnell, 2017).

Charities: Charities are tax-exempt nonprofit organizations that exist through legal or governmental regulations to contribute significantly to society by focusing on people's humanitarian and social needs (Cordery et al., 2017; Farrokhvar et al., 2018).

Nonprofit: The term nonprofit refers to an organization formed by statutes or regulations that generate funds from donations to serve a public purpose, and when most people refer to nonprofits, they refer to well-renowned charitable organizations (Seyam & Banerjee, 2018).

Stakeholders: Stakeholders refer to any group or individual who can affect or influence an organization's objectives or project success (Lin et al., 2017).

Transparency: Transparency refers to the availability and accessibility of stakeholders' information (Bauhr & Grimes, 2017).

Assumptions, Limitations, and Delimitations

Assumptions

Nkwake and Morrow (2016) posited that assumptions represent beliefs taken for granted and are sometimes outside the researcher's control. Dean (2014) defines assumptions as apparent truths. For this study, I assumed that: (a) all participants would truthfully answer to the best of their knowledge the questions presented during the face-to-face interview, (b) participants are assured that their answers would remain confidential, (c) the participants' experiences would contribute positively to coding and finding common themes, and (d) the audio recording of the interview would accurately represent the participants' answers and points of view.

Limitations

A study limitation is a potential weakness that is usually out of the researcher's control, may affect the study research design and findings, and should be acknowledged (Theofanidis & Fountouki, 2018). A limitation of this qualitative case study was my inability to generalize the study findings to the broader population. According to Ridder (2017), researchers do not use case studies to generalize findings to the broader population. An additional limitation of this study was my use of purposeful sampling. In this qualitative case study, I used purposeful sampling. According to Yilmaz (2013), purposeful sampling involves the selection of a small sample. In purposeful sampling, researchers are limited in generalizing the study findings to other situations, settings, and the general population (Yilmaz, 2013).

Delimitations

Delimitations are limitations the researcher chooses to impose intentionally on the study's research design (Dean, 2014). In this qualitative case study, I explored the strategies leaders in a charitable organization in Canada use to maintain donors' trust and ensure continued donations. The purpose statement is a delimitation because I intentionally limited the study to a case study design. Instead of using another theory, my choice of Stewart's ladder of accountability theory constitutes another delimitation of the study. An additional delimitation of the study involved my choice to use the qualitative method instead of the quantitative or mixed-method. Additionally, my selection of purposeful sampling instead of random sampling was another delimitation of the research.

Significance of the Study

The current study has significant value to business practice in the charitable sector. Charity leaders can gain relevant insights from the study's findings concerning the importance of trust and continued donations in maintaining organizational sustainability. Donors' trust and continued donations are crucial to the charities' financial performance. The failure of charity leaders to maintain trust and continued donations could decrease charitable organizations' donations acquisition and sustainability (Yang et al., 2016).

The potential contributions to the professional or the practitioner's application of the study are that charity leaders and practitioners could use the study results to seek practical solutions to maintain public trust and ensure continued donations. The implication for positive social change from this study includes the potential for

improvement in organizational performance, enabling the charities' leaders to continue to improve the quality of individuals' lives through ongoing charitable activities. Charity leaders play a vital role in providing public benefits to society by improving individuals' lives, thus contributing to positive social change (Cordery, 2019; Myers, 2017; Yasmin et al., 2014).

A Review of the Professional and Academic Literature

In this qualitative case study, the literature review headings originated from various sources, including peer-reviewed articles and journals, scholarly books, doctoral dissertations, government reports on charities, charity reports, and financial statements. For the literature review, I used approximately 288 journals, six scholarly books, and government and charity websites. Walden University library was the main library that I used in this research. The databases I used in this research included Thoreau multi-database, Google Scholar, ProQuest Central, EBSCO, Sage Journal, ABI/Inform Collection, Business Source Complete, Emerald Insight, and Science Direct. About 85% of the 288 journals I searched were peer-reviewed and published within 5 years. The strategy I used for searching the literature involved searching for keywords such as *trust and charities*, *trust and nonprofit organizations*, *trust, donors, donors' psychological needs to donate*, *trust and accountability*, *trust and transparency*, *charities' fundraising*, and any such relationships in the selected databases search section and book indexes. The purpose of this qualitative single case study was to explore the strategies charitable organizations' leaders use to maintain donors' trust and ensure continued donations.

Poppo et al. (2016) defined trust as the belief that one party will fulfill the other party's expectations. According to Yasmin et al. (2014), donors demand more information on charities' transparency and accountability to assist them in their donation decisions. Stewart's ladder of accountability theory and the principal-agent theory are useful in explaining the relationship between accountability and transparency and donors' willingness to donate. Ko et al. (2014) noted that donors are willing to donate for psychological reasons. The ERG theory proposed by Alderfer (1969) is valuable for explaining donors' psychological reasons for donating.

This literature review includes major themes and sub-themes helpful for explaining factors influencing donors' decisions to donate to charitable organizations. The major themes include (a) principal-agent theory, Stewart's ladder of accountability theory, and ERG theory, (b) donor attrition and retention, (c) factors affecting the giving decision of donors, (d) donors' psychological reasons for giving, (e) accountability and transparency about donors' willingness to donate, (f) stewardship, (g) CEO compensation, (h) the role of state charities, (i) trust and external and internal audits, and (j) fundraising activities.

The Principal-Agent Theory

During 1972 to 1973, Stephen Ross and Barry Mitnick were the first scholars to propose the principal-agency theory. Ross's contribution to the principal-agent theory focused mainly on compensation between the principal and agent (Mitnick, 2019). However, Mitnick's contribution to the principal-agent theory involved an extensive study of other aspects of the principal and agent relationships (Mitnick, 2019).

According to Mitnick (2019), the principal-agent theory is valuable for understanding accountability as a system in which individuals and institutions report to an authorized body responsible for their actions. According to Schillemans and Busuioc (2015), the principal-agent theory has been the significant theory used in public accounting studies and research. However, Coule (2015) noted that governance is crucial to nonprofit organization leaders in light of the various financial scandals. According to Coule (2015), the applicability of principal-agent theory as a governance theory is useful for explaining the relationship between the various stakeholders within the nonprofit sector and between the nonprofit and external stakeholders. Lacasse and Lambert (2016) posit that donors are motivated by self-interest in a principal-agent relationship, and the agent will not always act in the principal's best interest.

Coule (2015) argued that boards are essential in monitoring and safeguarding the principal's interest and ensuring compliance within the principal-agent relationship. Melis and Rombi (2018) noted that principals monitor their agents by hiring external auditors to audit the financial statements. Lacasse and Lambert (2016) posited that the principal monitors the agent by observing whether the agent acts in the donor's best interest.

The principal-agent theory is beneficial for understanding management and the audit committees' roles concerning accountability (Melis & Rombi, 2018; Schillemans & Busuioc, 2015). However, Al Mamun et al. (2013) noted the principal-agent theory's inadequacies regarding accountability within the public sector. Nevertheless, the principal's role is to monitor the agent to ensure financial resources reach the

beneficiaries rather than satisfy the agent's interest (Lacasse & Lambert, 2016). Yang et al. (2016) noted that charity leaders' failure to maintain public trust could reduce donations to charities. Furneaux and Wyner (2015) posit that accountability and transparency are antecedents of trust. The principal-agent theory is useful for understanding the strategies leaders in charitable organizations use to maintain trust and ensure continued donations from an accountability perspective.

Stewart's Ladder of Accountability Theory

According to Mzenzi and Gaspar (2015), Stewart's ladder of accountability theory is an appropriate model for accountability in the public sector regarding accounting relationships, information requirements, communication methods, validation, and accounting information. Stewart's ladder of accountability theory is helpful to charity leaders who prepare and publish financial information to give an account of their organization's activities (Kurland, 2017; Mzenzi & Gaspar, 2015).

Yasmin et al. (2014) indicated that Stewart's ladder of accountability theory is a comprehensive framework for understanding communicated accountability. Using Stewart's ladder of accountability theory, Yasmin et al. (2014) explored communicated accountability as the basis for distributing accounting and other relevant information about an organization's activities to all stakeholders.

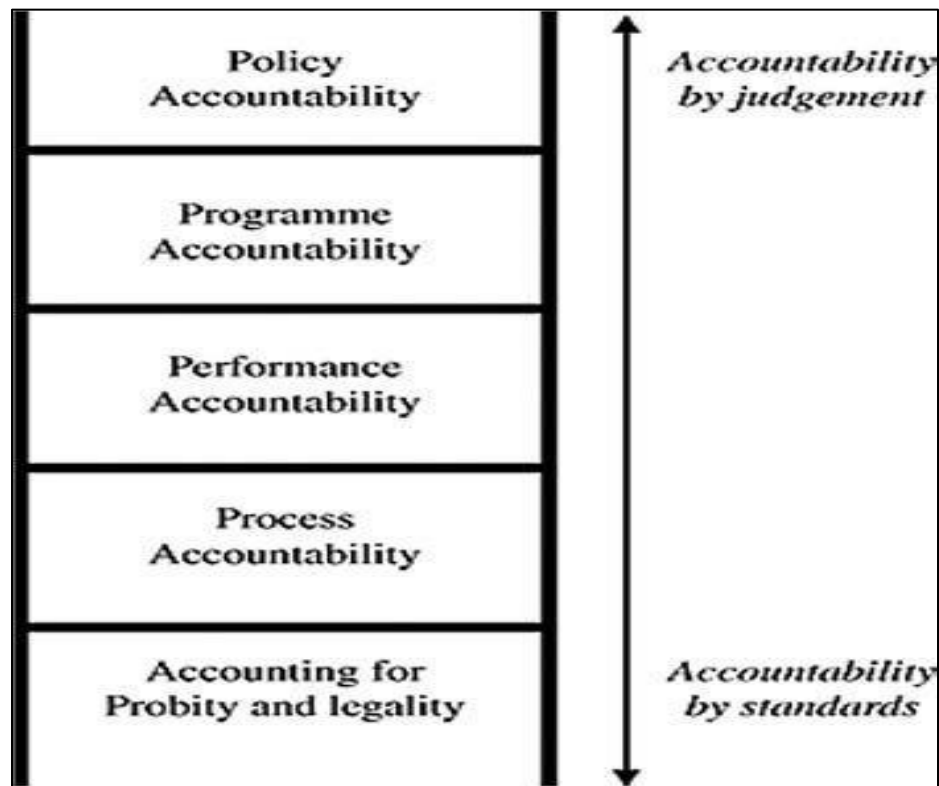
Stewart (1984) first developed the ladder of accountability theory to address public accountability. Mzenzi and Gaspar (2015) argued that the principal must possess the authority to hold the agent accountable. Mzenzi and Gaspar (2015) acknowledged five steps in Stewart's ladder of accountability theory: probity and legality, process,

performance, program, and policy. Regarding probity and legality, the first step in Stewart's ladder of accountability theory, the emphasis is on reporting and disclosures of financial reports (Mzenzi & Gaspar, 2015; Nyland & Pettersen, 2015). Nyland and Pettersen (2015) argued that in process accounting, the second step in Stewart's ladder of accountability theory, the process adopted by leaders needs to be transparent. Performance accountability, the third step in Stewart's ladder accountability, refers to the outcomes of the activities for which an account is provided (Mzenzi & Gaspar, 2015). Concerning program accountability, the fourth step in Stewart's ladder of accountability theory, Yasmin et al. (2014) noted that the charitable organizations' leaders ensure timely information and financial disclosures of its entity's various activities. Regarding policy accountability, the fifth step of Stewart's ladder of accountability theory, Yasmin et al. (2014) posited that charities' leaders are accountable for their policies and actions.

Despite its limitations, Stewart's ladder of accountability theory is beneficial for charities leaders' analysis of accountability in the public sector (Mzenzi & Gaspar, 2015; Yasmin et al., 2014). Stewart's ladder of accountability theory is also useful for understanding the strategies leaders in charitable organizations use to maintain trust and ensure continued donations. According to Furneaux and Wymer (2015), accountability is an antecedent of trust, and donors' trust leads to donations, the cornerstone of a charity's survivability. Alhidari et al. (2018) posited that institutional trust is most important when predicting charitable giving. Yan and Sloan (2016) found a close relationship between the characteristics of trust and mistrust and the performance of charities.

Figure 1

Stewart's Ladder of Accountability Theory



Note. This figure shows Stewart's five steps ladder of accountability theory framework.

Reprinted from "External auditing and accountability in the Tanzanian local government authorities" by Mzenzi, S. I., & Gaspar, A. F. 2015. *Managerial Auditing Journal*, 30(67), 681-702. <http://doi.org/10.1108/MAJ-04-2014-1028>. Copyright 2015, Emerald Group Publishing Limited. Reprinted with permission.

Despite the usefulness of Stewart's ladder of accountability theory for understanding the applicability of accountability within the public sector, several limitations exist. According to Cordery (2013), large charities often have the financial and human resources to meet and exceed their reporting requirements compared to small

and medium-sized charities. Cordery (2013) noted that the Charity Commission of England and Wales (CCEW) encouraged accountability in financial reporting depending on the charity's size. Cordery (2013) further noted that CCEW considered the regulatory burden on small and medium charities and reduced their disclosure requirements.

Another weakness in Stewart's ladder of accountability theory is that its reporting is mainly on financial information. According to Yasmin et al. (2014), researchers have advocated focusing on non-financial details.

Existence, Relatedness, and Growth (ERG) Theory

Alderfer (1969) proposed a human needs theory known as the ERG theory. The existence needs consist of the need for power, public recognition, and tangible benefits (Ko et al., 2014). According to Ko et al. (2014), power denotes donors' willingness to donate to influence the decision-making process to ensure organizational success.

However, despite its importance, Park et al. (2016) found that power was not a significant factor in the donor's decision to donate. Ko et al. (2014) defined public recognition as a formal acknowledgment a donor receives from an organization after donating.

Ko et al. (2014) postulate that donors are motivated to donate because of tangible benefits. Ko et al. (2014) posited that tangible and intangible benefits such as priority seating, parking, tax benefits, and season tickets are important motivating factors for donors' donations. Likewise, Park et al. (2016) found that tangible benefits were essential in donation intention among low-contribution donors. Park et al. (2016) argued that donors give in response to the social obligation to help and not feel ashamed for failing to assist.

In the ERG theory, the relatedness dimension consists of the need for affiliation and social interaction (Ko et al., 2014). Donors seek affiliation through group membership (Cho et al., 2019; Ko et al., 2014). According to Ko et al. (2014), affiliation is the assimilation of individuals within churches, associations, sports teams, and social groups. Ko et al. (2014) noted that group members are more likely to donate to those entities because of their psychological connection with the communities. Park et al. (2016) also found that socialization was a significant factor in donation intention among high-contribution donors.

The growth needs include philanthropy, vicarious achievement, and demonstrations of commitment, all motivating factors for giving (Cho et al., 2019; Ko et al., 2014). Philanthropy is giving time and money within the context of charitable giving (Sulek, 2010). According to Ko et al. (2014), philanthropy involvement is associated with charitable causes or personal relations and experiences. Philanthropy is among the most significant factors associated with donors' giving (Cho et al., 2019; Ko et al., 2014). Vicarious achievement occurs where individual success is achievable through the group or entity's success (Cho et al., 2019; Ko et al., 2014). As the group becomes successful, donors who are psychologically attached to that entity are motivated to donate to the entity (Ko et al., 2014). Vicarious accomplishment is a primary reason sports fans and alumni donate to successful organizations (Cho et al., 2019; Ko et al., 2014). Commitment refers to the psychological attachment donors feel toward organizations, even though that commitment is mainly monetary (Cho et al., 2019; Ko et al., 2014). Commitment also includes intangible giving, such as time and effort (Ko et al., 2014).

Park et al. (2016) found that donors are highly motivated to donate because of the ERG growth need for philanthropy, vicarious achievement, and commitment. Park et al. (2016) argued that these results are consistent with prior research. According to Ko et al. (2014), the ERG theory is helpful in understanding donors' motivation for donating to charitable organizations and the strategies charities' leaders use to maintain donors' trust and ensure continued donations.

Donor Attrition and Retention

Charitable organizations continue to succeed because of the generous ongoing contributions of people who support the organizations through donations (Sneeny, 2018). However, there are occasions when donors stop supporting a charitable organization (Bennett, 2009; Boenigk & Scherhag, 2014; Sargeant & Woodliffe, 2007). Bennett (2009) studied the influences that cause supporters to stop or switch their support to another organization. In a study of 477 participants from London, Bennett (2009) found three reasons donors reduce their support to charities, (1) donors had a reduced sense of personal involvement with the charity, (2) donors felt too familiar with the charity, (3) and donors have been supporting the charity for a long time.

In the United States and the United Kingdom, donor attrition rates are a cause of concern for charity leaders (Sargeant & Woodliffe, 2007). Many charitable organizations lose up to 60% of donors after their first donation (Boenigk & Scherhag, 2014; Shen, 2016; Sargeant & Woodliffe, 2007). Boenigk and Scherhag (2014) studied the effects of communication on a donor's satisfaction, loyalty, and donation behavior. Boenigk and Scherhag (2014) encouraged leaders to explore and implement communication strategies

to broaden their understanding beyond donor relations, fundraising, and social media practices. Communicating directly to donors is related to donor retention (Boenigk & Scherhag, 2014). Boenigk and Scherhag (2014) also explored donor priority strategies that encouraged fundraising success, such as establishing long-term relationships with donors and assisting with developing social networks. Donor identity is a distinct strategy that organizational leaders use to analyze the donor base to identify loyal donors (Boenigk & Scherhag, 2014).

Charles and Kim (2016) explored the relationship between nonprofit organizations' performance and nonprofit leaders' ability to entice donors. Based on the results, leaders of nonprofit organizations who were more successful received fewer contributions (Charles & Kim, 2016). When nonprofits are successful, donors think those organizations do not need further help and, as a result, decrease their donations to those organizations (Charles & Kim, 2016). Nevertheless, there is a direct link between donors' satisfaction, loyalty, and continued donations (Boenigk & Scherhag, 2014).

Khodakarami et al. (2015) posited that donors are motivated to sustain giving by allowing them control over their donations. As a result, many charitable organizations, including the American Red Cross, now offer multiple causes for donors to direct their donations (Khodakarami et al., 2015). Khodakarami et al. (2015) suggested that allowing donors the opportunity to direct their gifts toward specific causes can help increase donation intentions and donor retention. Ramanath (2016) argued that existing donors of the Christian faith are likely to be more satisfied and maintain a stable relationship if they can identify with a charity that shares their beliefs and values. Ramanath (2016) further

argued that many large faith-based organizations rely on their continued existence on external funding, often from the government, because few charities can survive only on individual donations. Targeting and partnering with existing and potential religious and faith-based organizations can provide a stable donation source (Ramnath, 2016).

Mittelman and Rojas-Méndez (2018) noted a positive relationship between a donor's willingness to donate and a disposition to help others. Mittelman and Rojas-Méndez (2018) also found that a donor's past donation behavior is the strongest predictor of the donor's future intention to donate. Therefore, charity leaders should consider targeting those donors already donating by highlighting the donation benefits (Mittelman & Rojas-Méndez, 2018; Zhao et al., 2019). Mittelman and Rojas-Méndez (2018) argued that leaders of nonprofit organizations need to ensure that the donation process is as accessible and straightforward as possible to increase donations. In a study on online effectiveness, Mittelman and Rojas-Méndez (2018) found that website accessibility is positively associated with the number of new donors attracted to the site.

Donors' loyalty and retention are critical to nonprofit organizations' sustainability; therefore, nonprofit organizations' leaders should develop strategies to maintain donor loyalty and retention. Leaders of nonprofit organizations could benefit significantly from donors' long-term commitment (Khodakarami et al., 2015; Shang et al., 2019). The relationship between organizational leaders and supporters is vital because it is the key to sustainability (Barra et al., 2018; Khodakarami et al., 2015; Weerts, 2019).

Factors Affecting Giving Decisions of Donors

Loyalty

Trust and commitment are determinant factors in loyalty (Barra et al., 2018; Brunette et al., 2017; Khodakarami et al., 2015). Charitable organizations' leaders could ensure continued donation by building donors' trust and maintaining a satisfying and lasting relationship with donors (Barra et al., 2018; Sargeant, 2014). Trust relates to donors' belief and confidence in a charity and donors' willingness to donate to the charity (De Vries et al., 2015). Trust is essential for individual giving and charitable organizations' existence (De Vries et al., 2015; Hyndman & McConville, 2018; Yang et al., 2014). One of the main factors influencing donors' giving behavior depends on how satisfied the involved parties are with their relationship (Barra et al., 2018; Ki & Oh, 2018; Pressgrove & McKeever, 2016). Loyal donors are also willing to donate if charitable organizations' leaders promote transparency with financial disclosure of their donations spending (Becker, 2018; Blouin et al., 2018; Yasmin et al., 2014).

Loyalty refers to an overall attachment or deep commitment to a product, organization, service, or brand (Harrison, 2018). Loyal donors demonstrate a clear preference for one community and sustain this preference over time (Barra et al., 2018). According to Shang et al. (2019), loyalty is essential in generating revenue for nonprofit organizations. O'Reilly et al. (2012) evaluated the effect of donor loyalty on donations using a Canadian national study. O'Reilly et al. (2012) found that loyal donors gave substantially more than donors who switched their contributions to different organizations. Loyalty is a complex, multidimensional variable with little agreement on the specific dimensions and how the variables relate to determining a behavioral outcome (Boenigk & Scherhag, 2014; O'Reilly et al., 2012; Shang et al., 2019). Sargeant (2014)

noted that a committed person sincerely desires to preserve the relationship with an entity. Sargeant (2014) also revealed that good quality fosters a sense of donors' loyalty. Donors aware that canceling any donations could inadvertently harm people in need will be less likely to cancel the donation and more likely to stay committed to supporting the organization (Sargeant, 2014).

Donors can improve their loyalty and commitment by better understanding charity work through web disclosure (Blouin et al., 2018; Sargeant, 2014; Saxton et al., 2014). Leaders of nonprofit organizations should be transparent by disclosing charity's financial statements and demonstrating how charitable activities have benefited communities (Blouin et al., 2018; Saxton et al., 2014). Charity leaders should use web disclosure to display the charity's financial statements, photographs, and videos of the charity's charitable services to the community. Saxton et al. (2014) revealed that the public positively responds when organizations are involved in online information-sharing. Kim et al. (2014) also found that most nonprofit organizations' leaders promote online communication between the organization's stakeholders. In a study, Blouin et al. (2018) noted a positive relationship between online financial disclosure of charitable organizations and donors' willingness to continue donating.

Satisfaction

Satisfaction refers to how the parties involved feel about one another (Ki & Oh, 2018). Satisfaction is a significant factor influencing a donor's behavior (Becker, 2018; Blouin et al., 2018; Ki & Oh, 2018). Relationship marketing scholars believe that when parties are satisfied with the relationship, they are more likely to stay committed to

maintaining the relationship (Becker, 2018; Blouin et al., 2018; Sargeant, 2014).

Organizations' leaders must develop satisfying relationships with donors and stakeholders to produce beneficial long-term results (Becker, 2018; Blouin et al., 2018; Sargeant, 2014). Donors are more likely to repeat donating when satisfied with the experience and relationship with the nonprofit organization (Becker, 2018; Blouin et al., 2018; Sargeant, 2014). Ki and Oh (2018) also argued that satisfied donors are more likely to donate to those organizations. Donors who enjoy a satisfying relationship with an organization are more committed to the organization and, as a result, may increase their giving (Ki & Oh, 2018; Sargeant, 2014). Leaders in the charitable sector should develop strategies to improve donors' satisfaction with old and new donors.

Trust

Trust is another aspect affecting donors' decisions and is essential in nurturing commitment (Hyndman & McConville, 2018; Sargeant, 2014; Yang et al., 2014). Trust is crucial when cultivating relationships with donors (De Vries et al., 2015; Hyndman & McConville, 2018; Yang et al., 2014). Organizational leaders exhibiting high levels of organizational trust have a greater chance of receiving repeat donations from individuals who believe that the nonprofit organization is competent in achieving its goals (Sargeant, 2014).

Yang et al. (2016) argued that trust is the key to a charity's existence; without trust, there is no charity. Furneaux and Wymer (2015) also argued that trust is the cornerstone of charities' survivability. Alhidari et al. (2018) posited that institutional trust is essential when considering and predicting charitable giving. Yang et al. (2016) found a

close relationship between the characteristics of trust and mistrust and the performance of charities. Yang et al. (2016) also noted that charity leaders' failure to maintain public trust could reduce donations to charities. Furneaux and Wymer (2015) argued that accountability and transparency are antecedents of trust and organizational transparency affects the level of trust and positive behavioral intentions. Schnackenberg and Tomlinson (2016) found a positive relationship between transparency and donors' trust in an organization. Schnackenberg and Tomlinson (2016) concluded that transparency leads to greater stakeholder trust in organizations. Auger (2014) indicated that transparency could help in restoring trust. Auger (2014) also indicated that trust is related to transparency and is necessary to rebuild an entity's damaged reputation.

Furneaux and Wymer (2015) found that donors tend to give to charities they trust and that organizational size and reputation are precursors of trust. Furneaux and Wymer (2015) argued the importance of accountability and transparency as significant antecedents of trust. According to Furneaux and Wymer (2015), charity leaders seeking to increase their volunteer recruitment and donation base should pay attention to the organizations' reputation, transparency, and accountability.

Credibility

An organization's credibility is the degree to which donors or consumers believe in the organization's trustworthiness and proficiency (Hur et al., 2014). According to Boenigk and Becker (2016), nonprofit brand awareness and commitment are ways for an organization to enhance its public image. Brand trust is the customers' willingness to depend on their performance (Molinillo et al., 2017). Boenigk and Becker (2016) found

that donors' trust in a brand positively affects donor-giving behavior. Understanding the factors influencing brand acceptance and rejection is necessary for charities' financial growth and survivability (Faulkner et al., 2015). Lee and Bourne (2017) indicated an urgent need for marketing researchers to develop a framework for assisting charities to regain recognition and foster re-branding efforts. According to Lee and Borne (2017), any rebranding effort could result in a stronger relationship between the donor and the charity. However, research showed that any rebranding involving name change, brand logo, or brand-related identity could negatively impact an organization's reputation and association (Ahmad & Worlu, 2019; Zhao et al., 2018). Therefore, charity leaders should exercise caution and present persuasive arguments when contemplating abandoning the brand name, logo, or identity (Ahmad & Worlu, 2019; Zhao et al., 2018).

Charity leaders must address branding issues, emphasizing building a solid and reputable brand image (Kashif et al., 2018). According to Kashif et al. (2018), leaders of charitable organizations should adopt retail brand strategies to succeed in a competitive environment. According to Kashif et al. (2018), a tremendous opportunity is available to charities to making branding decisions necessary to differentiate themselves from their competitors. Stuart (2016) contends that a meaningful brand name strongly contributes to a charity's sustainability. Faulkner et al. (2015) disclosed similar findings, in which they indicated that a charity should raise awareness of its brand. Powers (2016) also posited that organizations should strive for brand recognition to make it easier for donors to recognize and identify an organization they would like to consider for donations. Nonprofit branding is vital in soliciting donations, and nonprofit leaders should invest in

their brand and communicate their brand image to potential donors to improve donation outcomes (Bolhuis et al., 2018; Katz, 2018).

Donors' Psychological Reasons for Giving

Concerning donor's psychological need for donating, as articulated in the ERG theory, donors give to charitable causes because of the need for public recognition, tangible benefits, philanthropy, affiliation, and socialization (Cho et al., 2019; Ko et al., 2014; Park et al., 2016). Regarding donors' willingness to give because of the need for public recognition, Samek and Sheremeta (2017) found that all forms of donor recognition positively impact increased donations. However, selective recognition and revelation of the highest donor significantly increased donations (Samek & Sheremeta, 2017). According to Samek and Sheremeta (2017), recognizing and revealing the highest donors motivates donors' desire to seek prestige, increasing their overall contribution to charitable giving. Charitable organization leaders have recognized donors' need to improve their social standing. They have provided the largest donors with ongoing social recognition opportunities by naming or renaming buildings or projects after their names to recognize their large gifts (Karlán & McConnell, 2014; Samek & Sheremeta, 2017).

Similarly, Simpson et al. (2017) found that providing opportunities for different donation levels and publicly disclosing those donors helps satisfy the donors' need for public recognition resulting in increased donations. However, Simpson et al. (2017) noted that some donors claim they donated in response to public recognition, not because they need to increase their social standing, but to motivate others to give. Mason (2016) also indicated that not all groups respond to public recognition by increasing donations.

However, Mason (2016) did not provide further insight into how donors responded to public recognition of their donations.

Nevertheless, Samek and Sheremeta (2017) found that the donors' desire to increase giving due to public recognition occurs primarily because of their need to improve their social standing. Samek and Sheremeta (2017) noted that donation increases could occur when charity leaders recognize the donors' gifts. However, Simpson et al. (2017) argued that organizational leaders must bear in mind the negative consequences of a decrease in a donation if the donor's reason for giving focuses on the receipts of charitable gifts and those charitable gifts dissipate over time. Shaker et al. (2017) argued that public recognition of individual donors, as opposed to corporate donors, may be viewed as a socially undesirable response, thus leading individual donors to see public recognition negatively and reduce their donations. Nonetheless, Simpson et al. (2017) argued that recognizing donors' gifts results in increases in charities' present and future donations regardless of the types of recognition.

There appears to be a relationship between public recognition and increased present and future donations and the ERG theory concerning the need for public recognition. According to Simpson et al. (2017), public donor recognition increases present and future donations. Research shows that any form of donors' public recognition can attract and increase charitable donations (Mason, 2016; Samek & Sheremeta, 2017; Simpson et al., 2017). Charitable organizations' leaders should utilize public recognition to increase present and future donations (Karlan & McConnell, 2014; Samek & Sheremeta, 2017; Simpson et al., 2017).

Concerning the need to donate because of tangible benefits, James III (2018) noted that donors are motivated to give if they receive charitable donation deductions under the United States tax system. However, Kashif et al. (2015) found that tax deductibility for charitable gifts is not significantly associated with the donor's inclination to give but rather their association or connection with the organization. In support of Kashif et al. (2015) findings, Wang and Ashcraft (2014) also found that the decision to give to an organization is not induced by charitable tax deduction but by the donors' level of engagement and commitment to the organization. Nevertheless, Ko et al. (2014) posited that donors are motivated to give because of their tangible benefits.

Donors are also motivated to donate because of donors' need for tangible gifts such as priority seating, parking, tax benefits, and season tickets (Cho et al., 2019; Ko et al., 2014). Research shows that donors give because of tangible gifts such as priority seating, parking, tax benefits, and season tickets (James III, 2018; Kim et al., 2019; Ko et al., 2014).

Regarding philanthropic giving, Eagle et al. (2018) found that donors more often give money to religious and secular charitable causes because of their religiosity. Greenway et al. (2019) also found that religion positively impacts philanthropic giving. De Wit and Bekkers (2016) also found that donors' religious beliefs influence donors' attitudes toward charities and motivate donors to donate to charitable causes. Kashif et al. (2015) also found that religion encourages charitable giving. Persons who attend church and practice their religion are more likely to donate to charitable organizations than

professional associations (Kashif et al., 2015). Li (2017) also revealed that greater religious involvement increases the likelihood of donation to a charity.

Religious affiliation is important to religious charities because many donors believe they would receive spiritual and financial blessings by consistently donating to religious charities (LeBaron, 2019; Neumayr & Handy, 2019). LeBaron (2019) found that the study participants associated spiritual blessings with the feeling of happiness and contentment due to giving to religious and secular causes. Regarding financial benefits, participants in the study felt that their financial situation would improve by donating to religious and secular causes (LeBaron, 2019). According to Neumayr and Handy (2019), donors give to religious causes because of their religious affiliation. Donors' religious beliefs are essential to charitable giving (De Wit & Bekkers, 2016; Greenway et al., 2019; Kashif et al., 2015).

On the other hand, Heineck (2017) found a small significant positive relationship between membership in a religious group, religion, and secular giving. However, other studies have found religiosity to have a low or no influence on charitable donations (Kashif et al., 2015; Neumayr & Handy, 2019; Sundermann, 2018). Li (2017) found that donors' motivation behind donating is not only confined to a religious sense of duty but includes other factors such as the donors' attitude to money. Nevertheless, religious leaders should adopt strategies to increase donations' commitment to charitable organizations.

Hubbard et al. (2016) indicated that older adults often behave more generously when donating to charity than younger adults. Roberts and Maxfield (2019) also found

that older adults displayed more exceptional generosity than middle-aged or younger adults. According to Roberts and Maxfield (2019), older adults gave 77 % of the donations compared to 60% of middle-aged and younger adults. Because older adults may have already accumulated financial resources and awareness of impending death, they may be more likely to donate to charity in the interest of future generations (Hubbard et al., 2016; Roberts & Maxfield, 2019).

Regarding married household giving, Kashif et al. (2015) found that married persons are more likely to donate to a charity than a single person. Eagle et al. (2018) also found that married persons are more likely to give to charity than single, divorced, or widowed households because of their potential higher disposable income. However, donors' socioeconomic characteristics such as gender, income, marital status, and religion do not significantly determine donors' rationale for donating (Kashif et al., 2015; Neumayr & Handy, 2019).

On the other hand, Tremblay-Boire and Prakash (2017) argued that donors are motivated to give not only because of self-interested reasons but also because of concerns for others and the belief that their donation will make a positive difference in the lives of others. Donors tend to donate to causes where they can identify victims rather than the non-identified victim (Dickert et al., 2015; Tremblay-Boire & Prakash, 2017). Therefore, charity leaders should use photographs, videos, and testimonials of individuals or community assistance when seeking donations from the public.

From another point of view, Kashif et al. (2015) found that a donor's likelihood of donating to an organization depends on their commitment and involvement. Likewise,

Sundermann (2018) posited that donors are more likely to give to an organization if they feel personally connected to that organization. Therefore, a good strategy for charitable organization leaders is to form bonds between the organizations and donors to cater to the donors' psychological needs of public recognition, providing tangible benefits, affiliation, and association (Ko et al., 2014). Charitable organizations' leaders need to publicly recognize the donors and show a sincere appreciation for the donors' generosity and involvement with the charity (Pressgrove & McKeever, 2016).

A relationship between the ERG theory and the philanthropic and affiliation aspects of donors' psychological need for donating exists. According to ERG theory, donors give to a charitable organization because of philanthropic needs and the need for affiliation (Ko et al., 2014). Researchers found that donors donate to charitable organizations because of donors' philanthropic and affiliation needs (Cho et al., 2019; De Wit & Bekkers, 2016; Greenway et al., 2019; Kashif et al., 2015; Sundermann, 2018).

Accountability and Transparency

Furneaux and Wymer (2015) posited that accountability and transparency are antecedents of trust and continued donations. Xiao et al. (2017) describe accountability as a process of being called to account with verifiable evidence to some authority for the organization's activities. From a charity's perspective, accountability refers to accounting for a charity's mission and objectives and the extent of achieving that mission and objective (Hyndman & McKillop, 2018). According to Hyndman and McKillop (2018), accounting information is crucial because it provides donors' information concerning the charities' disclosure and allocation of their income and expenses. Hyndman and

McKillop (2018) noted that sound accounting practices and reporting could increase donations. Proper accounting practice and reporting involve disseminating accounting standards and verifiable evidence about an organization's activities to the various stakeholders (Hyndman & McKillop, 2018; Xiao et al., 2017). According to Furneaux and Wymer (2015), accountability is an antecedent of trust, and proper accountability is essential to trust-building. Trust is an essential concept for charitable giving, as donors are most likely to give to the organization if donors trust that organization (De Vries et al., 2015; Hyndman & McConville, 2018). A sound accountability system is a solid foundation for establishing trust (Hyndman & McKillop, 2018; Xiao, 2017). Likewise, accountability is necessary for nonprofit organizations' leaders to receive funding from donors. However, if nonprofit leaders cannot account for donors' donations, donors may cease donating to that nonprofit organization (Baapogmah et al., 2015; Hyndman & McKillop, 2018).

Transparency refers to the awareness and continuous flow of information and relevant transactions about a business entity to various stakeholders (Beets & Beets, 2019). Deng et al. (2015) indicated a positive relationship between organizations' transparency and donors' donations. Deng et al. (2015) revealed that the higher a charity's transparency, the more donations the charity would receive. According to Furneaux and Wymer (2015), transparency is an antecedent of trust. Auger (2014) noted that organizational transparency is essential for trust and donors' positive behavioral intentions. Schnackenberg and Tomlinson (2016) indicated that transparency results in higher donors' trust in an entity. Trust is essential in charitable giving as donors are most

likely to donate to the charitable organization it trusts (De Vries et al., 2015; Hyndman & McConville, 2018).

Organizational trust has become more crucial because of the erosion of donors' trust resulting from numerous financial scandals involving charities (De Vries et al., 2015; Hyndman & McConville, 2018). Failure of leaders of charitable organizations to maintain donors' trust could lead to decreased donations, resulting in a decrease in charitable activities because of a lack of financial resources (Yang et al., 2016). Various researchers have stressed the importance of trust in charities' continued existence (De Vries et al., 2015; Furneaux & Wymer, 2015; Hyndman & McConville, 2018). Furneaux and Wymer (2015) posited that donors tend to donate to trustworthy charities, and an organization's reputation, accountability, and transparency are antecedents of trust. Therefore, donors will trust charities and be more inclined to donate if charity leaders promote and maintain a sound reputation and organizational ethics; and account for the charity activities by preparing and presenting audited financial reports. Donors will also trust charities if donors have unfettered access to the charities' financial activities regarding how charities use the donations through web disclosures and other reporting mediums (Furneaux & Wymer, 2015; Sargeant, 2014). Alhidari et al. (2018) found that donors' trust in charitable organizations increases the donors' present and future intentions to donate to charities. Trust refers to donors' confidence that charitable organizations' leaders will utilize the monetary donations to benefit charitable purposes or causes (Alhidari et al., 2018). According to Alhidari et al. (2018), donors consider a charity trustworthy if charity leaders' have the skills, knowledge, and resources to engage

in charitable purposes and promote transparency and accountability in reporting. Therefore, if charity leaders want to capture donations, they should provide web disclosure information to donors about the quality of their personal and financial resources and how they spend the donations received (Alhidari et al., 2018).

Accountability Concerning Expenditure on Charitable Programs

Numerous researchers have written about accountability concerning charitable programs (Burt & Williams, 2014; Chen, 2016; Haski-Leventhal & Foot, 2016; Gneezy et al., 2014). According to Chen (2016), nonprofit organizations receive donations from various sources, including government grants, corporations, foundations, and individuals for their charitable programs. However, Chen (2016) noted that nonprofit accountability is crucial for assisting donors in donation decisions. According to Burt and Williams (2014), donors who trust charities think less of their donations go to administration and more to charitable programs and activities. Burt and Williams (2014) focused on charities' consequences of not spending a higher proportion of their donations on charitable activities. Burt and Williams (2014) noted that donors would lose trust in a charity and reduce their financial support if they spent more resources on administration and fundraising instead of charitable programs and activities. Donors tend to avoid charities that spend a higher percentage of their revenue on administrative and fundraising costs than charitable activities (Gneezy et al., 2014).

On the other hand, Haski-Leventhal and Foot (2016) highlighted the benefits of a nonprofit organization spending a higher ratio of donations on fundraising expenses than charitable programs. Haski-Leventhal and Foot (2016) found that the greater the

expenditure on fundraising, the more likely the charity would experience increased total donations. Because of fundraising activities in the charitable sector, the public is more aware of charitable causes and likelier to donate (Haski-Leventhal & Foot, 2016).

A relationship between accountability for charitable expenditure and Stewart's ladder of accountability theory seems to exist. Performance accountability, the third step in Stewart's ladder of accountability theory, involves a charity's performance evaluation against disclosing the charity's objectives and mission (Yasmin et al., 2014). Charities are involved in relieving poverty, advancing education and religion, and other ways that benefit communities (Cordery, 2019; Cordery et al., 2017; Myers, 2017). Donors will increase their donations if charity leaders allocate more donations to charitable activities (Burt & Williams, 2014; Chen, 2016; Gneezy et al., 2014). Charity leaders who allocate more donations to charitable activities fulfill their charity's mission and objectives, and donors are likely to increase their donations (Chen, 2016; Gneezy et al., 2014).

Accountability and Transparency Reporting

Accountability involves giving account for organization activities, whereas transparency pertains to making the organization's activities available and accessible to the various stakeholders (Bauhr & Grimes, 2017; McDonald, 2017). Hyndman and McKillop (2018) indicated that charities' websites are an essential mechanism for accountability reporting and transparency. Saxton et al. (2014) noted the ever-increasing trend of online donations and nonprofit organizations' response to increasing transparency by implementing substantive Internet disclosure and accountability reporting. Lee et al. (2012) noted that organizations' leaders respond to demands for

transparency and accountability by increasingly turning to online accountability reporting. The ever-increasing need for transparency and accountability within the charitable sector has been in response to scandals and misappropriation of donated funds, doubts about public trust, and lack of confidence in charities (Furneaux & Wymer, 2015; Hyndman, 2018; Hyndman & McConville, 2018). Charity leaders' promotion of accountability and transparency helps avoid scandals and misuse of funds, safeguard resources, and increase donors' trust and donations (Hyndman & McConville, 2018; Hyndman & McKillop, 2018). Accountability is a vital mechanism for the charity sector leaders in maintaining donors' trust and financial support by providing an account of the charity's activities (Chen, 2016; Feng & Elder, 2017).

Independent auditors are vital in ensuring charities' leaders' accountability and enhancing charities' financial statements' credibility (Harris et al., 2019; Reheul et al., 2018). Donors respond positively to present and future donations when charity leaders make audited financial statements available to the public (Harris et al., 2019; Hyndman & McKillop, 2018; Reheul et al., 2018). Making the audited financial statements available to donors through web disclosures present an opportunity for donors to peruse the charity's financial statement to ascertain the utilization of charitable funds (Hyndman & McKillop, 2018; Saxton et al., 2014).

However, Lee et al. (2012) revealed that smaller and newer organizations achieved higher online accountability levels than larger and older organizations. Older and larger organizations leaders have the resources and technical expertise to innovate their structure, processes, and operating procedures (Lee et al., 2012). As a result, older

and larger organizations' leaders are not as flexible in adopting innovative online accountability at the same rate as newer and smaller organizations (Lee et al., 2012).

With the evolution of open-source technology, newer and smaller organizations' leaders take advantage of open-source lower costs and greater flexibility to innovate on the web (Lee et al., 2012).

Transparency and Online Disclosures in Promoting Donations

Blouin et al. (2018) noted in a study that there is a positive relationship between charitable organizations' online financial disclosures and donors' willingness to continue donating. Lee and Blouin (2015) further revealed that CEOs who favor greater transparency and accountability are more likely to ensure web disclosure of their nonprofit organization's performance and financial information. Lee and Blouin's (2015) also argued that nonprofit entities leaders are more willing to engage in web disclosure of financial information if employees have the technical expertise and the entities have boards more supportive of web technology. Likewise, Becker's (2018) findings supported the idea that donors respond positively to giving when entities utilize web disclosure of their financial statements. De Vries et al. (2015) also found that donors have trust and confidence in transparent charities. Furneaux and Wymer (2015) also found that donors tend to trust transparent charities. Deng et al. (2015) revealed a positive relationship between organizations' transparency and donations. Deng et al. (2015) also revealed that the higher a firm's transparency, the more donations it receives.

Auger (2014) also posited that trust is related to transparency and is necessary for donations. Furneaux and Wymer (2015) posited that transparency is an antecedent of

trust. According to De Vries et al. (2015), trust relates to the confidence and belief a donor has in donating to a charity and is the very foundation on which charities exist. Trust is vital in charitable giving, and donors are most likely to donate to an organization they trust (De Vries et al., 2015; Hyndman & McConville, 2018). Schnackenberg and Tomlinson (2016) noted that transparency results in more significant stakeholders' trust in organizations. Auger (2014) also demonstrated the importance of transparency to stakeholders' trust in their organizations. Likewise, Deng et al. (2015) noted a positive relationship between organizations' transparency and donations. Deng et al. (2015) also found that the higher a charity's transparency, the more donation it receives. Furneaux and Wymer (2015) posited that people tend to donate and volunteer their services to charities they trust, are familiar with, and are transparent in their reporting. Furneaux and Wymer (2015) also revealed that donors give to charities they trust and that organizational size and reputation are precursors of trust. Furneaux and Wymer (2015) argued the importance of accountability and transparency as antecedents of trust. According to Furneaux and Wymer (2015), the practical implication of transparency is that charity leaders seeking to increase their volunteer recruitment and donation base should pay attention to their reputation, transparency, and accountability. Familiarity with a charity involves receiving more information about the charity's program and its impact on the community, and the use of donations (Dougherty, 2019). According to Dougherty (2019), 74% of Canadians want more information on charities' impact on the community. More information about charities and the charitable sector correlates with trust and accountability. Reporting by charity leaders contributes to a vital link between charities

and donors because familiarity with charities correlates with trust in that charity (Dougherty, 2019). However, Dougherty (2019) noted that only 25% of Canadians are highly familiar with charities and various activities.

According to Weng et al. (2015), public trust in charitable institutions is highly vulnerable to public perceptions of corruption. Public trust is essential to the public's willingness to donate to and support those organizations. Researchers found that transparency is a precursor to increasing donations, and donors respond positively to increased financial disclosure (Auger, 2014; Furneaux & Wymer, 2015; Tremblay-Boire & Prakash, 2017). Research also showed a positive relationship between organizations' transparency and donations, and the higher a firm's transparency, the more donations it receives (Auger, 2014; Furneaux & Wymer, 2015; Tremblay-Boire & Prakash, 2017).

Concerning trust, providing online information to stakeholders and the public can attest to a charity's transparency regarding its service activities (Auger, 2014; Tremblay-Boire & Prakash, 2017). As noted previously, transparency is an antecedent of trust (Furneaux & Wymer, 2015). Auger (2014) posited the importance of transparency to stakeholders' trust in their organization. Researchers found that donors increasingly deviate from traditional giving to online giving, and online giving is outpacing traditional giving (Deng et al., 2015; Schnackenberg & Tomlinson, 2016; Tremblay-Boire & Prakash, 2017). Donors use online information about the transparency of programs and operations to gather information on recipient charitable activities to help make informed donation decisions (Schnackenberg & Tomlinson, 2016; Tremblay-Boire & Prakash, 2017).

Researchers noted that charity leaders are moving away from traditional reporting to timely and adequate web disclosure of financial and other activities as means of enhancing the charity's transparency (Deng et al., 2015; Furneaux & Wymer, 2015; Schnackenberg & Tomlinson, 2016; Tremblay-Boire & Prakash, 2017). Charity leaders should consider web disclosure and online giving to increase their donations.

Stewardship and the Management of Nonprofit Organizations and Donors

Stewardship is essential for leaders in charitable organizations who want to manage and build long-term relationships (Harrison, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). Stewardship is one of the most important aspects of nonprofit organizations' relationship management (Harrison, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). The strategies related to stewardship are responsibility, reporting, reciprocity, and relationship-nurturing (Harrison, 2019; Pressgrove, 2017; Tassawa, 2019). Leaders of nonprofit organizations are encouraged to incorporate stewardship strategies into their organizations (Harrison, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). Charity organizations leaders using stewardship strategies are more likely to follow high ethical standards (Pressgrove, 2017; Pressgrove & McKeever, 2016).

Researchers have focused on stewardship in managing relationships between nonprofit organizations and donors (Harrison, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). Charity leaders should implement the stewardship strategies of responsibility, reporting, reciprocity, and relationship-nurturing as part of charities' efforts to develop successful donor relationships (Harrison, 2019; Pressgrove, 2017;

Tassawa, 2019). The four stewardship dimensions of responsibility, reporting, reciprocity, and nurturing are essential for building and strengthening the organization and donor relationships (Harrison, 2019; Pressgrove, 2017; Tassawa, 2019).

Responsibility involves charity leaders' commitment to carrying out the charity's mission by using donated funds dutifully (Harrison, 2019; Pressgrove, 2017). Charity leaders use reporting to convey information that promotes a charity's accountability and transparency (Pressgrove & McKeever, 2016). Reciprocity includes public acknowledgments and recognition of donors' gifts (Pressgrove & McKeever, 2016). Relationship nurturing involves maintaining long-term relationships with donors through activities supporting the organization (Pressgrove & McKeever, 2016). According to Pressgrove and McKeever (2016), applying the four stewardship dimensions of responsibility, reporting, reciprocity, and relationship nurturing are helpful in establishing donors' trust, which leads to increased donations.

Responsibility

Responsibility involves charitable leaders' commitment to acting socially responsible by carrying out the charity's mission and providing accountability and transparency regarding using donated funds (Harrison, 2019; Pressgrove, 2017). When organizations' leaders decide to act socially responsibly, the public expects them to behave socially responsibly (Harrison, 2019; Pressgrove, 2017). In the charitable organization-donor relationship, fundraisers often raise money for specific programs for the charity (Harrison, 2019; Pressgrove, 2017). Leaders of charitable organizations need to ensure the utilization of donations only in programs earmarked for those donations

(Sargeant, 2014; Khodakarami et al., 2015). Misusing donations could damage relationships between the donors and the organizations due to the betrayal of trust (Hyndman, 2018; Hyndman & McConville, 2018; Pressgrove & McKeever, 2016). United Way and Red Cross personnel have been involved in abusive practices that resulted in the misappropriation of funds (Cheng, 2016; LeClair, 2019). Misappropriation of funds can be costly to charitable organizations and their reputation (Cheng, 2016; LeClair, 2019).

Regarding disaster relief activities, Nogami (2014) found that non-donors have a less favorable opinion of disaster relief activities, while donors have a more positive view of such activities. Ülkü et al. (2015) argued that donating cash is a more efficient way of giving to humanitarian causes than gift-in-kind goods. A cash donation is more convenient and can reach charity faster, considering today's fast online and mobile technology, than donating items which may cost more than a cash transaction (Ülkü et al., 2015).

Reporting

Pressgrove and McKeever (2016) define reporting as conveying information that shows accountability, fulfilling the legal and ethical requirements, giving updates on goal achievement, and informing the public about fundraising success. It is not enough that organizational leaders act responsibly; they also need to inform the public about their successes and failures (Pressgrove & McKeever, 2016). Transparency through reporting is critical, and disclosing information on the status and completion of projects supported by donors is essential (Pressgrove & McKeever, 2016). Given the different scandals on

the misuse of funds in the charitable sector over the last decade, organizations' leaders must ensure that financial information is available on their websites, including disclosing accurate information on donations utilization (Pressgrove & McKeever, 2016). Charity leaders should also provide audited financial documents to demonstrate financial accountability to donors (Pressgrove & McKeever, 2016).

Against the backdrop of the need for accountability in the nonprofit sector, Bromley and Orchard (2015) looked at alternative forms of self-regulation or ethical codes of conduct. Bromley and Orchard (2015) also examined the significance of institutional influences on the timing of code adoption by nonprofit organizations. Bromley and Orchard's (2015) found that the codes of conduct emerge from the institutional environment's influences and a professional perspective within the nonprofit sector, not from fraud or scandals. Organizations' leaders' adoption of codes of conduct signifies their commitment to accountability (Bromley & Orchard, 2015). Likewise, Candler and Dumont (2010) found that adopting codes of conduct indicates a commitment to ethical accountability. Candler and Dumont (2010) noted professionalism as one of the influences on the emergence of codes of conduct. Additionally, codes of conduct developed from the ground up may better reflect an organization's values and concerns (Candler & Dumont, 2010).

Reciprocity

Reciprocity is vital to sustaining donor relationships (Oliver, 2018; Pressgrove, 2017). Reciprocity consists of public acknowledgments and recognition of gifts, emphasizing donors' gifts in mass distributed communication, and personal or private

demonstrations of appreciation and support, such as personalized messages (Pressgrove & McKeever, 2016). Reciprocity includes visible signs of listening to different donors, demonstrated by greetings and appreciation of supportive beliefs and behaviors, such as personalized messages and emphasizing donor gifts in mass distributed communication (Pressgrove, 2017). Additionally, researchers investigating the role of specific stewardship strategies have found that reciprocity is crucial to sustaining relationships with donors (Boddewyn & Buckley, 2017; Oliver, 2018; Pressgrove, 2017).

Organizations cannot exist without the involvement of different stakeholder groups (Pressgrove, 2017). As such, charity leaders must actively pursue donors in various ways to show gratitude for the donors' support (Pressgrove, 2017). Organizations' leaders must recognize donors and publicly appreciate their generosity and involvement. When nonprofit organizations receive donations, nonprofit leaders need to express appreciation and thanks to the donors (Pressgrove & McKeever, 2016). Many nonprofit organization leaders publicly thank donors by publishing the donors' names in the nonprofit annual reports and websites (Pressgrove & McKeever, 2016). The very act of thanking a donor may strengthen the organization-donor relationship and lead to continued or even increased giving (Pressgrove & McKeever, 2016). Researchers found that reciprocity has been recognized as a vital part of the public relations process and is the core component of the organization's desire to be socially responsible (Boddewyn & Buckley, 2017; Oliver, 2018; Pressgrove, 2017).

Relationship Nurturing

Relationship nurturing involves nonprofit organization leadership initiating and maintaining long-term relationships with donors through donations, volunteerism, and other activities supporting the organization (Pressgrove & McKeever, 2016). According to Ko et al. (2014), public recognition is a formal acknowledgment or a thank you a donor receives from an organization after donating to that organization. Researchers acknowledge that visual public donor recognition attracts and secures present and future donations (Ko et al., 2014; Pressgrove, 2017; Pressgrove & McKeever, 2016). Nonprofit leaders should include the importance of relationship building with stakeholders as part of a nonprofit organization's fundraising and public relations activities (Drollinger, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). Given the various studies on the benefits of long-term relationships with donors, such as private fundraising donations, charity leaders should develop specific strategies for building relationships with donors (Drollinger, 2018; Ki & Oh, 2018; Pressgrove, 2017; Pressgrove & McKeever, 2016). Nonprofit leaders must ensure they offer ways to involve donors in the organization's activities (Pressgrove, 2017; Pressgrove & McKeever, 2016). Nonprofit leaders should invite significant donors and prospects to special events and open houses (Pressgrove, 2017; Pressgrove & McKeever, 2016). Nonprofit organizations' leaders should also send greeting cards for special occasions such as birthdays, anniversaries, or upon learning of serious illnesses to strengthen donors' relationships (Harrison, 2018; Pressgrove & McKeever, 2016). While the relationship may require additional resources and time, the efforts will pay off over time as the relationship between the organization and the donors may strengthen, and the donors may remain loyal donors to the organization (Drollinger,

2018; Harrison, 2018; Ki & Oh, 2018; Pressgrove, 2017). Donors value respect and showing respect to donors results in trust, satisfaction, and commitment (Pressgrove, 2017; Pressgrove & McKeever, 2016). The organizations' leaders can build respect for donors by informing them about the charity's use of funds, asking for an opinion, or volunteering requests (Pressgrove, 2017; Pressgrove & McKeever, 2016). Personal donors' outreach through phone calls, emails, and letters or showing interest in the donors' family results in donors' respect for and trust in charities (Pressgrove, 2017; Pressgrove & McKeever, 2016). Increasing donors' positive feelings about the institution may help foster a deeper organization-donor relationship, leading donors to continue contributing to the institution (Pressgrove & McKeever, 2016). Harrison (2018) argued that while stewardship may determine levels of involvement for nonprofit donors, stewardship could extend to a volunteer-nonprofit relationship because volunteers are potential sources of donors. According to Harrison (2018), applying the four stewardship dimensions of responsibility, reporting, reciprocity, and relationship nurturing maintains and strengthens the donor's relationship.

There appears to be an association between stewardship, and Stewart's ladder of accountability theory, and the principal-agent theory. The responsibility component of stewardship relates to performance accountability in Stewart's ladder of accountability theory, emphasizing charities' performance evaluation against disclosing its objectives and mission (Yasmin et al., 2014). As it relates to the component of stewardship, responsibility refers to acting socially responsible, ensuring the implementation of the donors' wishes, and providing financial statements on funding to support the

organization's mission (Pressgrove, 2017). Responsibility is related to the first step in Stewart's accountability theory of legality and probity. Yasmin et al. (2014) noted that legality occurs when management submits annual financial reports, while probity occurs in reliable, relevant, and timely reporting.

The reporting element of stewardship is also associated with the principal-agent theory and Stewart's ladder of accountability theory of probity and legality, emphasizing compliance, reporting, and disclosures of financial reports. From a principal-agency theory perspective, the principal or board of directors' role is to monitor the agent to ensure financial resources reach the beneficiaries (Lacasse & Lambert, 2016). Nyland and Pettersen (2015) argued that in process accounting in Stewart's ladder of accountability theory, the process adopted should be transparent. According to Mzenzi and Gasper (2015), performance accountability in Stewart's ladder of accountability theory is useful for evaluating the charity's accountability against its objectives and mission.

The emphasis on relationship nurturing is establishing a long-term reciprocal relationship between donors and organizations to maintain and continue the organization, mission, and objectives (Harrison, 2018; Pressgrove & McKeever, 2016). Relationship nurturing is associated with the ERG theory because relationship nurturing relates to establishing long-term social relations between the donor's need for affiliation and social interaction and their motive for giving (Ko et al., 2014).

Chief Executive Officer Compensation and its Effects on Donors' Trust

Donors are vested in executive compensation within the charitable sector because donors are the primary source of donations to charitable organizations (Seyam & Banerjee, 2018). Donors react negatively by decreasing donations to any discussion or increasing executive compensation (Balsam & Harris, 2018; Moggi et al., 2015; Seyam & Banerjee, 2018; Yan & Sloan, 2016).

Balsam and Harris's (2018) revealed that donors react negatively by reducing their donations if any newspaper highlights and discusses the organization's Chief Executive Officer (CEO) pay. Balsam and Harris (2018) noted that donors decrease donations when news media challenges CEOs' salaries in a nonprofit organization. Yan and Sloan (2016) indicated that employees' compensation above the median negatively impacts the charity's overall donations. Yan and Sloan (2016) also emphasized that with any mention of executive compensation in the print media about a charity, the charity's donations decrease by approximately 15%. Moggi et al. (2015) argued that recent scandals in charities, including executive pay, demonstrated the lack of transparency in charities and the resulting breakdown of trust in the sector.

Donors are reluctant to donate if there are scandals or questions regarding the CEO's compensation above the median salary (Balsam & Harris, 2018; Yan & Sloan, 2016). The findings on the effect of CEOs' compensation are associated with the third step in Stewart's ladder of accountability theory of performance accountability, which emphasizes evaluating the charity's performance against the required standard of the charity's objectives and mission (Yasmin et al., 2014). In a Canadian context, a charity's

mission involves relieving poverty, advancing religion and education, and undertaking activities beneficial to the community (Cordery, 2019; Cordery et al., 2017; Myers, 2017). When evaluating a charity's objectives and mission, excessive CEOs' pay does not fulfill the charity's purposes and mission (Balsam & Harris, 2018; Yan & Sloan, 2016). Donors are reluctant to donate to an entity with questionable CEO pay because donors think their donations will go to CEOs' compensation instead of the charity's mission and objectives (Balsam & Harris, 2018; Seyam & Banerjee, 2018; Yan & Sloan, 2016).

Charity Regulators' Role in Maintaining Donor Trust and Continued Donations

Yasmin et al. (2014) focused on faith-based charities in the UK, emphasizing accountability reporting, disclosure, and ethics. According to Yasmin et al. (2014), larger faith-based charities demonstrated greater accountability reporting compliance than smaller charities. Similarly, Kirsch (2016) posits that smaller and medium charities rely on fewer accountability instruments than larger charities. Kirsh (2016) also noted that state regulators tended to take a light-handed attitude to small and medium charities regarding accountability reporting because of cost issues.

The cost of compliance regarding accountability reporting is an issue for small and medium-sized charities (Kirsh, 2016). Nevertheless, according to Kirsch (2016), leaders of small and medium-sized charities believed they should provide sufficient accountability to satisfy the stakeholders' demands without affecting those shareholders' missions or incurring additional costs. Yasmin et al. (2014) posit that less accountability reporting for smaller charities might have funding implications for small charities when

accountability reporting is mandatory, and donors rely on these reports to make donation decisions.

Hyndman and McKillop (2018) noted a narrowing of the reporting gap between the charities and stakeholders on those charities' reporting relevance. Hyndman and McKillop (2018) also stressed that the continued reporting practices about the information needs of charities and their donors and other stakeholders are vital to increasing public confidence and trust in charities. Haski-Leventhal and Foot (2016) suggested the need for charities to improve their financial reporting and disclosure. State regulations allow charities to validate their efficiency and effectiveness, thus increasing the donor's confidence and trust in the organization, eventually leading to increased donations (Hogg, 2018). Donors tend to trust charities; however, donors can lose that trust if donors do not have confidence in how the charity operates (Hogg, 2018). Nevertheless, maintaining donors' trust in a charity is a visible and effective regulator (Hogg, 2018).

Regarding the state regulators' role in enhancing trust, Haski-Leventhal and Foot (2016) found that larger charities are more accountable than medium and small firms. Haski-Leventhal and Foot (2016) stressed the need for financial disclosures. Stewart's ladder of accountability theory also emphasizes the need to report and disclose financial reports (Mzenzi & Gaspar, 2015). However, Stewart's ladder of accountability theory seems more applicable to large charities than medium and small charities, as research shows that state regulators are lenient on medium and small charities' financial disclosure requirements (Haski-Leventhal & Foot, 2016; Kirsh, 2016). Researchers found that state

regulators are lenient on medium and small charities concerning financial disclosures (Haski-Leventhal & Foot, 2016; Kirsh, 2016; Yasmin et al., 2014). One of the drawbacks of Stewart's ladder of accountability theory is its focus on larger charities than medium or small charities regarding financial disclosure. In Stewart's ladder of accountability theory, the emphasis is on compliance through reporting and disclosing financial reports (Yasmin et al., 2014). Charities leaders' adequate disclosure of charitable financial reports is vital to maintaining donors' trust and continued donations (Haski-Leventhal & Foot, 2016; Hogg, 2018; Hyndman & McKillop, 2018). However, medium and small charities may have funding implications where donors rely on disclosures of reports to make donation decisions (Haski-Leventhal & Foot, 2016; Kirsh, 2016; Yasmin et al., 2014).

Auditors, Audit Committee, and Charity Board Role in Maintaining Donors' Trust

According to Harris et al. (2017), one of the audit committee's significant functions is identifying and managing risks. An audit committee is a best practice in the charitable sector because an audit committee can monitor and ensure adequate and proper financial management exists (Harris et al., 2017). The audit committee usually works with the board, internal and external auditors, and legal counsel (Harris et al., 2017). Auditing is also crucial for charities because of the many high-profile scandals associated with the charitable sector (Feng & Elder, 2017). As such, government and private donors consider the external auditor's report and opinion before making an informed decision regarding donating (Reheul et al., 2018). According to Reheul et al. (2018), nonprofit organizations benefit from auditing engagement because auditing engagement positively influences future donations.

Atan et al. (2013) found that the existence of an independent audit is highly significant and positively associated with charities' disclosures. Madawaki and Amran (2013) also highlighted the essential role of external audits in firms' governance because they provide independent opinions and reassurance of the charities' financial statements. Atan et al. (2013) focused on the independent auditor's audit and financial reporting relationship. However, Madawaki and Amran (2013) provided additional analysis by revealing a positive correlation between the audit committee and improved financial reporting. Madawaki and Amran (2013) also emphasized the relationship between the internal auditor and the audit committee and their role in assisting the independent auditor. Mizutani (2016) also found that rating agencies like the Better Business Bureau, which evaluates nonprofit accounting information, could enhance nonprofits' trust.

Additionally, Cosimato et al. (2015) indicated that public accounting information directly affects public trust in an organization's actions and policies. However, according to Saxton and Waters (2014), nonprofits with smaller boards and a higher percentage of outside board members are less likely to disclose financial information voluntarily. In contrast, Atan et al. (2013) found that board size and composition are insignificant factors determining the extent of disclosure.

Nevertheless, according to Harris et al. (2015), a positive relationship exists between nonprofit donations and independent audits and audit committees. Donors interested in knowing how charity leaders account for their donations tend to be more inclined to trust and donate to a charitable organization if that charity discloses independent audited financial statements (Feng & Elder, 2017; Harris et al., 2015;

Madawaki & Amran, 2013). Independent auditors assure donors and other stakeholders that the charity is appropriately accounting for its financial activities (Madawaki & Amran, 2013; Reheul et al., 2018; Atan et al., 2013).

Researchers' findings on trust, external and internal audits, and audit committees are indicative of a positive correlation between donations and the use of audit and audit committees for monitoring the principal and agent activities (Feng & Elder, 2017; Harris et al., 2015; Madawaki & Amran, 2013). There is a positive relationship between donations, the independent audit, the audit committee, and the principal-agent theory (Feng & Elder, 2017; Harris et al., 2015; Madawaki & Amran, 2013). According to the principal-agent theory, the principal monitors the agent by hiring external auditors to audit the financial statements (Melis & Rombi, 2018). A relationship between donations and independent auditors in Stewart's first level of accountability framework of probity and legality seems to exist. According to Stewart's ladder of accountability theory, the emphasis is on compliance by reporting and disclosing financial reports (Mzenzi & Gasper, 2015). Independent auditors usually determine the charity's compliance with reporting and disclosures of financial reports (Madawaki & Amran, 2013; Reheul et al., 2018).

Fundraising Strategies

Besides donations from individuals, nonprofit organizations also receive donations from several other sources, including the government and philanthropic organizations, professional fundraisers, and earned income (Chen, 2016; Clifford & Mohan, 2016; Schatteman & Bingle, 2017; Webb, 2017). According to Mendoza-Abarca

and Gras (2017), nonprofit organizations have access to many revenue sources, including private donations, governments, foundations, and revenue from selling goods and services. Many nonprofit organization leaders pursue a single revenue concentration source, while others seek a more diversified revenue portfolio (Clifford & Mohan, 2016; Mendoza-Abarca & Gras, 2017; Sacristán López de Los Mozos et al., 2016).

Government Funding and Corporate Philanthropic Donations

Charitable organizations leaders depend on governments and philanthropic organizations for funding, and as a result, government and philanthropic donors have a significant influence over charities' financial practice and reporting (Cordery et al., 2017; Eikenberry & Mirabella, 2018; Siliunas et al., 2019; Yang et al., 2017). Government and philanthropic donors usually require background and financial information from charities before administering any funding (Siliunas et al., 2019; Yang & Northcott, 2019; Yang et al., 2017). The required information comprises the charity's legal name, contact details, budgeted statement, auditing financial statements, and the grant's purpose (Macket al., 2017; Yang & Northcott, 2019; Yang et al., 2017).

In situations where governments maintain high funding levels, they may do so in association with charities to fund and implement community services (De Wit & Bekkers, 2016; Lu, 2016; Pennerstorfer & Neumayr, 2017). Nonprofit organizations' leaders apply for and receive government funding to help carry out their charitable activities (Chen, 2016; Clifford & Mohan, 2016; Schatteman & Bingle, 2017; Webb, 2017). Through endorsement and matching requirements, governments encourage private donations to nonprofit entities (De Wit et al., 2018; Lu, 2016; Pennerstorfer & Neumayr,

2017). Governments also encourage charities to raise funds from private donors, and they will match those donations (De Wit et al., 2018; Jilke et al., 2018; Lu, 2016). However, the crowding-out and crowding-in model is useful when predicting increases or decreases in private donations due to government funding (De Wit et al., 2018; Jilke et al., 2018; Shen et al., 2019).

The crowding-out model forecasts a decrease in private donations from government funding (Carroll & Calabrese, 2017; De Wit et al., 2018; Jilke et al., 2018; Shen et al., 2019). The crowding-out effect results from nonprofit organizations' leaders decreasing their fundraising because of government funding (Carroll & Calabrese, 2017; De Wit et al., 2018; Jilke et al., 2018; Shen et al., 2019). In contrast, the crowding-in model forecasts that an increase in private donations would increase due to government funding (De Wit et al., 2018; Jilke et al., 2018; Shen et al., 2019). Concerning the crowding-in model, government funding to a charity is indicative of the charity's quality, competence, and trustworthiness (De Wit et al., 2018; Lu, 2016; Shen et al., 2019;). Donors may be more willing to donate to a charity if the government also donates to that charity (De Wit et al., 2018; Lu, 2016; Shen et al., 2019). Government grants to a charity may also indicate to potential donors that a social need exists, and donors should consider donating (Cordery et al., 2017; Eikenberry & Breeze, 2018; Lu, 2016; Yang et al., 2017).

However, according to De Wit and Bekkers (2016), there is no conclusive evidence of government funding crowding out private charitable donations. In most circumstances, government funding is not likely to crowd out private charitable donations as any additional government donation increases the total contribution toward its

charitable activities (De Wit & Bekkers, 2016; Lu, 2016; Neto, 2018). Over the past few years, due to the downturn in the economy, and government policies, both in the United States and in other developed countries; there has been an increase in the role and influence of nonprofit actors in providing public goods and services (De Wit & Bekkers, 2016; Lu, 2016; Kim et al., 2018). Nonprofit leaders should seek government funding and know the effects of such funding to maximize donations when fundraising between the central government, local government, and private donors (De Wit & Bekkers, 2016; De Wit et al., 2018; Lu, 2016; Pennerstorfer & Neumayr, 2017).

Professional Fundraising

Charitable fundraising events should include fundraising objectives and quantifiable outcomes (Coffman, 2017; Katz, 2018). Fundraising events should also include the results of any certifying or ranking agencies involved in examining the organization (Katz, 2018; McConville & Cordery, 2018). Charities' fundraising practices could result in increases or decreases in public trust (Filo et al., 2019; Hinds, 2017). As a result, charity leaders must ensure that fundraising practices are not questionable and overly aggressive (Hinds, 2017; Power & Taylor, 2018; Septianto, 2019). Donors also should know where their donation goes and how they are spent (Chen, 2016; Hinds, 2017; Hyndman & McKillop, 2018).

Fundraising is crucial to charities, as many use professional fundraisers (Alonso et al., 2017; Filo et al., 2019; Paskalev & Yildirim, 2017). However, using professional fundraisers is costly, and research shows that charities pay more than 50% of their donations to professional fundraisers (Ni et al., 2017; Paskalev & Yildirim, 2017).

Nevertheless, leading experts recommend that a 25-35% cost-to-donation ratio is reasonable for most charities (Ni et al., 2017; Paskalev & Yildirim, 2017). The high cost of paid fundraisers raises genuine concerns about accountability and its effect on donations within the charitable sector (Filo et al., 2019; Paskalev & Yildirim, 2017). Charities frequently rely on professional solicitors whose commissions exceed half of the solicited donations (Ni et al., 2017; Paskalev & Yildirim, 2017).

Checkout Charity

Checkout charity is a growing phenomenon that many organizations' leaders embrace in response to their corporate social responsibility (Crow et al., 2019; Giebelhausen et al., 2017; Obeng et al., 2019). Checkout charity refers to the practice where cashiers solicit donations for charitable organizations from customers at the checkout counter (Giebelhausen et al., 2017; Kinard & Pardo, 2017; Xia & Bechwati, 2017). Checkout charity is an engagement behavior some customers dislike and merely give to not feel guilty for refusing to give (Giebelhausen et al., 2017; Lin & Reich, 2018; Obeng et al., 2019). However, those customers who donate experience satisfaction or happiness from donating to a charitable cause (Butera & Houser, 2018; Giebelhausen et al., 2017; Savas, 2016). In a recent survey of American customers, 71% indicated donating to a charity at the cash register checkout counter (Giebelhausen et al., 2017). However, 55% of the respondents stated that they did not like being asked to donate to charity, and 35% donated to charity to avoid feeling guilty (Giebelhausen et al., 2017; Lin & Reich, 2018). Consumers who engage in charity checkout sometimes donate to avoid the feeling of guilt (Kinard & Pardo, 2017; Zhou et al., 2018). When consumers

purchase non-essential products, guilt intensifies (Kinard & Pardo, 2017; Sharma & Morwitz, 2016; Wai & Osman, 2017). Therefore, consumers may donate to a charitable cause to mitigate their guilt about purchasing non-essential items and not being willing to contribute to a worthy cause (Kinard & Pardo, 2017; Sharma & Morwitz, 2016; Wai & Osman, 2017). Charities also use charity boxes at stores and other retail businesses (Cotterill, 2017; Fielding & Knowles, 2015; Lin & Reich, 2018). However, these charity boxes are likely to have fewer donations if there is no invitation to donate (Fielding & Knowles, 2015; Goenka & van Osselaer, 2019; Lin & Reich, 2018). Charity leaders should ensure that personal verbal invitations exist to donate wherever donation boxes exist (Fielding & Knowles, 2015; Goenka & van Osselaer, 2019; Lin & Reich, 2018). Using a checkout charity strategy to solicit funds is becoming a regular feature at many retail organizations (Crow et al., 2019; Fowler & Thomas, 2019; Obeng et al., 2019).

Transition

I included the study's factual, methodological, theoretical, and literary foundations in Section 1. In Section 1, I emphasized the nonprofit sector's social, educational, economic, and spiritually beneficial contribution to communities. In Section 1, I also emphasized the danger of decreasing donors' trust in the nonprofit sector due to many financial scandals, the effects of the financial scandals on donations reduction, and their negative impacts on the sustainability of individual charities and the charitable sector. The purpose of this study was to explore the strategies leaders of charitable organizations use to maintain donors' trust and ensure continued donations.

In Section 1, I identified the overall theoretical and conceptual framework guiding the study and the operational definitions, assumptions, limitations, and delimitations. I also identified the study's significance in terms of potential benefits to individuals and the community.

In Section 1, I provided a comprehensive review of the relevant professional and academic literature. I included in the review the relevant theories relating both to the subject matter and the methodology behind the study. In the professional and academic literature review, I review peer-review articles relating to accountability and transparency, donor attrition and retention, donors' psychological reasons for giving, and stewardship.

In Section 2, I included the purpose of the study as well as a description and discussion of the fundamentals of the study, which consists of the research method and the research design used in the study, the data collection instrument and technique, data analysis, validity, and reliability of the study.

In Section 3, I presented the study findings, including the analysis and discussion of the findings relative to the literature review and the conceptual frameworks. In Section 3, I also discussed how the study findings were applied to professional practice and social change to help solve a business problem and create tangible improvement for individuals and society. In Section 3, I also included discussions on recommendations for action and further research.

Section 2: The Project

Purpose Statement

The purpose of this qualitative single case study was to explore the strategies charitable organizations' leaders use to maintain donors' trust and ensure continued donations. The target population for the study consisted of the leaders of a charitable organization in Ontario, Canada. The study may have implications for social change because the leaders of charitable organizations can use the study's findings to inform the design and implementation of strategies to maintain donors' trust and ensure continued donations, which is essential to charitable organizations' sustainability.

Positive social change involves improving human or social conditions by promoting the worth, dignity, and development of individuals, communities, organizations, institutions, cultures, or societies. The findings from this study may result in positive change as charity leaders could use the findings as strategies to maintain donors' trust and ensure continued donations. Charities leaders could continue to finance their charitable work of community development initiatives and disaster response projects to improve the lives of individuals suffering from poverty and those affected by natural disasters in developing countries.

Role of the Researcher

Learning to be a researcher is crucial for doctoral studies (Mantai, 2017). Fusch and Ness (2015) noted that the researcher's role is vital to a study as the researcher is closely involved. My responsibility for all areas of this study included formulating the research and interview questions, articulating the appropriate research method and design,

recruiting and interviewing participants, collecting and analyzing data, reporting the study findings, and ensuring the research meets *The Belmont Report* ethical standards.

Yilmaz (2013) indicated that the researcher's credibility affects a qualitative study's credibility. The researchers' credibility is related to their study interest, educational background, training, triangulation, member checking, peer-review, and a reflective journal to maximize the study's trustworthiness (Creswell, 2017; Yilmaz, 2013). In this study, I used member checking, peer-review, and triangulation to enhance the study's credibility.

My interest in this study resulted from my desire to contribute to the charitable sector's sustainability and viability. Working as an internal auditor for the past 20 years in the charitable sector, I observed the financial challenges many charity leaders face in carrying out their mission of improving individual lives in society. I developed the research question to explore charitable organizations' leaders' strategies to maintain donors' trust and ensure continued donations. I have previous research experience completing a thesis for my Master of Business Administration (MBA) degree.

The Belmont Report, which forms the regulatory framework that governs ethical research involving human subjects, outlines three core principles: obtaining informed consent, balancing risk and benefit, and selecting study participants appropriately (Adashi et al., 2018; Brakewood & Poldrack, 2013; Forster & Borasky Jr, 2018). Regarding informed consent, I ensured that the participants voluntarily decided to participate in the study and that they understood the purpose, procedure, risks, and possible benefits of participation. I safeguarded the participants' identities and protected the participants'

information through confidentiality, data protection, and security. The participants selected for this study may benefit from the study's findings because they could inform the design and implementation of strategies to maintain donors' trust and ensure continued donations.

According to Fusch and Ness (2015), researchers' worldviews and biases manifest themselves, intentionally or unintentionally, in all social research. Therefore, researchers must continuously be aware and actively reflect on their personal bias's effects on the study's validity (Springer et al., 2018). I could unintentionally manifest my biases in this study through my work experience, personal beliefs and assumptions, personal experiences, nature of participants' relationship, choice of research design, sampling method, and interpretation of the study's findings. Therefore, I must recognize my role in the study and mitigate biases in all study phases. I used strategies to mitigate bias in this study, including member checking and triangulation. I used member checking to confirm the accuracy of the information gathered and interpreted from the interview. Member checking is also one of the most effective techniques for mitigating bias (Harvey, 2015).

Renz et al. (2018) noted that researchers use triangulation to mitigate bias. I used data source triangulation and theory triangulation to mitigate bias. Data source triangulation refers to data collection from multiple sources to obtain a more detailed description and perspective of a phenomenon (Abdalla et al., 2018; Moon, 2019). For data collection, I used semistructured interviews and document reviews. Theory triangulation involves using more than one theory to guide the research design and

interpret the data (Abdalla et al., 2018; Moon, 2019). In this research, I included three conceptual frameworks: Stewart's ladder of accountability theory, principal-agent theory, and the ERG theory.

One of my roles in this qualitative study is understanding and presenting the participants' experiences and meaning based on the interviews. Castillo-Montoya (2016) notes that interview protocol fosters quality interviews and provides researchers with valuable and detailed qualitative data on participants' experiences and the meaning derived from those experiences. I established and implemented a protocol to mitigate any bias, reduce misunderstandings between the researcher and the study participants, encourage a comfortable interaction, and foster quality interviews. The interview protocol is accessible in Appendix A.

Participants

Robinson (2014) states that a study's inclusion and exclusion criteria must be specified when defining a target population. Inclusion and exclusion strategies significantly impact the research findings (Swift & Wampold, 2018). Inclusion criteria are attributes that a participant must have to be included in the study, whereas exclusion criteria are those attributes that disqualify a participant from inclusion in the study (Patino et al., 2018; Robinson, 2014).

When using purposeful sampling, the strategy used to identify and select participants for a study is related to the participants' leadership role, such as program directors in a project or an agency (Moser & Korstjens, 2018; Palinkas et al., 2015). Purposeful sampling involves selecting knowledgeable and experienced individuals who

can articulate their experiences and opinions about a phenomenon (Etikan et al., 2016; Palinkas et al., 2015). In this study, I used purposeful sampling. Research shows that purposeful sampling is the best practice for a single qualitative case study (Etikan et al., 2016; Palinkas et al., 2015; Piekarri et al., 2010; Robinson, 2014).

This study's target population included the charity leaders who would most likely have the most knowledge and experience to adequately add rich, thick information to address the research question. Noble and Smith (2015) also argued that adding rich, thick data from participants' accounts is a strategy qualitative researchers can adopt to ensure the study's credibility.

The study participants could articulate their experiences and opinions coherently and reflectively based on their knowledge and experience. According to Chih and Zwikael (2015), leaders with relevant knowledge and considerable project experience usually develop a wide-ranging understanding of the subject matter. Palinkas et al. (2015) noted that participants with knowledge and experience about a subject matter could communicate their experiences and ideas more expressively and thoughtfully. Charity leaders are crucial to understanding the research question regarding the strategies charity leaders use to maintain donors' trust and ensure continued donations.

In this study, I adopted a sample size of five participants within the range of four to five interviews per case study recommended by Creswell. A sample range of four to five interviews should be sufficient to identify themes for the study (Creswell & Poth, 2016).

The inclusion criteria for participants in this study included:

1. Experience working with a charity that has existed for more than 15 years.
2. Have experience working in management or leadership positions with over three years of experience and have a minimum of an undergraduate degree.
3. Being knowledgeable or involved in the planning, participating, or implementing strategies relating to donors' acquisition and retention.
4. Have an understanding of the organization's recording and accounting system for donations.
5. Familiarity with how the organization receives and spends its donations.
6. Familiar with strategies for cultivating relationships with donors to maintain and ensure continued donations.
7. Knowledgeable about donors' giving behavior and what motivates them to donate.
8. Knowledgeable about the organization's fundraising activities and strategies.
9. Willing to be interviewed and audio recorded to help transcribe the interview for data analysis.
10. Willing to contribute to management research practices through participation in the study may benefit the organization, the charitable sector, and society.

Recruiting potential participants to engage in a research study involves three steps: (a) identifying the participants, (b) accessing the participants, and (c) obtaining the participants' consent to participate in the study (Preston et al., 2016). Historically, access to participants has been by telephone and email (Bhatia-Lin et al., 2019). However,

significant technological advancement has led to the increasing use of social media such as Facebook and Zoom to access study participants (Bhatia-Lin et al., 2019).

I emailed the consent form to the target population through the partner organization email. The consent form included the invitation to participate in the study, a brief description of the research's purpose, the importance of the participant's involvement in the study, the participants' inclusion criteria, a sample of the interview questions, and the participant's involvement. Participants who met the inclusion criteria and were willing to participate in the study replied in a separate email stating their intention to participate. I provided pseudonyms to study participants to protect their privacy and confidentiality. According to Creswell and Poth (2016), the researcher is responsible for the participants' anonymity. Creswell and Poth (2016) posited that a researcher could protect participants' anonymity by assigning numbers or aliases to participants. I assigned participants with numbers one through five to protect their anonymity. A working relationship with the study participants involved continuous communication through emails, telephone, and other social media to build rapport, strengthen trust, answer questions, provide pertinent information, and minimize misunderstanding.

Research Method and Design

Research Method

According to Hammarberg et al. (2016), researchers use the qualitative method when they want answers to questions about the experiences and perspectives from the participants' point of view. Similarly, the qualitative method is appropriate when a

researcher explores an occurrence, individuals' experiences, or a phenomenon (Guetterman et al., 2015; Rahman, 2017). A qualitative method is appropriate for this study because I explored charitable organization leaders' strategies to maintain donors' trust and ensure continued donations.

In contrast, quantitative studies involve collecting and analyzing data concerning a phenomenon using measurements and statistical analysis (Hammarberg et al., 2016; Rahman, 2017). Therefore, a quantitative method is inappropriate for this study because I did not collect and analyze data through measurement, statistical analysis, or testing theory. I explored occurrences or individuals' experiences.

A mixed-method combines quantitative and qualitative methods in the same research inquiry (Venkatesh et al., 2013). The mixed-method component involves collecting and analyzing data using measurement and statistical analysis or testing theory (Hammarberg et al., 2016). As a result, the mixed-method is not appropriate for the study because I did not collect and analyze data using statistical analysis or testing theory but explored individual experiences.

Research Design

Percy et al. (2015) cited case study, phenomenology, grounded theory, and ethnography as common approaches to qualitative research design. Similarly, Lewis (2015) cited case study, phenomenology, grounded theory, and ethnography as four research designs found in qualitative research. However, I considered a case study, the phenomenology approach, and ethnography for this study. Dasgupta (2015) noted that a researcher explores a phenomenon within a real-life context in a case study.

Similarly, Houghton et al. (2015) posited that the researcher seeks to explore a particular issue in a real-life context in a case study. Rixon et al. (2015) also noted that a case study is appropriate when a researcher seeks in-depth information and feedback from a few respondents. Also, Avella (2016) posits that the case study is perhaps the most widely used research design in qualitative research in doctoral studies. For this study, I chose the case study because I explored a phenomenon in a real-life context and the case study is the most frequently used research design in qualitative research. However, one of the drawbacks of a single-case design is a researcher's inability to generalize its findings to the general population (Zainal, 2007).

In a phenomenology research design, the researcher focuses on understanding participants' interpretation of their lived experiences (Farrelly, 2013; McNarry et al., 2019). Equally, Percy et al. (2015) noted that researchers explore the different psychological phenomena' lived experiences in a phenomenology design. Thus, a phenomenology research design does not apply to this study because I explored a business environment phenomenon, not a psychological phenomenon. According to Percy et al. (2015), the grounded theory is useful when using individuals' data to explain a development process. Farrelly (2013) posited that grounded theory is helpful when describing social processes. Grounded theory is unsuitable for this study because I explored strategies in a business setting, not explaining a social process. With an ethnography research design, the focus is on examining human behavior, practices, and beliefs in social groupings (Percy et al., 2015). Likewise, Farrelly (2013) noted that ethnography is a suitable research design for examining human behavior in a cultural

setting. Therefore, ethnography is not appropriate for the study because, in this study, I observed human behavior in a business environment, not in a cultural setting.

Achieving data saturation is significant in qualitative research because data saturation is indicative of the comprehensiveness of the data collection and analysis process and the quality of the research findings (Majid et al., 2018). Concerning data saturation, Fusch and Ness (2015) noted that data saturation exists when there is sufficient information to replicate the study, when no new information is attainable and when additional coding is no longer possible. Data saturation is achievable through various triangulation methods (Fusch & Ness, 2015). Triangulation is used extensively in research to overcome issues associated with objectivity and subjectivity (Heard et al., 2017). Triangulation uses multiple methods to study the same phenomenon to increase a study's credibility (Heard et al., 2017; Wadams & Park, 2018). Triangulation involves using various methods or data sources to understand a phenomenon better (Heard et al., 2017). Researchers use triangulation to derive themes and categories from different methods and varied information sources (Heard et al., 2017).

Fusch and Ness (2015) posited an association between data triangulation and data saturation. Carter et al. (2014) noted four triangulation forms: method triangulation, researcher triangulation, theory triangulation, and data source triangulation. Method triangulation uses different data collection methods, such as interviews and observations (Carter et al., 2014). Researcher triangulation involves two more researchers providing a different perspective and adding breadth to the study (Carter et al., 2014). Theory triangulation uses different theories for explaining, analyzing, and interpreting data to

support or refute a study's findings (Carter et al., 2014). Data source triangulation includes collecting data from different individuals through interviews to validate the data. According to Fusch and Ness (2015), to achieve data saturation, interview questions should be structured in such a way as to ask multiple participants the same questions. Fusch and Ness (2015) also noted that a researcher could achieve data saturation by collecting rich and thick data. Rich data refers to data from multiple sources, and thick data as lots of data (Fusch et al., 2018; Fusch & Ness, 2015). I used data source and theory triangulation to collect rich, thick data to achieve data saturation in this study. Researchers' failure to achieve data saturation would negatively impact a study's validity (Fusch & Ness, 2015).

Population and Sampling

Purposeful sampling involves selecting knowledgeable and experienced individuals who can articulate their experiences and knowledge about a phenomenon (Etikan et al., 2016; Palinkas et al., 2015). Purposeful sampling is useful in qualitative research for identifying and selecting information-rich cases (Etikan et al., 2016; Palinkas et al., 2015). Participants who meet or exceed the inclusion criterion of having the required knowledge and experience are considered information-rich cases (Etikan et al., 2016; Palinkas et al., 2015). Robinson (2014) posited that purposeful sampling is best when selecting a single case study. Similarly, Piekarri et al. (2010) stated that purposeful sampling is best for qualitative case studies. Purposeful sampling is the best practice for a single case qualitative study (Etikan et al., 2016; Palinkas et al., 2015; Piekarri et al., 2010; Robinson, 2014). I used purposeful sampling for this study.

Palinkas et al. (2015) identified the various methods to justify the sample size for interviews in qualitative research. According to Palinkas et al. (2015), one method is to cite qualitative methodologists' recommendations. According to Palinkas et al. (2015), another technique is to adopt the sample size used in other similar research and design. Palinkas et al. (2015) noted that Creswell recommended using four to five interviews per case study. Robinson (2014) took a more integrated sample size view and recommended $N=1$ for interviews based on case studies. In this case study, I used a sample size of five, keeping within the sample size range of four to five interviews per case study recommended by Creswell and Poth.

According to Palinkas et al. (2015), data saturation is achievable by allowing multiple participants to respond to the same question during interviews. Concerning data saturation, Palinkas et al. (2015) indicated that data saturation involves bringing more participants into the study until the data gathered by the researcher reaches a point where no additional data is available. I attained data saturation by the fourth interview.

Furthermore, Fusch and Ness (2015) also noted that data saturation is achievable by collecting rich and thick data. Rich data refers to data from multiple sources, and thick data as lots of data (Fusch et al., 2018; Fusch & Ness, 2015). Purposeful sampling is used in qualitative research when identifying and selecting rich and thick data (Etikan et al., 2016; Palinkas et al., 2015). However, Burmeister and Aitken (2012) claimed that data saturation is not necessarily about numbers in sample size but thick, rich data. Burmeister and Aitken (2012) further contended that neither a large sample size nor a small sample

size might result in data saturation. Therefore, it is best to consider data saturation as rich, thick data (Burmeister & Aitken, 2012).

I used purposeful sampling to select participants with experience and knowledge about a phenomenon in this study. The strategy I used to identify and select participants for a study is related to their leadership roles. This study's target population included the charity leaders who would most likely have the most knowledge and experience to add rich, thick information to address the research question.

I emailed the initial request for participation to the target population through the partner's organization's general email address. The request included a brief description of the research purpose, the participants' inclusion criteria, sample interview questions, and participants' information about their involvement in the study. Participants who met the inclusion criteria and were willing to participate in the study indicated their intention to do so in a separate email. I provided participants with pseudonyms to protect their privacy.

Zoom is an economical and convenient alternative to an in-person interview (Gray et al., 2020). I used Zoom to conduct the study participants' interviews. I conducted the interviews at my home in a quiet room with no one else, with the door closed and a do not disturb sign on the door. I used Zoom to record and store the audio files and to enable screen-sharing capabilities and password protection. Archibald et al. (2019) found that 69% of participants preferred using Zoom for interviews rather than in-person, telephone, or other video conferencing. Archibald et al. (2019) revealed the

viability of Zoom as a tool for qualitative data collection because it is easy to use, cost-effective, and contains data management and security features.

Ethical Research

The Belmont Report is the regulatory framework for ethical research involving human subjects (Forster & Borasky Jr, 2018; Miracle, 2016). According to Brakewood and Poldrack (2013), *The Belmont Report* is the basis for current ethical research principles involving human subjects. *The Belmont Report* comprises three ethical principles in human subject research: respect for persons, beneficence, and justice (Adashi et al., 2018; Brakewood & Poldrack, 2013; Friesen et al., 2017). *The Belmont Report* includes three ways to apply the Belmont principles: obtaining the participants' informed consent, balancing the participants' risks and benefits, and selecting subjects appropriately (Brakewood & Poldrack, 2013; Miracle, 2016).

Regarding respect for persons, the researcher must ensure that the participants voluntarily decide to participate in the study and understand the purpose, procedure, risks, and possible benefits (Brakewood & Poldrack, 2013; Miracle, 2016). I emailed the consent form to all participants through the partner organization's email address. The participants voluntarily agreed to participate and were aware of the purpose, procedure, risks, and potential benefits of participation. This study was voluntary, and participants could accept or decline the invitation to participate.

The Belmont Report outlined that beneficence is an obligation not to cause injury to participants but to maximize benefits and minimize harm. Concerning the Belmont principle of risks and benefits, minimizing the participants' risks involves carefully

protecting the participants' confidentiality and ensuring data security (Adashi et al., 2018; Brakewood & Poldrack, 2013; Friesen et al., 2017). To ensure confidentiality, I removed all information that could identify the participant's or organization's name or any other information to identify the participants or the organization in the study. I used passwords with numbers, letters, and special characters for data security. I locked any hard copies of information from the interview, transcription, and analysis in a container in a secure location. I would keep all data from the study for five years in keeping with the Institutional Review Board's (IRB's) data retention policy. I collected no data before IRB approval adhering to IRB guidelines for conducting the study.

A study must benefit the participants or society (Brakewood & Poldrack, 2013). Concerning the benefits of this study, participants will have the opportunity to use their knowledge, experience, and insights to make a valuable contribution to management practices regarding charities' long-term sustainability. There was no payment, thank-you gifts, or reimbursement for participants' involvement in the study. I provided all participants a consent form outlining the study's voluntary nature, the purpose, risks, benefits of the study, the inclusion criteria, sample interview questions, the study participants' confidentiality, and data protection.

According to *The Belmont Report*, the concept of justice is manifested most clearly in the subjects selected for participation (Adashi et al., 2018; Brakewood & Poldrack, 2013). Participants are essential to the study. Participants added rich, thick details to the study that may benefit the charitable sector and society. This study was voluntary, and participants could withdraw their participation at any study phase. If

participants decide to be in the study, they can change their minds later. Participants may stop or end their participation in this study at any time.

Data Collection Instruments

Yazan (2015) noted that researchers use interviews, observation, and document review as data collection instruments in qualitative research. The data collection instruments I used in this study included the researcher, semistructured interviews, and document review. Fuesh and Ness (2015) argued that researchers are the data collection instrument and cannot detach themselves from the research. Bourke (2014) also argued that the nature of qualitative research is that the researcher is a data collection instrument. I was responsible for all aspects of this study, including formulating the research and interview questions, recruiting participants, interviewing participants, collecting and analyzing data, and presenting the findings.

Yazan (2015) posited that interviews are among qualitative research's most widely-used data collection methods. The interview protocol and interview questions are available in (Appendix A). I used a semistructured interview as this study's primary data collection instrument. McIntosh and Morse (2015) argued that the purpose of the semistructured interview is to ascertain the participants' perspectives concerning their experiences relating to the research topic. Kallio et al. (2016) noted that the semistructured interview is suitable when researchers explore individuals' perspectives and opinions. In this study, I conducted semistructured interviews. Yazan (2015) posited that the interviewer must develop an openness and dialogue attitude during interaction with the interviewee. I followed an inductive approach, utilizing flexible questions and

emphasizing rich and thick information. The interview questions were open-ended. Burg et al. (2015) argued that with open-ended questions, participants could provide rich and thick information, thus influencing the research's quality. I used open-ended questions in this study to allow participants to respond freely, probing some responses, thus encouraging further discussion.

In document review, researchers review relevant documents about the organization's history, operations, financial position, and web disclosure to corroborate information emanating from the interview (Owen, 2014). In this study, I reviewed the organization's documents, including the organization's financial statements, and annual reports, from the organization's website to support the participants' responses.

The major strategies for enhancing validity and reliability in qualitative inquiry include member checking, peer review, triangulation, and external audits (Morse, 2015; Wadams & Park, 2018). I employed member checking to enhance the validity and reliability of the data collection process. In member checking, research participants confirm the accuracy of data gathered, transcribed, and interpreted from the interview process (Hadi & Closs, 2016; Harvey, 2015). Regarding member checking, each participant received a written and audio copy of their interview transcript by email and confirmed their accuracy.

Data Collection Technique

According to Yazan (2015), qualitative case study researchers use interviews, observation, and document review as data collection techniques. The data collection technique I employed consisted of semistructured interviews and document reviews.

Paradis et al. (2016) posited that interviews are ideal when documenting participants' accounts of a particular situation or phenomenon. Jamshed (2014) argued that interviews are the most frequently used data collection technique in qualitative research, and most qualitative research interviews are semistructured. According to Jamshed (2014), researchers use semistructured interviews extensively as an interviewing format in qualitative research. Wamba et al. (2015) used semistructured interviews in their case study on the need for improved services in a nonprofit organization in New South Wales. In a nonprofit case study, Singh (2014) also utilized semistructured interviews to explore transactional relationships. In this qualitative case study, participants shared their experiences through semistructured interviews.

Regarding document reviews, I reviewed the charity's annual reports, including its yearly audited financial statements on its website. When utilizing documentation reviews, Owen (2014) recommends that the researcher review records that focus on the entity's history, operation, regulation, annual reports, and financial statements. Singh (2014) employed document review to collect data to conduct a nonprofit case study. Singh (2014) reviewed relevant nonprofit financial statements and non-financial information on the website.

Data Organization Technique

A research log is a valuable tool for entering, organizing, and storing data to document various aspects of the research process (Osborne, 2016). I used the research log to enter, organize, and store all data. I kept all electronic and hard copies of data private and confidential. I used a password-protected combination of numbers, letters, and

special characters to safeguard data security for all electronic data arising from the interview, transcription, and analysis. I stored hard copies of information obtained from the interview, transcription, and analysis in a locked container in a secure location. I securely stored all data collected from the study according to the IRB data retention policy for 5 years.

Data Analysis

According to Maguire and Delahunt (2017), data analysis is crucial to qualitative research credibility. Maguire and Delahunt (2017) argued that using thematic analysis in data analysis is valuable for enhancing the credibility of the research process. According to Kiger and Varpio (2020), thematic analysis is an appropriate method for researchers to understand participants' experiences and perspectives across a data set. Thematic analysis is the process researchers use to identify patterns or themes within qualitative data necessary for the researcher to address the research question (Maguire & Delahunt, 2017). Thematic analysis is useful in identifying, organizing, describing, and reporting themes found within a data set and is a suitable method for examining different research participants' perspectives (Nowell et al., 2017). I used Braun and Clarke's (2006) six-step thematic analysis framework in this study. The phases of the thematic analysis included: (a) familiarizing oneself with the data, (b) generating initial codes, (c) searching for themes, (d) reviewing themes, (e) defining and naming themes, and (f) producing the report.

Phase one of the thematic analysis involves familiarizing oneself with the data, reading and re-reading the data, and sorting, organizing, and preparing the data for

analysis (Maguire & Delahunt, 2017; Nowell et al., 2017). To obtain a general sense of the data, I familiarized myself with the data by reading and re-reading the transcript and other data, including the participants' general ideas in written notes or memos. I organized the data by arranging data based on the interviews and participants. I transcribed the interview data using otter.ai transcription software and coded the data using inductive coding.

Phase two of the thematic analysis involved coding (Maguire & Delahunt, 2017). The coding process included reducing extensive data into smaller amounts of meaningful data by dividing the texts into segments and labeling them with a codeword or phrase that best describes their meaning (Maguire & Delahunt, 2017; Nowell et al., 2017). I used the NVivo data analysis software program to code, sort, and organize the data set.

During phase three of the thematic, I searched for themes. Themes are codes organized into more prominent themes for researchers to see a significant pattern in the research question (Maguire & Delahunt, 2017; Nowell et al., 2017). Initial codes began to form the main themes and subthemes (Nowell et al., 2017). I developed several themes by identifying codes from the descriptions participants discuss most often.

Phase four of the thematic analysis involved identifying and naming themes (Nowell et al., 2017). During phase four, I identified and named themes. The themes I identified were reviewed, modified, and developed. During this analysis phase, I determined that the data supported the theme, followed a clear pattern, and made sense. Identifying and naming themes aims to determine each theme's representation (Maguire & Delahunt, 2017; Nowell et al., 2017).

Phase five involved a detailed analysis of each theme, identifying the story behind each theme and how each theme fits into the entire data set relative to the research question (Maguire & Delahunt, 2017; Nowell et al., 2017). I analyze each theme and the stories behind each of them, and how they relate to the research question.

Phase six, producing the final report involved interpreting the meaning of themes by making sense of the data through the participants' response, interaction, the theoretical lens, the researcher's reflection, and its relation to the literature (Nowell et al., 2017). Direct quotes from participants were essential to the final report (Nowell et al., 2017). I used participants' direct quotes in the final report. In the final report, I included an analysis of the findings and conclusions on whether the findings support the literature review and conceptual framework.

Karlsen et al. (2017) used the thematic analysis six-step process in their data analysis when exploring intensive care nursing students' perceptions of simulation learning. Lehtomäki et al. (2016) also utilized the thematic analysis six-step approach for data analysis in their study on global connectedness in higher education.

I used NVivo data analysis software to facilitate sorting, organizing, and analyzing the interview data. Woods et al. (2016) revealed from their study that 99.6% of participants used ATLAS.ti or NVivo for data analysis. However, for interview data, 78.7% used NVivo compared to 68% who used ATLAS.ti. NVivo. NVivo was my choice of data analysis software for the data analysis because research shows that it is one of the more popular data analysis software (Creswell, 2017; Woods et al., 2016; Zamawe, 2015). NVivo is one of the most widely used data analysis software for qualitative data

analysis (Alam, 2020; Min et al., 2017; Phillips & Lu, 2018). NVivo data analysis software was helpful for sorting the data, coding the data, assigning codes, defining themes, building relationships, visualizing the data analysis results, and creating reports. Creating reports involves interpreting the meaning of themes through the participants' direct quotes, responses and interaction, the theoretical lens, the researcher's reflection, and its relation to the literature (Nowell et al., 2017).

Creswell (2017) used NVivo in his research. Secundo et al. (2018) used NVivo to discuss coding among researchers to achieve triangulation and ensure their study's validity in their qualitative case study. Hajdu et al. (2016) also used NVivo for data analysis in their forest and savannah deforestation case study. Toma et al. (2018) used NVivo in their case study concerning intellectual property protection strategies in the Research and Development department operations in the biopharmaceutical industry.

Reliability and Validity

Cypress (2017) noted that trustworthiness is an alternative to the concept of validity and reliability based on Lincoln and Guba's work. Trustworthiness refers to the truthfulness of qualitative research findings and readers' confidence in the results (Cypress, 2017). Cypress (2017) identified four criteria for trustworthiness: credibility, transferability, dependability, and confirmability.

Credibility is related to internal validity and is the confidence researchers' have in the truth of the research findings (Pandey & Patnaik, 2014). Hadi and Cross (2016) identified triangulation, peer briefing, member checking, and thick, rich description as researchers' strategies for ensuring a study's credibility. Cypress (2017) also identified

triangulation, peer briefing, member checking, and rich, thick data as researchers' techniques to ensure credibility in qualitative research. Carter et al. (2014) refer to triangulation as using multiple methods or data sources in qualitative research to achieve a well-developed and comprehensive understanding of a phenomenon. Also, Hadi and Closs (2016) noted the use of triangulation to ensure a study's credibility. Concerning triangulation, Carter et al. (2014) posit that a single method can never adequately explain a phenomenon. Researchers use multiple methods to understand a phenomenon better (Carter et al., 2014). In this study, I used data source and theory triangulation to enhance the study's credibility.

Harvey (2015) noted that in member checking, participants verify the researcher's accuracy of the transcript from the interviews (Harvey, 2015). According to Harvey (2015), member checking is useful for enhancing a study's credibility (Harvey, 2015). I used member checking to enhance the study's credibility by providing all participants with written transcripts and corresponding audio files from the interview to verify their accuracy. I received emails from all participants verifying the accuracy of the respective interview transcripts and audio files.

Transferability is related to external validity (Pandey & Patnaik, 2014). However, in qualitative inquiries, the findings generally apply to a particular group, so researchers have difficulty generalizing those findings (Pandey & Patnaik, 2014). A technique for establishing transferability is thick, rich descriptions (Pandey & Patnaik, 2014). Rich, thick descriptions include sufficient information about the study population, inclusion and exclusion criteria, sample size, data collection, and analysis (Hadi & Closs, 2016). I

included rich, thick descriptions in this study by providing sufficient information about the study population, inclusion criteria, sample size, data collection, and data analysis.

Regarding confirmability, researchers must ensure the findings are the participants' results and experiences, not those of researchers (Cypress, 2017).

Techniques used to establish confirmability include using an audit trail which involves a description of the research process from start to finish, including data collection, data analysis, findings, and conclusions (Cypress, 2017). I established confirmability through an audit trail detailing the research process, including the data collection, data analysis, findings, and conclusion.

Dependability refers to data stability supporting a study's findings, evaluation, interpretation, and recommendations (Korstjens & Moser, 2018). Researchers' techniques for establishing dependability include audit trail, member checking, and peer-review (Hadi & Closs, 2016; Korstjens & Moser, 2018; Pandey et al., 2018). According to Korstjens and Moser (2018), researchers use an audit trail so that others can study the transparency of the research process (Korstjens & Moser, 2018). According to (Korstjens & Moser, 2018), member checking is useful for ensuring dependability. Member checking is a process where researchers seek confirmation from research participants on the accuracy of the information, transcript, or data gathered and interpreted (Hadi & Closs, 2016; Harvey, 2015).

Data saturation is attainable when additional data collected results in little or no new valuable information relating to the study's objectives (Guest et al., 2020). Data saturation is attainable by (a) collecting rich, thick data, (b) including additional

participants in the study until no new data is available, and (c) asking interviewees the same question until no new data is available (Fusch & Ness, 2015; Palinkas et al., 2015). Fusch and Ness (2015) noted that a researcher could achieve data saturation by collecting rich and thick data. Rich data is data from several sources, and thick data is lots of data (Fusch et al., 2018; Fusch & Ness, 2015). I collected rich data from several sources, including interviews and document reviews. I also collected thick data by selecting the target population comprised of charity leaders who most likely had the most knowledge and experience to address the research question. Palinkas et al. (2015) indicated that data saturation is achievable by including additional study participants until no new data is available. According to Fusch and Ness (2015), researchers could achieve data saturation by structuring the interview questions in such a way as to ask participants the same questions until any additional participant provides no new data. During the interviews, I asked all participants the same questions. However, by the fourth interview, I found no new valuable additional information to answer the research question. I achieved data saturation by the fourth interview.

Transition and Summary

The charitable sector in Canada and other countries plays a crucial role in society's social, economic, educational, and religious furtherance (Cordery, 2019; Myers, 2017). Donations are crucial to charities' sustainability (Furneaux & Wymer, 2015; Sweeney, 2018). As a result, charity leaders must earn and retain donors' trust to maintain and increase donations to their charities.

In Section 2, I focused on developing and evaluating the methodological, conceptual, theoretical, ethical, and related underpinnings that guide this study. The conceptual framework was helpful in understanding and relating to the literature review and the research question. This study would be beneficial because the study participants will have the opportunity to use their knowledge, experience, and insights to make a valuable contribution to management practices.

In Section 3, I presented the findings and indicated both the professional and academic value of the findings. In section 3, I showed how the findings applied to professional practice and social change. In section 3, I made recommendations for action and further research and summarized my reflection and study conclusion.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative single case study was to explore the strategies charitable organizations' leaders use to maintain donors' trust and ensure continued donations. I recruited participants for the study by email invitation through the partner's organization's email address. The study findings emanated from five semistructured interviews within the sample size range of four to five interviews per case study recommended by Creswell and Poth. I used Zoom, an economical and suitable alternative to face-to-face interviews, to record and store audio files during the semistructured interviews (Da Silva, 2021; Gray et al., 2020). I achieved data saturation by the fourth interview. I used Otter.ai transcription software to transcribe the interviews. I used member checking to enhance the validity and reliability of the data collection process and mitigate personal bias. I applied Braun and Clarke's (2006) six-step thematic analysis framework, inductive coding, and NVivo data analysis software to analyze the data. The study findings were consistent with those in peer-reviewed journals in the literature review. In summarizing the study findings, the participants emphasized (a) accountability in donation acquisition and spending, (b) the need for external audited financial statements, (c) credibility, (d) sourcing government funding, (e) having good policies in place, (f) higher expenditure on charitable programs, (g) working with affiliated charities, (h) keeping in touch with previous donors, (i) meeting donors psychological need to donate, (j) donors project site visits, (k) acquiring new younger donors, (l) ensuring good quality of work, (m) telling stories about the beneficiaries of its charitable work, and (n)

transparency in its donations acquisition and expenditure. The following sections include the presentation of the findings, applications to professional practice, implications for social change, recommendations for action and further research, reflections, and a summary and study conclusion.

Presentation of Findings

The research question for this study was: What strategies do charitable organizations' leaders use to maintain donors' trust and ensure continued donations?

Data Analysis

To analyze the data, I used Braun and Clarke (2006) six-step thematic analysis framework, which included (a) familiarizing oneself with the data, (b) generating initial codes, (c) searching for themes, (d) reviewing themes, (e) defining and naming themes, and (f) producing the report. The thematic analysis is useful for identifying, organizing, describing, and reporting themes found within a data set in qualitative analysis for addressing the research question (Kiger & Varpio, 2020; Maguire & Delahunt, 2017). Thematic analysis is appropriate for researchers to understand different participants' experiences and perspectives about a phenomenon (Kiger & Varpio, 2020; Maguire & Delahunt, 2017).

Inductive Coding

In the coding process, I used NVivo data analysis software to reduce extensive data into smaller, more manageable, and meaningful data by dividing the text into segments and labeling the segments with a codeword or phrase that best describes their meaning. In inductive coding, researchers develop codes from the data using phrases or

terms most used by the participants, thus keeping the codes close to the data (Linneberg & Korsgaard, 2019; McGowan et al., 2020). I used inductive coding to develop codes from the participants' interview transcripts using phrases and terms most often used by the participants. I developed the codes directly from the data and stayed close to the data. To facilitate inductive coding from participants' responses, I used NVivo data analysis software to code, sort, organize the data, identify and name the themes, and relate those themes to the literature and conceptual framework.

Themes

Themes are codes organized into more significant themes allowing researchers to see a pattern to the research question (Maguire & Delahunt, 2017; Nowell et al., 2017). I developed several themes by identifying codes from the descriptions of the events and procedures that participants most discussed and essential to the literature review and the conceptual framework. The themes I identified were useful in providing headings in the findings section. I reviewed and modified the themes to ensure the data supported the themes, and the themes followed a pattern and made sense.

The following themes emerged from the data analysis (a) accountability, (b) audited financial statements, (c) credibility, (d) government funding, (e) having good policies in place, (f) higher expenditure on charitable programs compared to administration and fundraising, (g) working with affiliated charities, (h) keeping in touch with previous donors, (i) meeting donors psychological need to donate, (j) donors project site visit, (k) new younger donors acquisition, (l) quality of work, (m) storytelling, and (n) transparency.

Accountability

Accountability refers to the process of being called to account to stakeholders for organizations' activities (McDonnell, 2017). Participant 1 (P1), Participant 2 (P2), Participant 3 (P3), Participant 4 (P4), and Participant 5 (P5) described their experiences and knowledge concerning the accountability theme. Figure 2 represents the accountability theme, with the x-axis depicting the participants and the y-axis the number of coding references of each participant.

P1 stated,

With the funding that we get, the funding does come with requirements to provide certain reporting levels, so we'll provide reports that identify what the money was spent on. So when we partner with, say, an affiliated charity in Kenya, we go into Kenya, and we actually perform audits on the books to see where the money was spent, just show that the money was actually spent in the appropriate way.

Everything that we do, all our expenditures are tracked in our accounting system. We account for all the income that's received as well as any expenditures; we use the product called Razor's Edge, which tracks the amount of money that's donated to our charity, so that goes in through that system. And then that's kind of the main way certain financial information charities produce to account for their donation income and expenditure. Our annual report doesn't float until we have all of our audited financial statements needed and then is released, and our financial statements go to our audit review committee and then get passed on to our board. So we have an AGM each year as all of our financial information is

presented to the AGM once a year as well. If someone donates specifically to hurricanes, then we need to put it into our fund that's hurricanes. That's kind of that first step is receiving the funds through there making sure that it's put to the right area whether it's restricted or not restricted. We have a financial policy manual that we will use to kind of deal with how we track all of our finances and how donations are processed. We would have that sort of, to let people know where their funds went; a lot of people donate to where needed most. For example, the Canadian government, when they provide us with money for a rainy day, we have an educational project in Niger, Sudan, and Myanmar where all the money that comes in from the Canadian government has to be spent on the execution of that project. So we were going to track how all the money is spent, all the money transfers that go to the other country-affiliated charity offices what it has been spent on.

P2 stated,

When we do our budget, for example, for the next fiscal year, it includes then the donations that we have and also the estimates that we hope we will get. And that is, it shows the revenue expected revenue and expected expenditure and is approved by the Financial Committee, which is part of the board, and then it's approved by the board. Yeah, so accountability is both to people where the money is supposed to be spent, and accountability goes to the giver of the money, the giver and the receiver, so we are in between to make sure there's that accountability for the communities where the money is used. You gave us this,

and this is how it has been used; these are the quarters, this is the narrative, this is financial, and this is the audit. This is the evidence-based on our procurement process that everything was done as it should be, so that's how we do accountability both to those we are meant to serve and those who give us the money to serve. Here is the bidding process for the foods; this is how much was paid for the food; this is the truck. So that's how we follow step by step and have all that evidence and backup documents to prove that, that all the money was used for what it was supposed to be used for. And then we also provide financial reports.

P3 stated,

We have up-to-date financial statements; we produce a monthly financial statement where we track expenses against the budget. And then we, I know we have periodic statements that show our assets and liabilities statement of assets and liabilities revenues and expenses; we have basically all the standard accounting and financial statements you produce. Well, we have the budget; then we also get all the financial reports from the field, so we show this the actual budget, this is the actual what has been spent, and this is how your money has contributed. We have a project in Sudan, in Myanmar, and this is what's happening; we have what they call checks and balances, so that is the same. There are a number of people involved in checking it; someone does the entry, someone does the checking with the paper, and then it goes to the one person who checks it, then it goes to the CFO for final checking, and then the CFO circulates to the

Administrative Committee. So we do have layers of control and checking already put in place; there's the segregation of duty, so there's financial health check with our partners, like, our affiliated charities in Kenya and Cambodia, to name a few, personal visits, and Internal Audit.

P4 stated,

We have our annual report that is sent out yearly; in those reports, we would have an overview of what is done during the year. So we will send impact reports to persons who would have supported a project that supported financially a project that was being done. Yeah, so that's where budgeting is really important, making sure that we have a budget in place, where all actual anticipated expenditures are clearly stated and outlined.

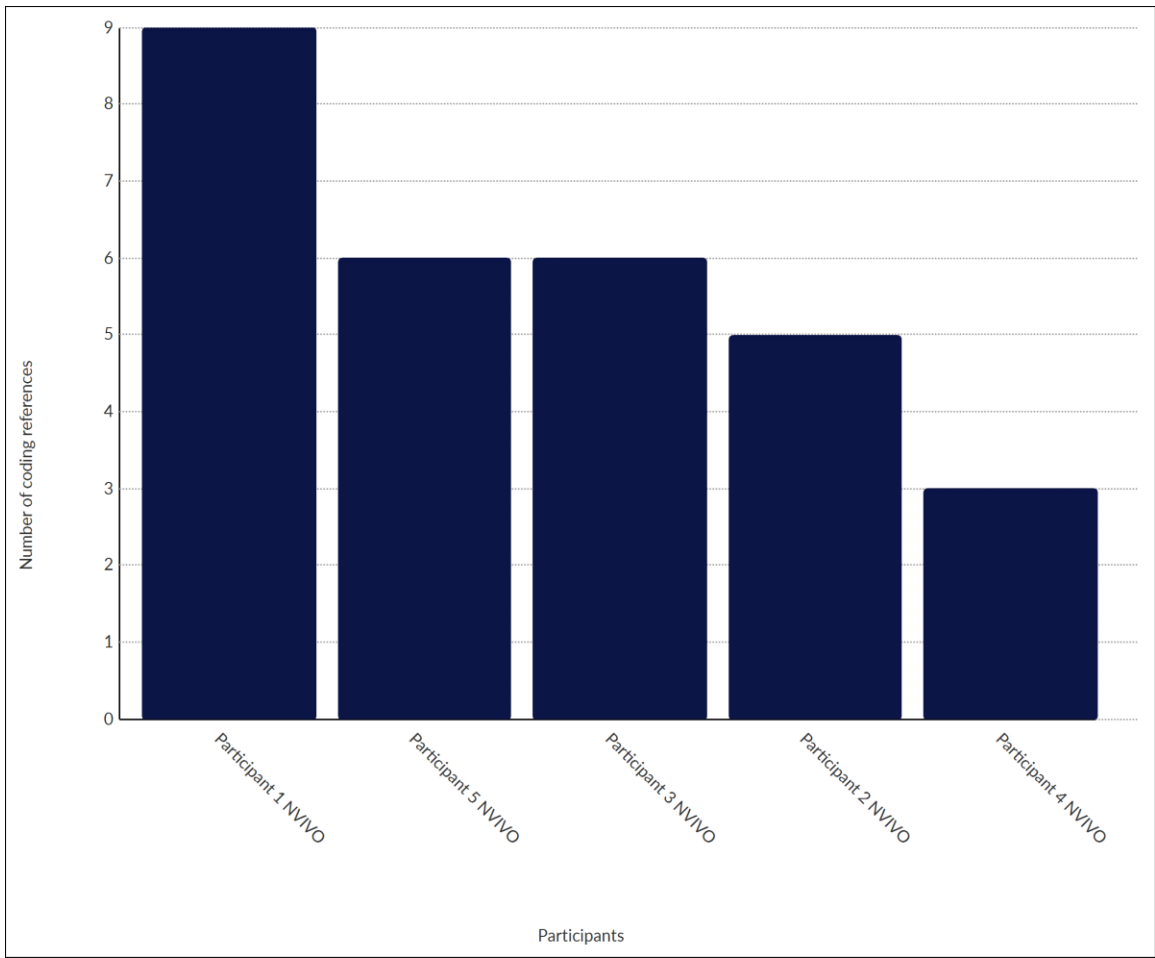
P5 stated,

Because when you make a donation to our charity, we use it for its intended purpose, and that is to help people. We use pie charts that seem to be the thing that conveys the message, also saying you know what's the industry standard, and it tells the donor very easily and visually how we're spending funds that are both donated and contractually given to us through government contracts. Most of the reporting that we're producing is, is an income and expenditure statement of some type for either that particular project or projects. When we talk about the other statements, we mean so many other important statements. The second most, of course, will be the balance sheet, but that is pretty much exclusively only used by the board, internally, but mostly the board. You take the income and expenditure

statements, and you compare that with a budget, compare that with your cash flow, and you're trying to line all those things. Reconciliation is where it starts, and then a review is where it ends. So as long as you've got it reconciled, and you've had someone review it. It should be accurate.

Figure 2

Theme- Accountability



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participant referenced the theme in their interview transcript. From “NVivo” by International Pty Ltd by QSR International Pty Ltd. (2020) NVivo (released in March 2020), <https://www.qsrinternational.com/nvivo-qualitative-data-analysis-software/home2020>. Copyright 1999-2021, QSR International PTY Ltd.

Audited Financial Statements

P1 through P5 described their experience and knowledge concerning the audited financial statements theme.

P1 stated,

And then we also make available. Our audited financial statements, so people can see that the financial statements match up with the information identified in the annual report. But that’s, that’s a big way for how we communicate with the donors about what the donations are being spent on. And, and then we’re also audited by an independent external auditor.

P2 stated,

And we also do audits. We get external firms to audit the projects, and we also share the audit reports to prove that all controls and measures were done. Then, I guess that audit is that overall, that checks everything, but we have our internal auditing, and we have external auditing as well.

P3 stated, “We get audited as well, where we make sure that we get audits.”

P4 stated, “So we will have auditors come in; they look at all our financial activities.”

P5 stated,

Externally, it really boils down to an audit. An audit is a key to validating and verifying the accuracy of our financial information that goes to sources that people want to see that you have had your financial statements reviewed by an external auditor. You know, they've expressed an opinion that is an unqualified opinion or as close to an unqualified opinion as you get in a charity that you solicit funds from the public. So, and that's what everyone looks for, and that's what all of our funders look for.

Credibility

P3 described their experience on knowledge regarding the credibility theme.

P3 stated,

Yeah, I think a key is, as leaders, I think we need to have to maintain some credibility that what we're really doing is what we have been commissioned to do. So I think it's really important that the leaders in an organization have the credibility that perception by the constituency that we are doing what we said we would do. I think that's good.

Government Funding

P1 to P4 described their experiences and knowledge regarding government funding.

P1 stated,

Over 50% of our funding comes from the Canadian Government. So far for example, the Canadian government, when they provide us with money for a rainy day, we have an educational project in Niger, Sudan, and Myanmar where

all the money that comes in from the Canadian government has to be spent on the execution of that project. Yes, the Canadian government provides us money saying, so they'll come in and say, you know we have \$50 million dollars to spend on education in Sub-Saharan Africa. So we would look at, and we would say, okay, well, we have the expertise to be able to do an education project in Sub Saharan Africa; we have partners in Sub Saharan Africa. So let's, let's put together a proposal. So we put together before that's a competitive process. We submit a proposal to the Canadian government, and they evaluate our proposal and award based on the merits of the proposal that they receive. And that's how we get almost all of our Canadian government funding. The Canadian government basically came to us and said we're trying to spend money through our trusted partners, and we were given almost \$4 million to spend in Cambodia and the Philippines. And that was just through them coming and saying we've got some extra money you want to use.

P2 stated, "So even when we get money for Yemen from individual donors or from the Canadian government, we have to work first with our affiliated charity in Yemen to do a needs assessment on the ground."

P3 stated,

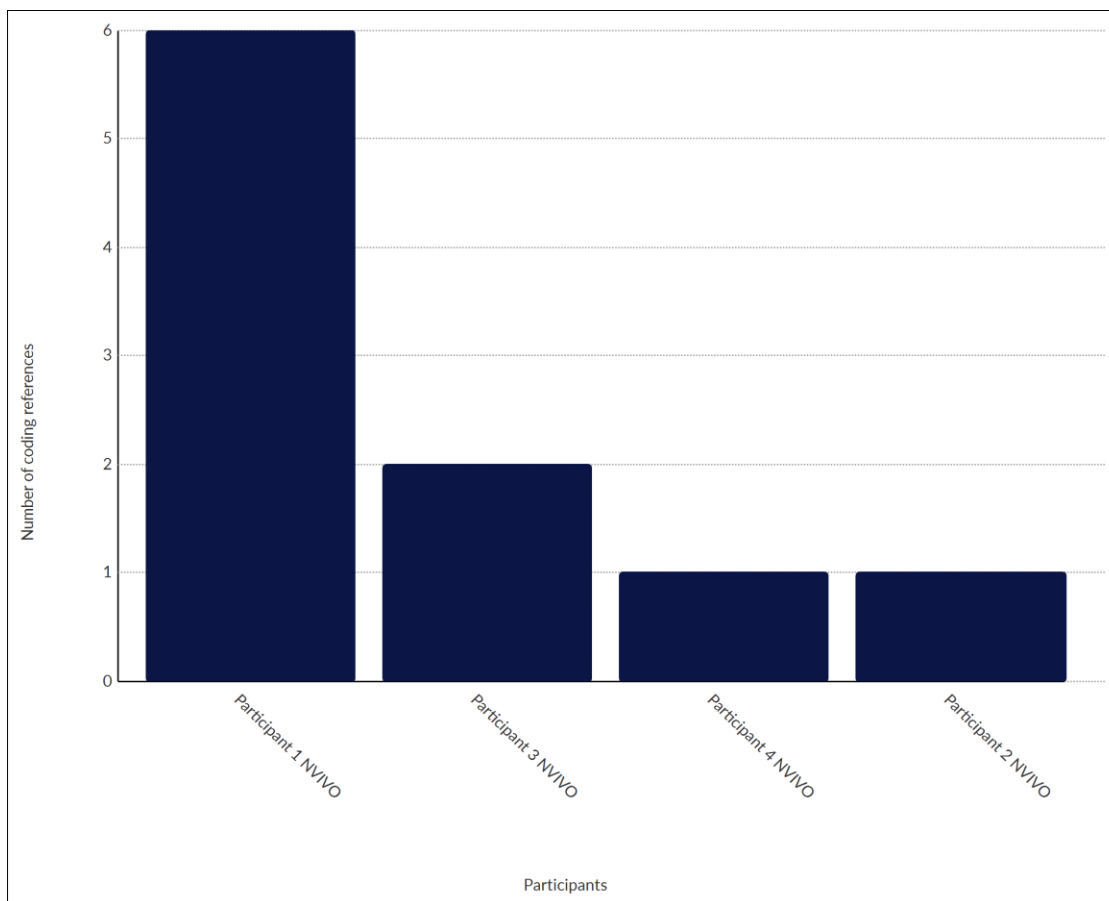
I think we're for, especially for me, I deal with the development funding, which is writing proposals for government funding. So, we do have a budget that gets approved by the board in terms of okay. This is our budget for this year, and we

are going to implement such and such project, which has been given funding by the Canadian Government.

P4 stated, “We also, instead of just accepting donations from private donors. We also strive to do government grants because that way, there’s a lot more accountability mechanisms in place.”

Figure 3

Theme- Government Funding



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Having Good Policies in Place

P1, P3, P4, and P5 described their experiences and knowledge of having good policies in place.

P1 stated, “We have a financial policy manual that we will use to kind of deal with how we track all of our finances, How donations are processed, and so, the way that our policies work is the only way that we could actually take that money and spend it on something else. Is it would actually require, It’s a couple of things if we can contact the donor, we would actually go back and contact the donor, and we still have their information, information to give this is what you donated to, but can we use it for something else so we would go back to the donor and see if they would get permission to use it.

P3 stated,

We make sure that we have good policies in place; we need to make sure that we have a conflict-of-interest policy; we upload those institutional policies to the

government website before we can even get any funding. We have a procurement policy; we also have a financial policy, so we have a number of policies that are in place, and we have HR policies as well. We have a security policy, we have a protection policy, we have gender policies, we have environmental stewardship policies, and we have all sorts of things that we know are required by the donors for us to be able to access funding.

P4 stated, “We have a gift acceptance policy that was created that way; it clearly outlines the types of gifts we will be receiving; it also outlines the ways in which we will process a donation, as well.”

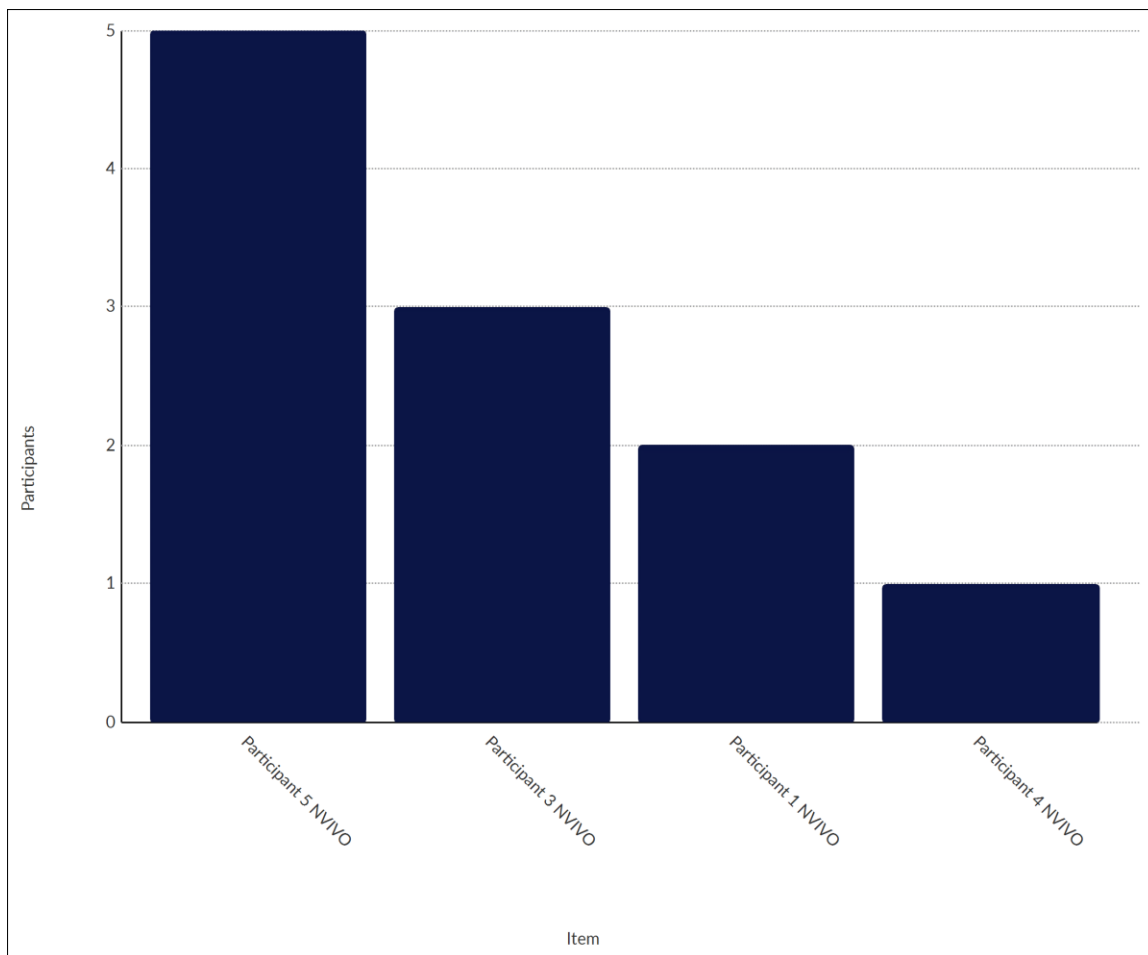
P5 stated,

Well, we have again a policy that helps us to demonstrate to people what’s our gift acceptance policy, I should say, what kind of gifts we deem as acceptable and what kind of gifts we won’t accept inside of this agency, and I think, you know it’s become more mainstream now, but you know. Policies, policies that we put in place, I mean, we have policies in place, your basic finance policies, your basic your field finance policies, and procurement policies. All of these contribute to our internal control environment, which demonstrates that we continuously have been documenting policies for a decade in this agency. Those are incredibly important things that more and more organizations and now even bring credibility to the organization when you have those policies written down and in place. Because one of the big things we see when these policies are living documents

and need to be revisited, to re-read, and perhaps you know, recited to make sure that people in our staff are following it.

Figure 4

Theme- Having Good Policies In Place



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Working with Affiliated Charities

P1, P2, and P3 described their experiences and knowledge of working with affiliated charities.

P1 stated,

Now, we only, our charity only works with our affiliated charities' local offices, we don't work with any other agency, and the reason why is because of accountability. So when we partner with, say, an associate charity in Kenya, we go into Kenya, and we actually perform audits on the books to see where the money was spent and show that the money was actually spent in the appropriate way. For example, the Canadian government, when they provide us with money for a rainy day, we have an educational project in Niger, Sudan, and Myanmar where all the money that comes in from the Canadian government has to be spent on the execution of that project. So we were going to track how all the money transfers that go to the other country-affiliated charities' offices what has been spent on. Yes, the Canadian government provides us money saying, Oh, what a call for proposals, so they'll come in and say, you know we're, we have \$50 million dollars to spend on education in Sub Saharan Africa. So we would look at, and we would say, okay, well, we have the expertise to be able to do an education project in Sub Saharan Africa; we have partners in Sub Saharan Africa.

P2 stated,

So even when we get money for Yemen from individual donors or from the Canadian government, we have to work first with our affiliated charity in Yemen to do a needs assessment on the ground. Every office goes through a rigorous process of making sure they have all their policies and procedures in place, they have their procurement policy they have their financial policy they have all those policies. The Canadian government basically came to us and said we're trying to spend money through our trusted partners, and we were given almost \$4 million to the spending in Cambodia and the Philippines. And that was just through them coming and saying we've got some extra money you want to use.

P3 stated, "So there's financial health check with our partners, like, our affiliated charities in Kenya and Cambodia, to name a few. Personal visits. Internal Audit."

Higher Expenditure on Programs Compared to Administration

P1 and P5 described their experiences and knowledge regarding higher expenditure on programs compared to the administration theme. P1 stated, "How many people were helped in any given year with the dollars that we were given? And that's typically where that ratio of dollars in programming versus dollars to administration comes annual report."

P5 stated,

All of our management and administration were funded by the federal government, which means that all the money that you're giving to us has gone towards programs. Actually, we secured enough funding from the federal government and their management and administration funding for every dollar we

spent on admin; we collected \$2 from them for administration. So for all of our projects, we say 20% will be retained to cover the cost of fundraising and administration. 80% will go towards that project directly guarantee

Keeping in Touch with Previous Donors

P1, P3, and P4 described their experiences and knowledge regarding keeping in touch with previous donors.

P1 stated,

So we maintain a database of people who have donated to our charity in the past. And we do send out, so we'll send written correspondence. We do have anybody that's given us consent to use it on our email list; we will send it out via email as well. And those are the kind of main ways to reach out, but we do, whether it's through our Razor's Edge database that we keep track of donors. We do make connections as well. So, for example, any large donors that we would have, we make a deliberate connection with them as well, so all we send them. We try to send thank you letters to previous donors and acknowledge the donations they made. And that's a way to also help to encourage that close connection so they will continue to donate. We do attend campaigns as well and usually, though not quite as deliberate because we're not specifically seeking, you know, previous donors, just another way to keep in front of our constituency and contacts with people who would be aware of our charity.

P3 stated,

I think we continue; we send them emails and say, okay, thank you for your donation, and this is an update. We do email communications to our donors, and then we also do mail. We're also looking at social media to attract the wanting to maintain the younger generation.

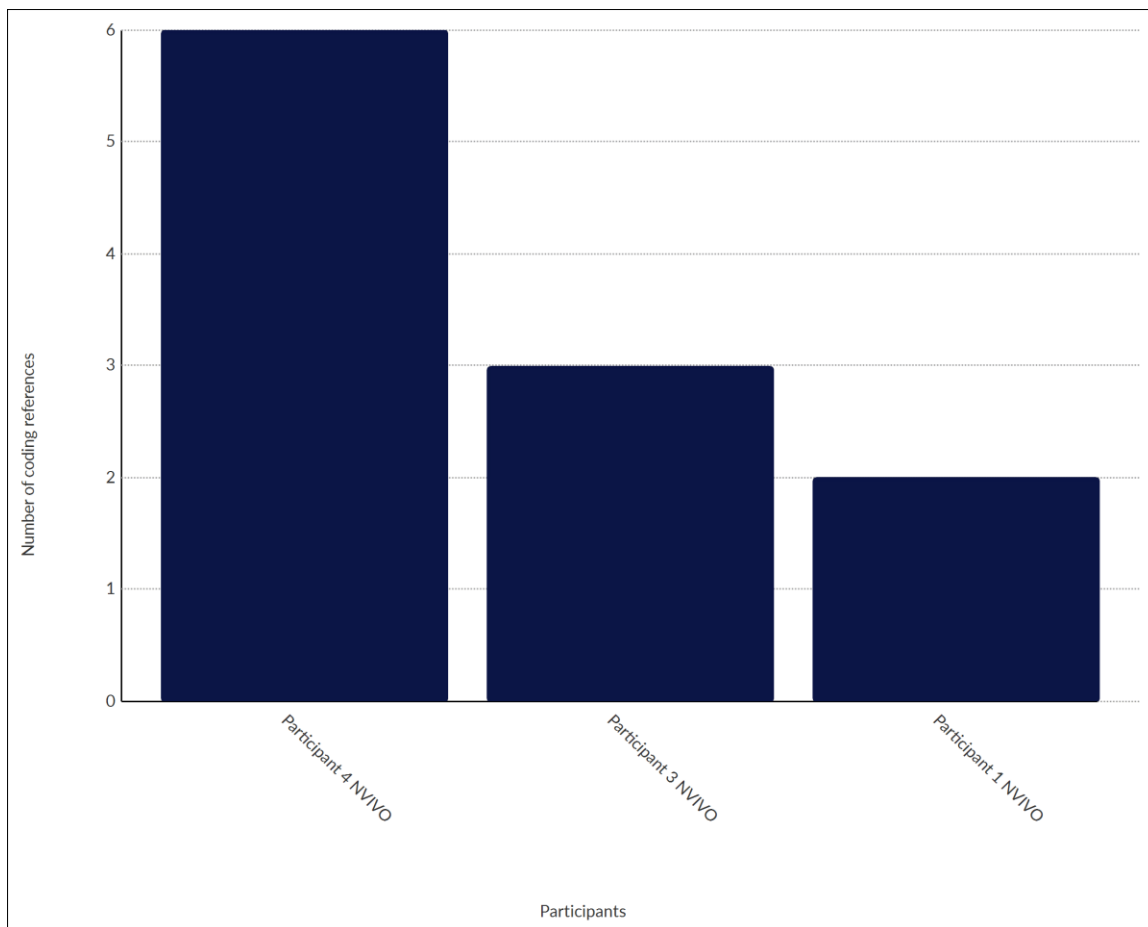
P4 stated,

For example, someone sends an email saying, hey, I would like information on X, Y, Z; we have a strategy here at our charity that all inquiries must be answered between 24 and 48 hours. So that would be either via email or on the telephone. Yes, we do value their interaction. And many times, when that happens, they then have a feel of who we are that we're personable; that personable feeling then translates into them being interested in what we do when they find out about it so that could be they can find out about us through social media. So, another thing is availability. So making sure that we are available or have a presence on all social media channels right now, we have a presence on Twitter, Facebook, and Instagram, right now those are three major social media platforms that we have a presence on, and then also with our website personal website we always make sure that we keep up to date and the information that is provided. We have to have a system in place, which we do call razor's edge. It's a fundraising database that most fundraisers use across North America. And so in that database, each person would have every person who donates to us has a profile. And there we have the information regarding their address. We have information about their giving

history, and we also have information regarding how they would like to interact with us.

Figure 5

Theme- Keeping In Touch With Previous Donors



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Meeting Donors' Psychological Need to Donate

P2, P4, and P5 described their experiences and knowledge concerning meeting donors' psychological need to donate.

P2 stated,

So, depending on what the donor wants to look at, if they're for education and want to support education, we direct them specifically to the education project and not to the health project, for example. So we have an array of interventions.

And so, we addressed that donor's psychological needs by directing them to what applies to them.

P4 stated,

So that's the beginning of the journey, so then if they find a cause that they would like us to do, as well. They can easily donate to us through our various means to which people can donate. So we always strive to make sure that the donation process is one that is effective and easy to maneuver, so very user-friendly. So we also have a wide variety of options. But also you know people know that they can call our office somebody is there at all times. Not all the time, but during our office hours, to take their credit card information, or they can send us a check in the mail; when someone sends us a donation. We strive to make sure that, at least maximum, a week, especially for persons who say they want their receipt right away. We try to make sure that no more than a week. Make sure no more than a

week or even two weeks before we send them that receipt in the mail. We have a special strategy for new donors whereby in addition to their receipt. They also get a small brochure about giving more information on who we are, so a snapshot of who we are, as well as a small token of our appreciation, just to let them know that you're special, that has proven to be very effective in regards to donor retention because many times those new donors after receiving that package, do find them donating again. Another step that we take. Yeah, so acknowledgment is also a really big component in meeting the psychological needs to make sure that they continue to donate. Another component is saying thank you. We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift, and we will also confirm their communication preference with us; that is also something going to be very effective. Once a donor is happy with an organization, i.e., the work that they do, the way that they communicate with them, more than likely they will give.

Those persons because of the frequency in which they're giving, we would receipt them once at the end of the year but also when we seeking them like to give at the end of the year, a really nice thank you package for them just to say thank you so much for the support you have given to us throughout the year. Overall, the goal is to make sure that our donors feel like they are appreciated.

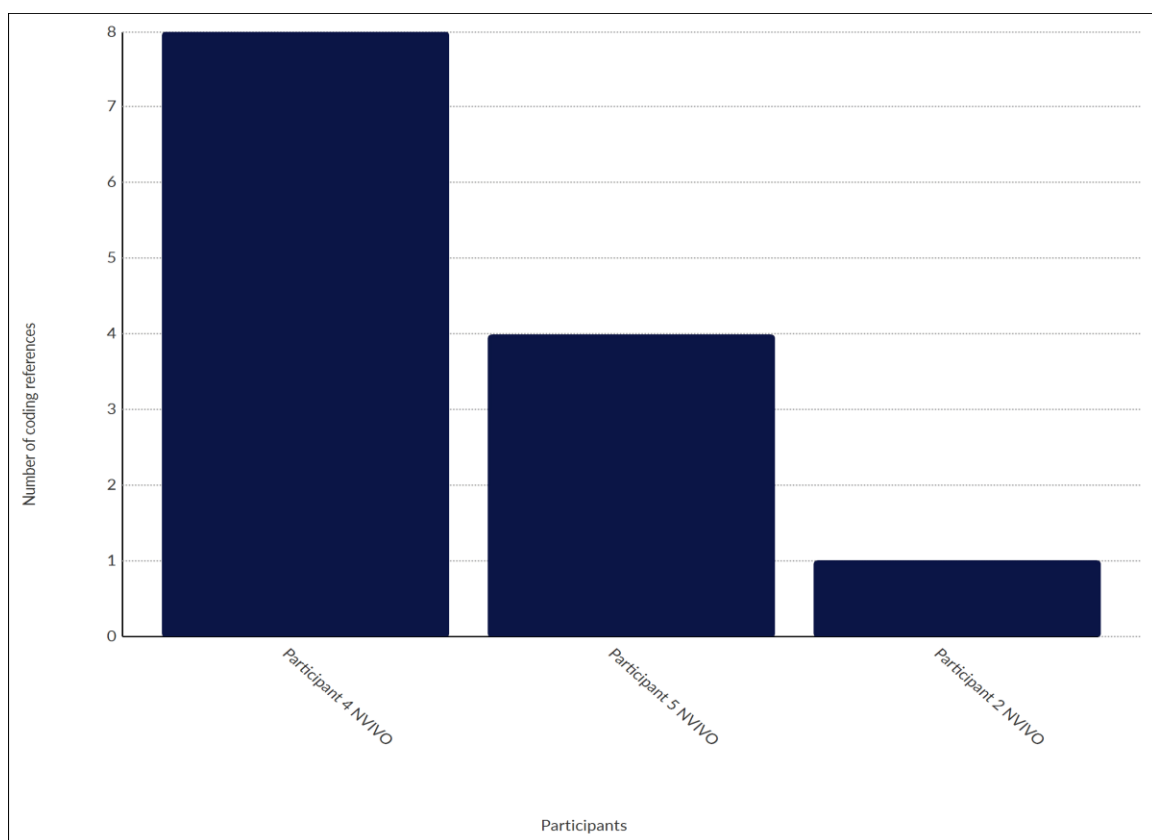
P5 stated,

And that's, that is the way that we address, donors, psychological need to continue donating to our agency is that you know they know that the organization

can be trusted because we've demonstrated that. And we've demonstrated that acknowledgment and appreciation for previous donors. And I think the last point that I made the appreciation is one of the most critical things. None of them really insist that they really want recognition, but they do appreciate that personal recognition. Thank you; we were thinking about you, or you know your previous donation has had a big impact on us.

Figure 6

Theme- Meeting Donors' Psychological Need To Donate



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New Younger Donors’ Acquisition

P4 and P5 described their experience and knowledge regarding new donors’ acquisition.

P4 stated,

It’s more on donor acquisition than on donor continuation but finding out a way to engage with the younger population, the younger generation, because one thing we have to be mindful of is that with our donor base, people get older when people die, and move on and if we just keep on looking at our current donor base and feeding it but not really looking for new acquisitions and new donors, you’ll find ourselves without donors. I’m thinking about how I am going to do that, exactly how are we going to streamline engaging the younger generation organization without changing our core operations and corporate support and the way that we look kind of what we do. So that is definitely something that we will have to look at, you know, trying to find a solution; we haven’t had one yet, but we’re hoping that one day we will.

P5 stated, “And it’s so difficult to get new donors, but once you have one, that relationship is so precious, and to keep that communication going.”

Project Trips Visit

P1 and P4 described their experiences and knowledge regarding project trips visit. P1 stated, “We sometimes make available project trips so that people can go and see, like, be on the ground and see what actually is happening.” P4 stated, “Or having them engage with us, maybe going on a trip to see our projects.”

Quality of Work

P2 described their experience and knowledge concerning the quality of work theme.

P2 stated,

To gain that donor’s trust to maintain that trust, we have to prove that quality. I think that adds to that trust. Because people want to make sure that you’re not just giving the poor, just anything, it has to meet some standards.

Storytelling

P1, P3, P4, and P5 described their experiences and knowledge regarding storytelling.

P1 stated,

So I’d say probably one of the big things we always try to tell stories from those that are benefiting from the funds that are donated, so we do try to collect and share stories from the field on a regular basis. Storytelling piece of something we are really trying to do. And then, you know, it’s still in the storytelling, letting people know the different areas that we’re, we’re spending. The website has a lot of information about different projects and stories that we’re doing as well.

P3 stated,

So what I know, my colleagues at SID, they usually do, most significant change type stories like since I have come in contact with the project here and address this is what happened to my life so I think being able to highlight the change the difference that your donation could make is one key strategy. So we tell them, not just we tell them real life-changing stories like more significant change type stories from various beneficiaries, and we gather these stories from the field, and we have our communications department who, who put the stories together and put it in a nice format. And that's when we start talking about what we've been doing at our charity. I think that also enhances repeated donations.

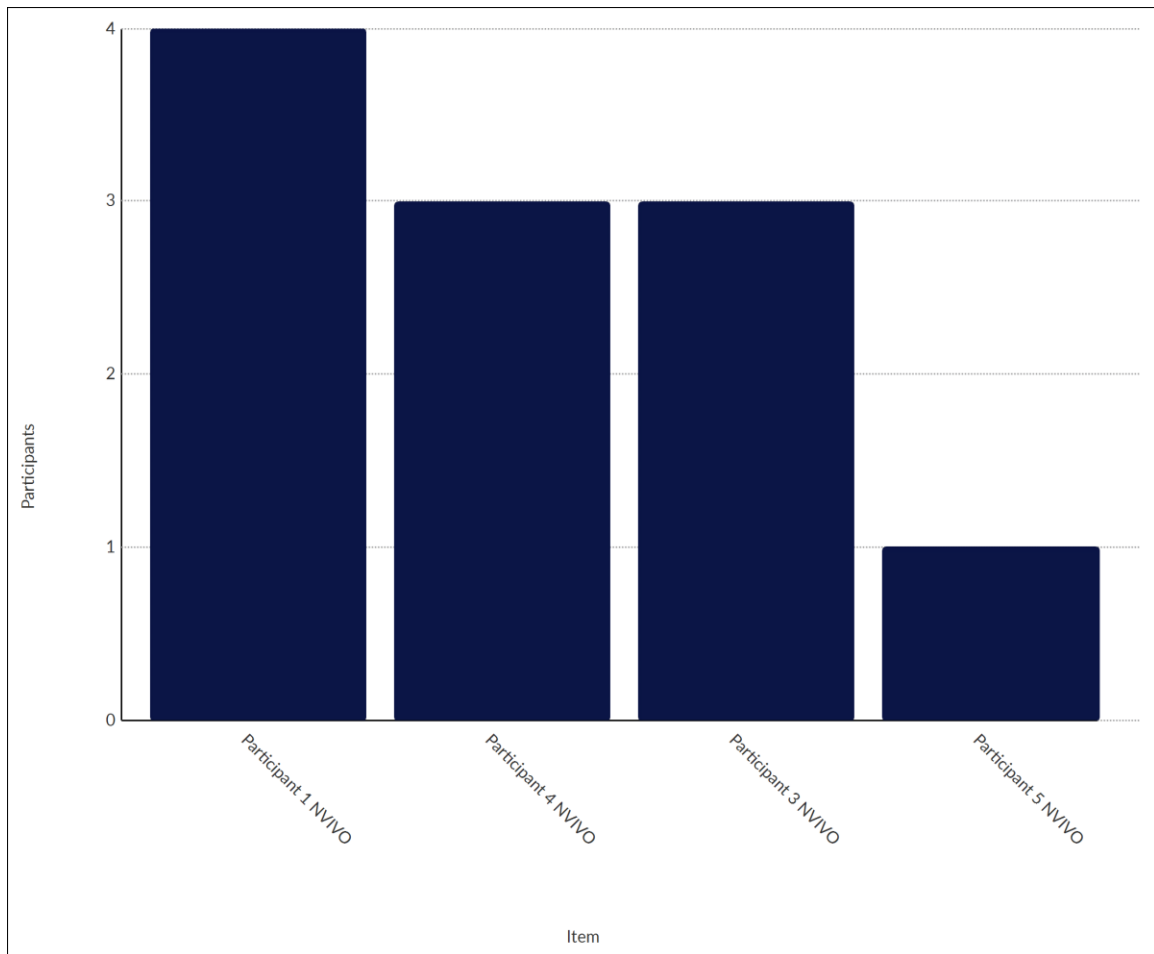
P4 stated,

We always try to make sure that they have made a difference; if not us telling you what we've been saying, you are part of it, You are a partner with us, and you're helping to make a difference in the world, wherever that may be to us. Just telling stories as well as a good way of showing what was done with their donation. So that acknowledgment letter is linked to this tells us a brief story. It tells a story of a project that is supported and what our charity is doing right, so in the way, we structure it, we will have the person who is the subject followed by the problem that you were facing before our charity team, showing what extra data to help and then the impact of what our charity worked with on their life and they would have been thankful.

P5 stated, “Telling the story of what’s happening on the ground, what’s the impact, how many people is it impacting, how many lives have been changed or affected or touched by the particular issue that we’re addressing.”

Figure 7

Theme-Storytelling



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Transparency

Transparency refers to the availability and accessibility of organizational activities and information (Bauhr & Grimes, 2017). P1 through P5 described their experiences and knowledge regarding the transparency theme.

P1 stated,

And really to try to help build a connection between the money and the people that it's actually going to tend to be a big, big item that we use, we use a number of different avenues for that as well, so we have our social media content. We advertise in the messenger, or we put an article in messenger magazine each month. We try to be as transparent as possible to show you know here's, here's where your money goes, here's how much of your money actually makes it to the end. I'll just post it on our web page on our website, so that's public information; anybody can go in and check out our annual report to see how the money is spent. The website has a lot of information about different projects and stories that we're doing as well; mostly, it would still be just kind of through our annual reports and being able to look at our website and see where money was spent.

P2 stated,

So far, for the government or for institutions, we provide reports; we provide narrative reports that show the activities that have been done to provide pictorial reports that prove that the activities have been done. The Canadian website presents the needs, and then there are various publishing articles that could be in emails; it could be through their messenger, for example, magazine. It could be through videos that are sent in various ways on social media. I think our audited statements are available on our website that shows how the money has come in and shows the money that has gone out. And there's that transparency inside, and there's transparency, externally as well, on our website and on the Canadian government website.

P3 stated, "And I think we also show it on our website. It's made available our financial audited financial statements."

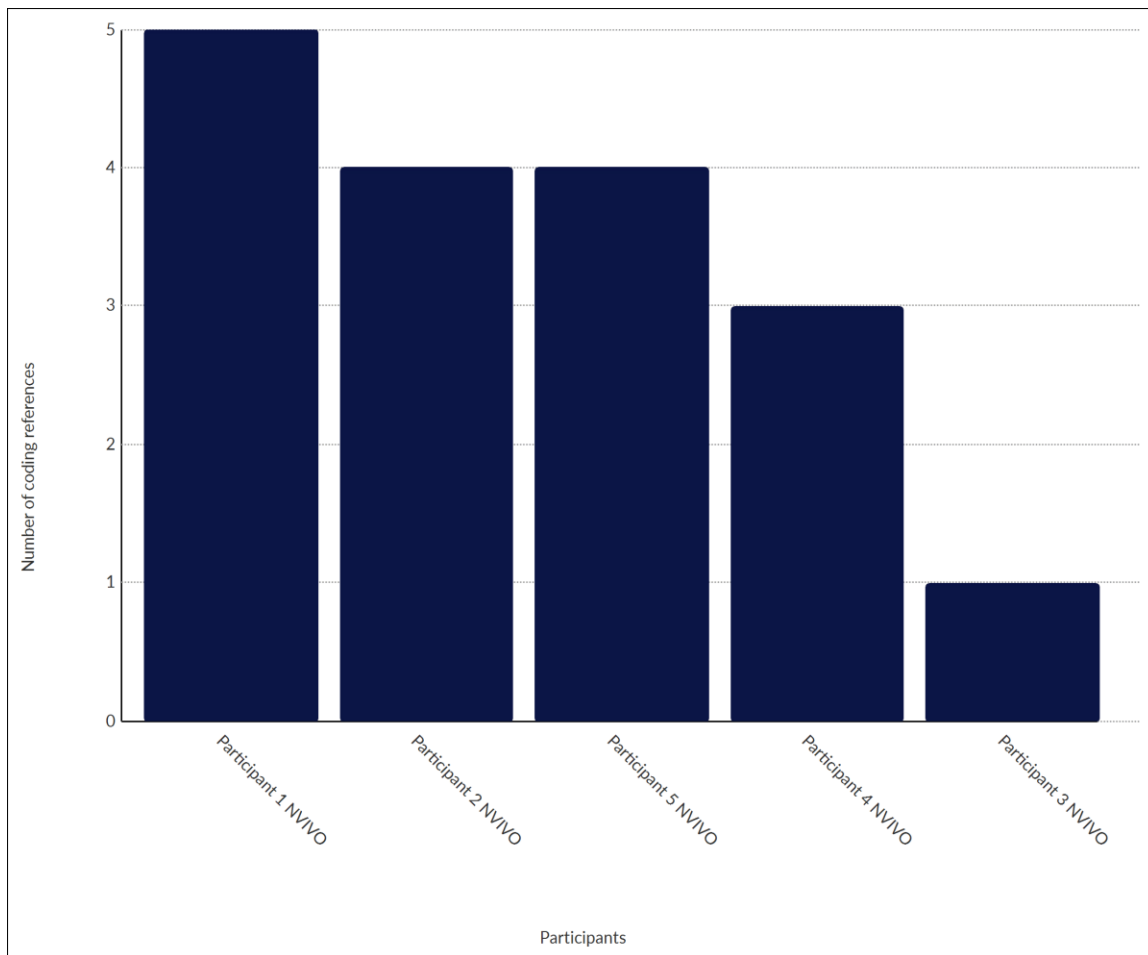
P4 stated,

Another aspect that we use in the annual report is the impact map, so it shows all the countries that we worked in and also the type of projects that were done. We also are very clear about our financial statements. They are easy to access on our website, as well as the annual report. So if you go to the charities directory on CRA, you will search for us, and you will find both our expenditure versus our revenue. And if I have a substantial donation that I want to make towards a particular country, and they always have a set of strategies and guidelines in place that they will have to follow to make sure that we have a budget in place, we create a proposal, a feasibility study, there's a lot of different components that

have to be in place and requirement and requirements that have to meet before we can accept the donation from, whether it will be the government or a private donor.

P5 stated,

What I see as our primary responsibility is to do what we need to do to maintain trust. And one of the things you know is it's a modus operandi. In the team is transparency. But transparency is a little different than the way maybe some people see transparency or some people do transparency. And that is, and I say this I've said this to the team when they come or whenever new people join us is that we need to be so transparent that we never say the word transparent, right, that transparency is something that is in us, and what we do. There are many different ways that we communicate that as well through both our website, through annual reports, and through various different media channels. So that, I would say you know it helps maintain that transparency as well you know that the reporting that goes through Canada Revenue Agency clearly explains where our donations are coming from, whom they're coming from. Transparency is the organizational culture; it's not a statement. The bottom line, and that's something that you know we take very seriously at our charity, is that, you know, transparency is something that we need to be, not something that we need to say.

Figure 8*Theme-Transparency*

Note. This figure is my original, unpublished work. The x-axis depicts individual participants, and the Y-axis states the number of references to the theme made by each participant. The figure shows how frequently each participant referenced the theme in their interview transcript. From “ NVivo” by International Pty Ltd by QSR International Pty Ltd. (2020) NVivo (released in March 2020), <https://www.qsrinternational.com/nvivo-qualitative-data-analysis-software/home2020>. Copyright 1999-2021, QSR International PTY Ltd.

The Study Findings Confirm, Disconfirm, or Extend Knowledge Compared with the Findings with Other Peer-Reviewed Studies from the Literature Review.

The findings that emerged from this study were consistent with other findings from peer-reviewed studies from the literature review. All the study participants highlighted the importance of accountability as a strategy to maintain donors' trust and ensure continued donations.

Accountability

Accountability involves giving account for organizational activities (Bauhr & Grimes, 2017; McDonald, 2017).

P1 stated,

We have a financial policy manual that we will use to kind of deal with how we track all of our finances and how donations are processed. We would have that sort of, to let people know where their funds went; a lot of people donate to where needed most.

P2 stated,

So that's how we follow step by step and have all that evidence and backup documents to prove that, that all the money was used for what it was supposed to be used for, and then we also provide financial reports.

P3 stated,

Donors should know where their donation goes and how they are spent

We have our annual report that is sent out yearly; in those reports, we would have an overview of what is done during the year. Everything that we do, all our expenditures are tracked in our accounting system, which accounts for all the income that's received as well as any expenditures.

P4 said: "Yeah, so that's where budgeting is really important, making sure that we have a budget in place, where all actual anticipated expenditures are clearly stated and outlined."

The accountability findings were supported by peer review journals from the literature review. In support of P1, P2, P3, and P4 findings, Hyndman and McKillop (2018) noted that sound accounting practices and reporting could increase donations. Also, a sound accountability system is a solid foundation for establishing trust (Hyndman & McKillop, 2018; Xiao, 2017). P4 stated, "So we will send impact reports to persons who would have supported a project that supported financially a project that was being done."

P5 stated,

Because when you make a donation to our charity, we use it for its intended purpose, and that is to help people. We use pie charts that seem to be the thing that conveys the message, also saying you know what's the industry standard, and it tells the donor very easily and visually how we're spending funds that are both donated and contractually given to us through government contracts.

In concurring with P4 and P5 findings, Feng and Elder (2017) posits that accountability is an essential mechanism for the charity sector in maintaining donors'

trust and the donors' financial support by providing an account of the charity's activities. P5 states, "Most of the reporting that we're producing is an income and expenditure statement of some type, for either that particular project or projects." In support of P5 findings, McKillop (2018) argued that accounting information is crucial because it provides donors with information regarding the charities' income and expenditure.

Audited Financial Statements

All the study participants stressed the importance of audited financial statements as a strategy to maintain donors' trust and ensure continued donations. P1 stated, "We're also audited by independent external auditors; we also make available our audited financial statements." P2 stated, "And we also do audits, we have external auditors that check everything, we get external firms to audit the projects, and we also share the audit reports to prove that all controls and measures were done." P3 stated, "We get audited as well." P4 stated, "So we will have auditors come in they look at all our financial activities." P5 stated, "An audit is a key to validating and verifying the accuracy of our financial information that goes to source that people want to see that you have had your financial statements reviewed by an external auditor."

All participants' findings concerning audited financial statements align with the findings from other peer-reviewed literature. Donors will trust charities and be more inclined to donate if charity leaders account for the charities' activities by preparing and presenting audited financial reports (Furneaux & Wymer, 2015; Sargeant, 2014). Independent auditors are essential in ensuring charity leaders' accountability and enhancing charities' financial statement's credibility (Harris et al., 2019; Reheul et al.,

2018). Audited financial statements are helpful in providing the public with greater trust and confidence in the charity's activities, leading to likely increases in future donations (Harris et al., 2019; Hyndman & McKillop, 2018; Reheul et al., 2018). Government and private donors consider the external auditor's report and opinion before making informed donation decisions (Reheul et al., 2018). According to Reheul et al. (2018), nonprofit organizations benefit from auditing engagement because auditing engagement positively influences future donations.

Credibility

P3 findings stress the importance of credibility as a strategy to maintain donors' trust and ensure continued donations.

P3 said:

Yeah, I think a key is, as leaders, I think we need to have to maintain some credibility that what we're really doing is what we have been commissioned to do. So I think it's really important that the leaders in an organization have the credibility that perception by the constituency that we are doing what we said we would do. I think that's good. It's also very important for the board to choose leaders who embody our charity's values and who have the personality that they can show it and project in them really the work of our charity.

In support of P3 findings, Hur et al. (2014) declared that an organization's credibility is the degree to which donors or consumers believe in the organization's trustworthiness and proficiency. Donors will trust charities and be more inclined to donate if charity leaders promote and maintain a sound reputation, credibility, and

organizational ethics (Furneaux & Wymer, 2015; Sargeant, 2014). De Vries et al. (2015) argued that trust is an essential concept for individual charitable giving, and trust creates the very foundation on which charities exist. Mastromatteo and Russo (2017) argued that trust plays a role in a charitable organization's existence. Hyndman and McConville (2018) also argued that good accountability, transparency, and substantial donor trust relationships are crucial for avoiding scandal and safeguarding charitable organizations' resources.

Government Funding

P1, P2, P3, and P4 findings accentuated the importance of sourcing government funding as a strategy to maintain donors' trust and ensure continued donations. P1 stated, "Over 50% of our funding comes from the Canadian Government." P4 stated, "We also strive to do government grants because that way, there's a lot more accountability mechanisms in place."

P3 stated,

I think we're for, especially for me, I deal with the development funding, which is writing proposals for government funding. So, we do have a budget that gets approved by the board in terms of okay; this is our budget for this year; we're going to implement such and such project which has been given funding by the Canadian Government.

P1 stated,

As a part of our role as a Canadian charity, part of the reason why the government wants their money through our charity is that we provide financial support to the

country offices. The Canadian government basically came to us and said we're trying to spend money through our trusted partners, and we were given almost \$4 million to the spending in Cambodia and the Philippines.

P2 said: "So even when we get money for Yemen from individual donors or from the Canadian government, we have to work first with our affiliated charity in Yemen to do a needs assessment on the ground."

P1 through P4 findings are supported by the literature. Charities rely heavily on government and organizations for funding (Cordery et al., 2017; Eikenberry & Breeze, 2018; Yang et al., 2017). Nonprofit organizations apply for and receive government funding to help carry out their charitable activities (Chen, 2016; Clifford & Mohan, 2016; Schatteman & Bingle, 2017; Webb, 2017). Nonprofit organizations also receive donations from several other sources, including the government (Schatteman & Bingle, 2017; Webb, 2017). Government funding to a charity serves to endorse the charity's quality, competence, and trustworthiness (De Wit et al., 2018; Lu, 2016; Shen et al., 2019). Donors may be more willing to donate to a charity if the government also donates to that charity (De Wit et al., 2018; Lu, 2016; Shen et al., 2019).

Having Good Policies in Place

P1, P3, P4, and P5 underscore the importance of having good policies in place as a strategy to maintain donors' trust and ensure continued donations. However, the literature does not appear to support those findings. P1 stated, "We have a financial policy manual that we will use to kind of deal with how we track all of our finances, how donations are processed."

P3 stated,

We make sure that we have good policies in place. We need to make sure that we have a conflict-of-interest policy. We have a procurement policy. We also have a financial policy. So we have a number of policies that are in place, and we have HR policies as well. We have a security policy. We have protection policies, and we have gender policies, we have environmental stewardship policies, and we have all sorts of things that we know are required by the donors for us to be able to access funding.

P4 said stated, “We have a gift acceptance policy that was created. That way, it clearly outlines the types of gifts we will be receiving. It also outlines the ways in which we will process a donation, as well”.

P5 said:

Policies, policies that we put in place; I mean, we have policies in place, your basic finance policies, Your basic your field finance policies, procurement policies. All of these contribute to our internal control environment, which demonstrates. Because one of the big things we see when these policies are living documents and need to be revisited, to re-read, and perhaps you know, recited to make sure that people in our staff are following it.

The findings showed that the charity leaders in this study implemented various financial, procurement, acceptance gift, gender, security, protection, environmental, and human resources policies to gain donors' trust, establish credibility, and foster better internal controls.

However, in the literature review, the researchers focus on policy neglect in the nonprofit sector. According to Anheier and Toepler (2019), there is policy neglect in the nonprofit sector, and accountability is typically limited to financial matters, leaving broader responsibilities and transparency unchecked. Anheier and Toepler (2019) further stated that due to this policy neglect, nonprofits could not fulfill their full potential for society, which increases the possibility of scandal, fraud, and failure, resulting in a loss of public trust. Prakash (2019) also argued that the nonprofit sector's core problem is policy neglect in fulfilling its roles as service providers and a vehicle for social change. Likewise, Mitchell and Calabrese (2020) argued that longstanding policy neglect of the nonprofit sector has led to calls for reforms in regulatory structures and policies to increase transparency and accountability. Nevertheless, according to Anheier and Toepler (2019), notable policy neglect in nonprofit organizations is neither intended nor beneficial but reflects a general policy stagnation.

Having Affiliated Charities

P1, P2, and P3 emphasized the importance of working with affiliated charities as a strategy for maintaining donors' trust and ensuring continued donations. However, the literature review does not appear to support those findings. P3 stated, "So there's financial health check with our partners, like, our affiliated charities in Kenya and Cambodia, to name a few. Personal visits. Internal Audit."

P2 stated,

Now, we only, our charity only works with our affiliated charities' local offices, we don't work with any other agency, and the reason why is because of

accountability. So even when we get money for Yemen from individual donors or from the Canadian government, we have to work first with our affiliate charity in Yemen to do a needs assessment on the ground. Every office goes through a rigorous process of making sure they have all their policies and procedures in place, they have their procurement policy, they have their financial policy they have all those policies. So when we partner with, say, an affiliated charity in Kenya, we go into Kenya, and we actually perform audits on the books to see where the money was spent and show that the money was actually spent in the appropriate way.

P1 stated,

For example, the Canadian government, when they provide us with money for a rainy day, we have an educational project in Niger, Sudan, and Myanmar where all the money that comes in from the Canadian government has to be spent on the execution of that project. So we were going to track how all the spent all the money transfers that go to the other country-affiliated charities' offices what has been spent on. Yes, the Canadian government provides us money saying, Oh, what a call for proposals, so they'll come in and say, you know we're, we have \$50 million dollars to spend on education in Sub Saharan Africa. So we would look at, and we would say, okay, well, we have the expertise to be able to do an education project in Sub Saharan Africa; we have partners in Sub Saharan Africa. Regarding the findings on affiliated charities, I did not find any relevant literature in the literature review to support the findings, nor did additional research produce any

appropriate results. Therefore, the findings on a charity's use of its international affiliated charities to partner with the government to carry out its international obligations, mandate, or program resulting in continued donations to a charity through government funding may add to new knowledge or an area for further research.

Higher Expenditure on Charitable Programs Compared with Administration and Fundraising.

P1, P2, and P3 highlighted the need for charity leaders to incur higher expenditure on charitable programs than administration and fundraising as a strategy for maintaining donors' trust and ensuring continued donation. P1 stated, "How many people were helped in any given year with the dollars that we were given? And that's typically where that ratio of dollars in programming versus dollars to administration comes annual report."

P5 stated,

All of our management and administration were funded by the federal government, which means that all the money that you're giving to us has gone towards programs. Actually, we secured enough funding from the federal government and their management and administration funding for every dollar we spent on admin; we collected \$2 from them for administration. So for all of our projects, we say 20% will be retained to cover the cost of fundraising and administration. 80% will go towards that project directly guaranteed.

The findings are supported by the literature regarding the need to incur higher expenditure on programs than on administration. Burt and Williams (2014) noted that donors would lose trust in a charity and reduce their financial support if charity leaders

spent more charitable resources on administration and fundraising instead of charitable programs and activities. Gneezy (2014) argued that donors tend to avoid charities that spend a higher percentage of their revenue on administrative and fundraising costs than charitable activities. According to Burt and Williams (2014), donors who trust charities think less of their donations go to administration and more to charitable programs and activities. Burt and Williams (2014) focused on charities' consequences of not spending a higher proportion of their donations on charitable activities. However, other researchers have found the opposite to be the case (Haski-Leventhal & Foot, 2016; Newman et al., 2019).

Keeping in Touch with Previous Donors

P1, P3, and P4 findings stressed the importance of keeping in touch with previous donors as a strategy to maintain donors' trust and ensure continued donations.

P1 stated,

So we maintain a database of people who have donated to our charity in the past. And we do send out, so we'll send written correspondence. We do have anybody that's given us consent to use it on our email list; we will send it out via email as well. And those are the kind of main ways to reach out, but we do, whether it's through our Razor's Edge database that we keep track of donors. We do make connections as well. So, for example, any large donors that we would have, we make a deliberate connection with them as well, so all we send them. We try to send thank you letters to previous donors and acknowledge the donations they

made. And that's a way to also help to encourage that close connection that doesn't continue to donate.

In coinciding with P1 findings concerning keeping in touch with previous donors, Oliver (2018) noted that it is vital to maintain relationships with donors by acknowledging and recognizing gifts and personal or private demonstrations of appreciation and support. As such, charity leaders must actively pursue donors in various ways to show gratitude for the donors' support (Pressgrove, 2017). Organizations' leaders must publicly recognize donors and appreciate their generosity and involvement (Pressgrove, 2017). Nonprofit leaders must express appreciation and thanks to the donors when nonprofit organizations receive donations (Pressgrove & McKeever, 2016). The very act of thanking a donor may strengthen the organization-donor relationship and lead to continued or even increased giving (Pressgrove & McKeever, 2016). P3 stated, "I think we continue; we send them emails and say, okay, thank you for your donation, and this is an update. We do email communications to our donors, and then we also do mail".

P4 stated,

For example, someone sends an email saying, hey, I would like information on X, Y, Z. We have a strategy here at our charity that all inquiries must be answered between 24 and 48 hours. So that would be either via email or on the telephone.

In agreeing with P3 and P4 findings, Pressgrove and McKeever (2016) indicated that personal donors' outreach through phone calls, emails, and letters or showing interest in the donors results in donors' respect for and trust in charities.

P4 said:

We have to have a system in place, which we do call razor's edge. It's a fundraising database that most fundraisers use across North America. And so in that database, each person would have every person who donates to us has a profile. Your call constituents. And there we have the information regarding their address. We have information about their giving history, and we also have information regarding how they would like to interact with us.

In keeping with P4 findings, Boenigk and Scherhag (2014) encouraged leaders to explore and implement communication strategies to broaden their understanding of donor relations, fundraising, and social media practices.

Meeting Donors' Psychological Need to Donate

P2, P4, and P5 findings underscore the importance of meeting donors' psychological need to donate as a strategy to maintain donors' trust and ensure continued donations.

P2 stated,

So, depending on what the donor wants to look at, if they're for education and want to support education, we direct them specifically to the education project and not to the health project, for example. So we have an array of interventions.

And so, we addressed that donor's psychological needs by directing them to what applies to them.

P4 stated,

So that's the beginning of the journey, so then if they find a cause that they would like us to do, as well. They can easily donate to us through our various, various means to which people can donate to it.

P2 and P4 findings are supported by the literature, as Khodakarami et al. (2015) stated that donors are motivated to give if they have control over their donations. Many charities, including the American Red Cross, now offer multiple causes to donors to direct their donations (Khodakarami et al., 2015). Khodakarami et al. (2015) argued that allowing donors the opportunity to direct their gifts toward different and specific causes can help increase donation intentions and donor retention. Also, according to Alston et al. (2021), more prominent donors give more when allowed to direct their donations to different causes and express given priorities. Ramanath (2016) argued that existing donors of the Christian faith are likely to be more satisfied and maintain a stable relationship if given options to identify and donate to the causes in a charity that shares their beliefs and values.

P4 stated,

We strive to make sure that, at least maximum, a week, especially for persons who say they want their donation receipt right away. We try to make sure that no more than a week. Make sure no more than a week or even two weeks before we send them that receipt in the mail. Those persons, because of the frequency in which they're giving, we would receipt them once at the end of the year.

The findings on donation receipts are consistent with previous research. Donors are motivated to give to charitable organizations because of the donation receipts they

receive for their gifts (Graca & Zwick, 2020; James III, 2018). Ko et al. (2014) posited that donors are motivated to give because of their donations' tangible benefits, such as donation receipts.

P4 stated,

We have a special strategy for new donors whereby in addition to their donation receipt. They also get a small brochure about giving more information on who we are, so a snapshot of who we are, as well as a small token of our appreciation, just to let them know that you're special, that has proven to be very effective in regards to donor retention because many times those new donors after receiving that package, do find them donating again.

P4 also stated,

We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift, and we will also confirm their communication preference with us; that is also something going to be very effective. Another step that we take. Yeah, so acknowledgment is also a really big component in meeting the psychological needs to make sure that they continue to donate. Another component is saying thank you. We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift, and we will also confirm their communication preference with us; that is also something going to be very effective. Overall, the goal is to make sure that our donors feel like they are appreciated, that they are listened to and that they are helping even with our messaging.

P5 stated,

And I think the last point that I made the appreciation is one of the most critical things. None of them really insist that they really want recognition, but they do appreciate that personal recognition. Thank you; we were thinking about you, or you know your previous donation has had a big impact on us.

Similar findings in the literature review showed that charitable organizations' leaders need to publicly recognize the donors and offer a sincere appreciation for the donors' generosity and involvement with the charity (Pressgrove & McKeever, 2016). Samek and Sheremeta (2017) argued that donation increases could occur when charities recognize the donors' gifts. According to Pressgrove and McKeever (2016), nonprofit leaders must express appreciation and thanks to the donors when nonprofit organizations receive donations. Many nonprofit organization leaders publicly thank donors and publish the donors' names in the nonprofit annual reports and websites (Pressgrove & McKeever, 2016). The very act of thanking a donor may strengthen the organization-donor relationship and lead to increased and continued donations (Pressgrove & McKeever, 2016).

Donors Project Trip

P1 and P4 identified donors' visits to the project site as one strategy to maintain donors' trust and ensure continued donation. P1 stated, "We sometimes make available mission trips so that people can go and see, like, be on the ground and see what actually is happening." P4 stated, "Having them engage with us, maybe going on a trip to see our projects."

P1 and P4 findings aligned with the peer-reviewed literature. Increasingly, non-governmental organizations (NGOs) have organized trips for major donors to visit and check on the implementation of development projects and to speak with the beneficiaries (Koot & Fletcher, 2021; Uddin & Belal, 2019). Such visits improve donor relations and enhance future funding support opportunities (Koot & Fletcher, 2021; Uddin & Belal, 2019).

New Younger Donors' Acquisition

P4 and P5 highlighted the critical importance of acquiring new young donors as a strategy for ensuring continued donations.

P4 stated,

It's more on donor acquisition than on donor continuation but finding out a way to engage with the younger population, the younger generation, because one thing we have to be mindful of is that with our donor base, people get older when people die, and move on and if we just keep on looking at our current donor base and feeding it but not really looking for new acquisitions and new donors, you'll find ourselves without donors. I'm thinking about how I am going to do that, exactly how are we going to streamline engaging the younger generation organization without changing our core operations and corporate support and the way that we look kind of what we do. So that is definitely something that we will have to look at, you know, trying to find a solution; we haven't had one yet, but we're hoping that one day we will.

P5 stated, “And it’s so difficult to get new donors, but once you have one, that relationship is so precious, and to keep that communication going.”

P4 and P5 findings are supported by the literature. A study on online effectiveness found that website accessibility is positively associated with the number of new young donors a site can attract and increase donations (Mittelman & Rojas-Méndez, 2018). Leaders in the charitable sector should develop strategies to improve the recruitment of new, especially younger donors (Becker, 2018; Blouin et al., 2018; Ki & Oh, 2018; Sargeant, 2014).

Quality of Work

P2 findings underline the need for quality of work as a strategy for maintaining donors’ trust and ensuring continued donations.

P2 stated,

To gain that donor’s trust to maintain that trust, we have to prove that quality. I think that adds to that trust. Because people want to make sure that you’re not just giving the poor, just anything, it has to meet some standards.

P2 finding is consistent with the argument made by Adema et al. (2019), signifying a correlation between charitable donations and the quality of the charitable product. Adema et al. (2019) also stated that most of the literature assumes that donors are interested in the final quality of the charitable product; positive quality ratings depend on higher charity quality, and higher charity quality likely results in higher donations. We find evidence that quality certification positively impacts donation levels (Adema et al., 2019). Adema et al. (2019) conclude that quality certification works best for prospective

donors rather than existing donors. Providing information on the quality of charitable work to donors who want to know shifts their donations towards the organizations (Karlan & List, 2020). In the case of charitable contributions, others donating to a charity could signal its quality and work (Andersson et al., 2021).

Storytelling

P1, P3, and P4 emphasized storytelling as a strategy to encourage donors to give to charitable organizations.

P1 stated,

So I'd say probably one of the big things we always try to tell stories from those that are benefiting from the funds that are donated, so we do try to collect and share stories from the field on a regular basis. Storytelling piece of something we are really trying to do. And then, you know, it's still in the storytelling, letting people know the different areas that we're, we're spending. The website has a lot of information about different projects and stories that we're doing as well.

P3 stated,

So what I know, my colleagues at SID, they usually do, most significant change type stories like since I have come in contact with the project here and address this is what happened to my life so I think being able to highlight the change the difference that your donation could make is one key strategy. So we tell them, not just we tell them real life-changing stories like more significant change type stories from various beneficiaries, and we gather these stories from the field, and we have our communications department who, who put the stories together and

put it in a nice format. Telling the story of what's happening on the ground, what's the impact, how many people is it impacting, and how many lives have been changed or affected or touched by the particular issue that we're addressing. P4 stated, "Just telling stories as well as a good way of showing what was done with their donation."

P1, P3, and P4 findings are associated with previous research findings. Storytelling is facts conveyed by stakeholders that make people more engaged and want to take action or change their environment (Robiady et al., 2021). Charity leaders may consider targeting those donors already donating and highlighting the benefits donation creates (Mittelman & Rojas-Méndez, 2018; Zhao et al., 2019). Charity leaders play a vital role in providing public benefits to society by improving individuals' lives through storytelling, thus contributing to positive social change (Cordery, 2019; Myers, 2017; Yasmin et al., 2014). Leaders of nonprofit organizations should be transparent by disclosing charity's financial statements and demonstrating how charitable activities have benefited communities (Blouin et al., 2018; Saxton et al., 2014).

Transparency

Transparency refers to the availability and accessibility of organizational activities and information (Bauhr & Grimes, 2017). P1, P2, P3, and P5 stressed the importance of transparency as one of the key strategies for maintaining donors' trust and ensuring continued donations.

P1 stated,

We try to be as transparent as possible to show you know here's, here's where your money goes, here's how much of your money actually makes it to the end. Mostly it would still be just kind of through our annual reports and being able to look at our website and see where money was spent.

P2 stated,

I think our audited statements are available on our website that shows how the money has come in and shows the money that has gone out. The Canadian website presents the needs, and then there are various publishing articles that could be in emails; it could be through their messenger, for example, magazine. It could be through videos that are sent in various ways on social media. So far, for the government or for institutions, we provide reports; we provide narrative reports that show the activities that have been done to provide pictorial reports that prove that the activities have been done. And there's that transparency inside, and there's transparency, externally as well, on our website and the Canadian government website.

P3 stated, "And I think we also show it on our website. It's made available our financial audited financial statements."

P5 stated,

And that is, and I say this I've said this to the team when they come or whenever new people join us is that we need to be so transparent that we never say the word transparent, right, that transparency is something that is in us, and what we do.

Transparency is the organizational culture; it's not a statement. The bottom line, and that's something that you know we take very seriously at our charity, is that transparency is something that we need to be, not something that we need to say.

P1, P2, P3, and P5 findings positively correlate with the literature. Web disclosure is helpful in improving donors' commitment (Blouin et al., 2018; Sargeant, 2014; Saxton et al., 2014). Saxton et al. (2014) also revealed that donors positively respond when organizations are involved in online information-sharing. In a study, Blouin et al. (2018) noted a positive relationship between charitable organizations' online financial disclosure and donors' willingness to continue donating. Likewise, Becker (2018) posits that donors respond positively to giving when charities utilize their financial statements' web disclosure. De Vries et al. (2015) also found that donors tend to trust transparent charities. Furneaux and Wymer (2015) also found that donors tend to trust transparent charities. Deng et al. (2015) revealed a positive relationship between organizations' transparency and donations. Deng et al. (2015) also revealed that the greater a firm's transparency, the more donations it receives. Furneaux and Wymer (2015) posit that people tend to donate to charities they trust, are familiar with, and are transparent in their reporting. Furneaux and Wymer (2015) argued that accountability and transparency as antecedents of trust. According to Furneaux and Wymer (2015), the practical implication of transparency is that charity leaders seeking to increase their donation base should pay attention to their credibility, transparency, and accountability. Donors will also trust charities if donors have unfettered access to the charities' financial activities regarding the use of donations through web disclosures and other reporting mediums (Furneaux &

Wymer, 2015; Sargeant, 2014). Transparency is an antecedent of trust, which refers to how confident donors are that charitable organizations' leaders would use the donations to benefit charitable purposes or causes (Alhidari et al., 2018; Furneaux & Wymer, 2015). Transparency through reporting is critical, and disclosing information on the status and completion of projects supported by donors is essential (Pressgrove & McKeever, 2016).

New Literature Published Since Writing my Proposal and Correlating the Literature with the Findings in the Study

The new literature discovered after writing the Proposal correlates with the findings in the study to the extent that the findings and new literature emphasis are on the need for transparency and accountability in the nonprofit sector. However, the new literature highlights the need for the nonprofit sector, including charities and NGOs, leaders to implement technological advancements to improve accountability and transparency (Farooq et al., 2020). Regarding some of the accountability and transparency findings.

P1 stated,

We have a financial policy manual that we will use to kind of deal with how we track all of our finances and how donations are processed. We would have that sort of, to let people know where their funds went; a lot of people donate to where needed most.

P2 stated,

So that's how we follow step by step and have all that evidence and backup documents to prove that, that all the money was used for what it was supposed to be used for, and then we also provide financial reports.

P3 stated,

We have our annual report that is sent out yearly; in those reports, we would have an overview of what is done during the year. Everything that we do, all our expenditures are tracked in our accounting system, which accounts for all the income that's received as well as any expenditures.

P1 stated,

We try to be as transparent as possible to show you know here's, here's where your money goes, here's how much of your money actually makes it to the end. Mostly it would still be just kind of through our annual reports and being able to look at our website and see where money was spent.

P2 stated, "I think our audited statements are available on our website that shows how the money that has come in and shows the money that has gone out."

Concerning new literature on accountability and transparency, Rehman et al. (2021) noted that non-governmental organizations (NGOs) in under-developed countries receive donations from donor agencies for various projects, including natural disaster relief, education, economic development, and many other purposes. Many donor agencies have lost their trust in NGOs in under-developed countries because of the misappropriation of funds (Cole, 2019; Rehman et al., 2021).

According to Rehman et al. (2021), charities are yet to use the benefits of technological advancement to enhance accountability and transparency in the charitable sector. Rehmen et al. (2020) propose blockchain technology to enhance accountability and transparency and ensure trust between donors and donor agencies working in under-developed countries.

Blockchain is a decentralized technology where different stakeholders can access and update a database using predetermined rules and, once updated, is available to all parties (Cole, 2019; Rehman et al., 2021). Each transaction in the blockchain is connected in a chain, resulting in all stakeholders having the most up-to-date version of the ledger (Rehman et al., 2021).

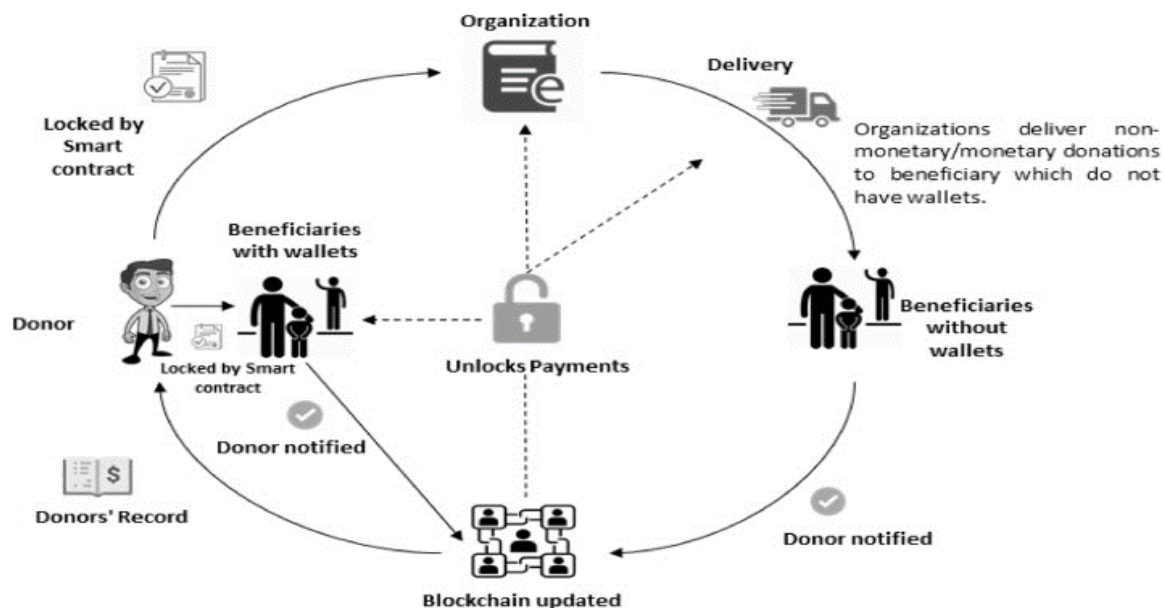
According to Farooq et al. (2020), blockchain is a secure, transparent, and efficient state-of-the-art technology that charities and NGO leaders can use to manage donations for underprivileged people. This technology is transparent; donors can see where their donations go and receive a notification when they reach the beneficiary (Farooq et al., 2020; Rehman, 2021). Utilizing blockchain is helpful in cutting operational costs and improving compliance, donor trust, confidence, accountability, and transparency (Rehman, 2021). Once donors donate, the donation is locked by smart contracts providing a secure transaction with proof of the work performed (Farooq et al., 2020). Payments locked by a smart contract cannot be tampered with, and the donor can keep track of the donation to the organization and the beneficiary (Farooq et al., 2020). Organizations' leaders can give monetary donations to beneficiaries or provide them with non-perishable food and item such as clothes and camps. Once the beneficiary receives

the donations, the blockchain platform notifies the donors, and blockchain nodes are updated with each entry (Farooq et al., 2020). Donations remain locked and cannot be used until approved by any authorized personnel (Farooq et al., 2020).

However, nonprofit leaders need to examine their products and services' characteristics to determine whether they would benefit sufficiently from adopting blockchain technology (Cole, 2019). Moreover, it is also important that charitable organizations' leaders develop human capital expertise to implement and maintain effectiveness and efficiency in accountability and transparency using blockchain technology (Cole, 2019).

Figure 9

Blockchain Diagram



Note. This figure provides a framework to make charity donations more transparent.

Reprinted from "A framework to make charity collection transparent and audible using

blockchain technology” by Farooq, M. Khan and A. Abid 2020. *Computer and Electrical Engineering*, Vol 83, M.S. <http://doi.org/10.1016/j.compeleceng.2020.106588>. Copyright by Elsevier (2020). Reprinted with permission.

Findings Tied to Conceptual Frameworks

The three conceptual frameworks used in this study included the principal-agent theory, Stewart’s ladder of accountability theory, and the ERG theory. I have attempted to tie the study findings to the conceptual frameworks in this section.

The Principal-Agent Theory

According to Schillemans and Busuioc (2015), the principal-agent theory has been the significant theory used in public accounting studies and research. Melis and Rombi (2018) argued that principals monitor their agents by hiring external auditors to audit the financial statements. The following participants' findings are pertinent to principal-agent theory.

P2 stated,

And we also do audits. We get external firms to audit the projects, and we also share the audit reports to prove that all controls and measures were done. Then, I guess that audit is that overall, that checks everything, but we have our internal auditing, and we have external auditing as well.

P4 stated, “So we will have auditors come in; they look at all our financial activities.” P1 stated, “And, and then we’re also audited by an independent external auditor.” P3 stated, “We get audited as well, where we make sure that we get audits.”

Researchers' findings on trust and external and internal audits and audit committees are indicative of a positive correlation between donations and the use of audit and audit committees for monitoring the principal-agent activities (Feng & Elder, 2017; Harris et al., 2015; Madawaki & Amran, 2013). A positive relationship exists between donations, independent audits, the audit committee, and the principal-agent theory (Feng & Elder, 2017; Harris et al., 2015; Madawaki & Amran, 2013).

Stewart's Ladder of Accountability Theory

Stewart's ladder of accountability theory possesses all the features of an appropriate model for accountability in the public sector regarding accounting relationships, information requirements, communication methods, validation, and the use of the accounting information (Mzenzi & Gaspar, 2015). The following findings are relevant to Stewart's ladder of accountability theory.

P1 stated,

Also, with the funding that we get, the funding does come with requirements to provide certain reporting levels, so we'll provide reports that identify what the money was spent on. Everything that we do, all our expenditures are tracked in our accounting system, which accounts for all the income that's received as well as any expenditures.

P2 stated,

Yeah, so accountability is both to people where the money is supposed to be spent, and accountability goes to the giver of the money, the giver and the

receiver, so we are in between to make sure there's that accountability for the communities where the money is used.

P3 stated,

We have up-to-date financial statements. We produce monthly financial statements where we track expenses against the budget. And then we, we have the. I know we have periodic statements that show our assets and liabilities statement of assets and liabilities revenues and expenses. We have basically all the standard accounting and financial statements you produce.

P5 stated,

Well, we have the budget. Then we also get all the financial reports from the field. So we show this the actual, the budget, this is the actual what has been spent. Most of the reporting that we're producing is, is an income and expenditure statement of some type for either that particular project.

Stewart's ladder of accountability theory is helpful for addressing accountability concerning whether charity leaders are preparing and publishing their financial information to give an account of their organization's activities (Kurland, 2017; Mzenzi & Gaspar, 2015). In probity and legality, the first step in Stewart's ladder of accountability theory, the emphasis is on reporting and disclosures of financial reports (Mzenzi & Gaspar, 2015; Nyland & Pettersen, 2015). According to Nyland and Pettersen (2015), the second step in Stewart's ladder of accountability theory, process accounting, the process adopted, needs to be transparent.

According to Stewart's ladder of accountability theory, the charity accounting process and procedure must be transparent (Mzenzi & Gaspar, 2015; Nyland & Pettersen, 2015). Researchers noted that charity leaders are moving away from traditional reporting to timely and adequate web disclosure of financial and other activities as a means of enhancing the charity's transparency (Deng et al., 2015; Furneaux & Wymer, 2015; Schnackenberg & Tomlinson, 2016; Tremblay-Boire & Prakash, 2017).

Existence, Relatedness, and Growth (ERG) Theory

The ERG theory is a suitable framework for understanding donors' psychological needs to donate and continue donations. In the proposed ERG theory, a relationship exists between public recognition and increased present and future donations (Ko et al., 2014). The following findings are related to the ERG theory regarding donor recognition.

P1 stated,

We do make connections as well. So, for example, any large donors that we would have, we make a deliberate connection with them as well, so all we send them. We try to send thank you letters to previous donors and acknowledge the donations they made. And that's a way to also help to encourage that close connection that doesn't continue to donate.

P3 also stated, "I think we continue; we send them emails and say, okay, thank you for your donation, and this is an update."

P4 stated,

Another step that we take. Yeah, so acknowledgment is also a really big component in meeting the psychological needs to make sure that they continue to

donate. Another component is saying thank you. We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift. Another step that we take. Yeah, so acknowledgment is also a really big component in meeting the psychological needs to make sure that they continue to donate. Another component is saying thank you.

P5 stated,

And acknowledgment and appreciation for previous donors. And I think the last point that I made the appreciation is one of the most critical things. None of them really insist that they really want recognition, but they do appreciate that personal recognition. Thank you; we were thinking about you, or you know your previous donation has had a big impact on us.

According to the ERG theory, public donor recognition increases present and future donations. Research shows that any form of donor public recognition can attract and increase charitable donations (Mason, 2016; Samek & Sheremeta, 2017; Simpson et al., 2017). Charitable organizations' leaders should utilize public recognition as a strategy for increasing present and future donations (Karlan & McConnell, 2014; Samek & Sheremeta, 2017; Simpson et al., 2017).

According to Ko et al. (2014), public recognition is a formal acknowledgment or a thank you a donor receives from an organization after donating to that organization. Samek and Sheremeta (2017) noted that donation increases could occur when charities recognize the donors' gifts. When nonprofit organizations receive donations, nonprofit leaders need to express appreciation and thanks to the donors (Pressgrove & McKeever,

2016). Many nonprofit organization leaders publicly thank donors by publishing the donors' names in the nonprofit annual reports and websites (Pressgrove & McKeever, 2016). The very act of thanking a donor may strengthen the organization-donor relationship and lead to continued or even increased giving (Pressgrove & McKeever, 2016).

The ERG theory also highlights philanthropy giving, one of the most significant factors influencing donors' giving (Cho et al., 2019; Ko et al., 2014). Philanthropy is giving time and money within the context of charitable giving, and philanthropy involvement occurs due to donors' association with charitable causes they wish to identify with and have the option to donate to those causes (Ko et al., 2014; Sulek, 2010). P2 and P4 findings are tied to ERG theory by showing a relation to the theory.

P2 stated,

So, depending on what the donor wants to look at, if they're for education and want to support education, we direct them specifically to the education project and not to the health project, for example. So we have an array of interventions.

And so, we addressed that donor's psychological needs by directing them to what applies to them.

P4 stated,

So that's the beginning of the journey, so then if they find a cause that they would like us to do, as well. They can easily donate to us through our various, various means to which people can donate to it. So we always strive to make sure that the

donation process is one that is effective and easy to maneuver, so very user-friendly. So we also have a wide variety of options.

Findings or Disputes Findings Tied to Existing Literature on Effective Business Practice

The following dispute findings could be linked to the existing literature.

Highlighting dispute findings of higher expenditure on charitable programs than administration and fundraising.

P5 stated,

All of our management and administration were funded by the federal government, which means that all the money that you are giving to us has gone towards programs. So for all of our projects, we say 20% will be retained to cover the cost of fundraising and administration, and 80% will go towards that project directly guarantee.

Burt and Williams (2014) support P5 findings that more charities' funding should go to charitable programs than administration and fundraising. Burt and Williams (2014) noted that donors would lose trust in a charity and reduce their financial support if charity leaders spent more charitable resources on administration and fundraising instead of charitable programs and activities. Gneezy (2014) also found that donors tend to avoid donating to charities that spend a higher percentage of their revenue on administrative and fundraising costs than charitable activities and programs.

On the other hand, Haski-Leventhal and Foot (2016) highlighted the benefits of a nonprofit organization spending a higher ratio of donations on fundraising expenses than

charitable programs. Haski-Leventhal and Foot (2016) found that the greater the expenditure on fundraising, the more likely the charity would experience increased total donations. Fundraising in the charitable sector is helpful in bringing public awareness of charitable causes, and the more donors become aware of the causes, the more likely they are to donate (Haski-Leventhal & Foot, 2016). Newman et al. (2019) also found higher expenditure on fundraising and administration than on charitable programs. Newman et al. (2019) noted that higher administrative costs could increase charitable organizations' ability to attract and retain top talent to carry out their activities. Higher costs on fundraising with larger advertising budgets could raise public awareness of the charity and its programs, generating more revenue or donations (Newman et al., 2019).

However, according to Haski-Leventhal and Foot (2016) and Newman et al. (2019), findings on higher expenditure on administration and fundraising than charitable programs, for many donors, those higher overhead costs are at odds with the very view of charity operations. Donors have demonstrated that overheads are a primary reason in determining which charity to donate to (Newman et al., 2019).

Regarding dispute findings on increased donation resulting from recognition of donors' gifts.

P4 stated,

We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift, and we will also confirm their communication preference with us; that is also something going to be very effective. Another step

that we take. Yeah, so acknowledgment is also a really big component in meeting the psychological needs to make sure that they continue to donate.

P4 also stated,

Another component is saying thank you. We will still send them a thank you package, as well as an email acknowledgment saying thank you for your gift, and we will also confirm their communication preference with us; that is also something going to be very effective. Overall, the goal is to make sure that our donors feel like they are appreciated, that they are listened to and that they are helping even with our messaging.

P5 stated, “An acknowledgment and appreciation for previous donors. And I think the last point that I made the appreciation is one of the most critical things.”

Recognizing donors' gifts motivates donors to give (Karlan & McConnell, 2014; Samek & Sheremeta, 2017). Similarly, Simpson et al. (2017) found that public recognition of monetary donations increases donations. However, Mason (2016) indicated that not all groups respond to public recognition by increasing donations. Shaker et al. (2017) argued that public recognition of individual donors might be viewed as a socially undesirable response, thus leading individual donors to see public recognition negatively and respond less positively to donating.

Nonetheless, Simpson et al. (2017) argued that visual public donor recognition is helpful in attracting and securing present and future donations regardless of the types of recognition. Research shows that any form of donors' public recognition could attract and

increase charitable donations (Mason, 2016; Samek & Sheremeta, 2017; Simpson et al., 2017).

Applications to Professional Practice

Charities rely on public trust to sustain their activities and to exist (Hyndman & McConville, 2018; Yang & Northcott, 2019). De Vries et al. (2015) argued that trust is the very foundation for charities' existence. Mastromatteo and Russo (2017) noted the vital role trust plays in a charitable organization's existence. However, numerous scandals involving charities leaders' financial mismanagement and misappropriation of funds have diminished public trust in charities (Furieux & Wymer, 2015; Hyndman, 2018; Hyndman & McConville, 2018).

Given the importance of trust to charities' operations, mission achievement, and continuity, the study findings are pertinent to improving business practice in the charitable sector. The study findings are of interest to charity leaders because they can use them as strategies to better understand how to reduce financial mismanagement and misuse of funds, maintain donors' trust, and ensure continued donations necessary for charities' continuity.

The findings in this study may be helpful for business practices because researchers can use them as a platform for further research. Based on the study findings, there seems to be a connection between maintaining donors' trust and ensuring continued donations, which researchers could further explore to understand better the connection.

The study findings may be valuable for improving business practice because international development and relief charity leaders operating in Canada may use the

findings as strategies to apply for and receive Canadian government funding and grants. To undertake and facilitate both the charity and government international charitable obligations and activities such as educational, economic, and social development projects in underdeveloped countries.

The findings are relevant to improving business practice in the charitable sector because they may be useful for charity leaders to understand better how they can maintain donors' trust and safeguard continued donations. To ensure charities' sustainability necessary to carry out charitable activities to improve the social and economic lives of the underprivileged.

Implications for Social Change

The study findings may have implications for social change because charitable organizations leaders can use the study findings to design and implement strategies to maintain donors and ensure continued donations. Charity sustainability is essential for charitable organizations leaders to carry out their charitable activities to improve the poor, displaced, and disadvantaged human, economic, and social conditions (De Vries et al., 2015; Mastromatteo & Russo, 2017).

Maintaining donors' trust and ensuring continued donation is vital for charities' sustainability and survivability. Charities leaders' commitment to continuous, integrated, and developmental programs intended to improve the human, economic, and social lives of the needy, destitute, and underprivileged individuals and families in society, benefit both the beneficiaries and society in general, thus resulting in positive social change.

Recommendations for Action

The findings of this study may be helpful for charitable organizations to remain viable, so they could maintain the required financial resources to remain sustainable to undertake their charitable activities to improve the lives of the underprivileged in society, thereby contributing significantly to social change.

Charity leaders should pay attention to the following recommendations necessary to maintain donors' trust and to ensure continued donations (a) enhance their accountability and transparency activities, (b) display online independent audited financial statements, (c) identify and secure government funding, (d) have good policies in place, (e) incur higher expenditure in charitable programs than administration and fundraising, (f) establish and work with affiliated charities in underdeveloped countries, (g) keep in touch with current and previous donors, (h) satisfy donors psychological need to donate, (i) arrange project site visits for large donors, (j) recruit and retain young donors, (k) produce good quality of work, and (l) engage in storytelling regarding the benefits and beneficiary of donors giving.

Researchers should also pay attention to the recommendations because they could use the findings to identify gaps in the literature and create an opportunity for further research. Researchers also may use the findings to support similar findings or provide the findings as a source of additional literature. Researchers may also use the study's recommendation for further research as a guide for future research.

The findings of this study might be disseminated via literature, conferences, training, charities workshop, lectures at universities, charitable sector events, seminars, and educational sessions.

Recommendations for Further Research

The major limitation of this single case study is the researchers' inability to generalize the study findings to other settings. Further research is recommended using a multiple case study on the strategies charitable organizations use to maintain donors' trust and ensure continued donations to address the single case study limitation of the generalization of its findings. A key advantage of using a multiple case study is that its findings could be the basis for greater generalization to other settings or situations than a single case study (Baškarada, 2014; Beverland & Lindgreen, 2016).

Based on the study findings, charity leaders working with international affiliated charities could enhance the opportunity to receive government funding. However, the literature is still immature on the topic. Further studies are needed for researchers to explore the use of establishing affiliated charities to increase the opportunity to secure government funds for international charities to carry out international development and aid activities in underdeveloped countries.

Regarding recruiting younger donors, the findings highlight the need for charity leaders to identify, recruit, and retain young donors, which is vital for charities' continued donations. However, the literature is scarce on this topic and could be an area for further research. Regarding future research, it would be useful for researchers to extend the current findings by further exploring the strategies charity leaders can use to identify,

recruit, and retain young donors. Younger donors are crucial to charities' donor base and continued donations; as the older donors pass away, they need to be replaced by younger donors.

Based on the findings, there seems to be an important relationship between maintaining donors' trust and ensuring continued donations. The relationship between maintaining donors' trust and ensuring continued donation could be an area for future research. Researchers could further explore that relationship and determine how maintaining donors' trust help ensure continued donations.

Reflections

I was responsible for all areas of this study, including formulating the research and interview questions, the research method and the design, recruiting and interviewing participants, collecting and analyzing data, and reporting the study findings. I recruited participants for the study by identifying the study population, accessing the participants, and obtaining their consent to participate. Five participants participated in the study, two male and two female directors and one female middle manager of a Canadian charity. I conducted five interviews within the sample range of four to five interviews per single case study as recommended by Creswell to answer the research question. I used Zoom, an economical and convenient alternative to an in-person interview, to record and store the audio files during the semistructured interviews. I transcribed the interview using Otter.ai transcription software.

The study participants were pleasant and friendly during the interviews and demonstrated demeanor, confidence, knowledge, and experience. The participants clearly

understood the subject matter and articulated their experiences and knowledge in answering the interview question. I achieved data saturation by the fourth interview.

During the doctoral study process, I noted the possibility of inadvertently injecting personal biases or preconceived ideas and values and the possible effects on the participants or the study and made an effort to minimize any biases. I used member checking as a strategy to mitigate any personal bias. Member checking involves seeking confirmation from research participants on the accuracy of data gathered and transcribed from the interview or data gathered and interpreted (Hadi & Closs, 2016; Harvey, 2015). I emailed each participant's transcript a few days after the interviews seeking their confirmation of its accuracy. One participant responded within a week; others took longer. Initially, one participant indicated that he could not remember saying some of the words and phrases in the transcript. Subsequently, I emailed the respective participant's transcripts and corresponding audio files for participants' comparison to verify the transcripts or data gathered and interpreted. Eventually, all the participants confirmed the accuracy and originality of their audio files and the interview transcripts by email. I confirmed through member checking that the words, phrases, and quotes used in the findings were those of the participants and not mine, thereby limiting any of my personal bias or conceived ideas or values in the study.

Summary and Study Conclusions

The purpose of the qualitative single case study was to explore the strategies charity leaders use to maintain donors' trust and ensure continued donation. Recently, numerous highly publicized scandals involving charities have eroded public trust, which

is vital for continued donations and charities' sustainability to fulfill their mission. In response to the research question regarding the strategies charitable leaders use to maintain donors' trust and ensure continued donations. I used semistructured interviews, inductive coding, Braun and Clarke's (2006) six-step data analysis, and NVivo data analysis software to collect and analyze the data. I identified the following major themes from the data analysis (a) accountability, (b) audited financial statements, (c) government funding, (d) keeping in touch with previous donors, and (e) meeting donors' psychological needs to donate, and (f) transparency. I supported most of these findings with the literature review.

Charity leaders may use the study findings as strategies to reduce financial mismanagement and misuse of funds, maintain donors' trust, and ensure continued donations necessary for charities' continuity. Researchers may view the findings as an opportunity for further research. Charities leaders may also use the findings to improve business practice and better understand the strategies charities leaders use to maintain donors' trust and continued donations. Charities leaders need the financial resources to carry out their charitable activities to improve the educational, social, and economic lives of the disadvantaged in society. Thus, making a significant contribution to social change.

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Appendix A: Interview Protocol

Selecting Participants

The researcher utilized inclusion criteria and Purposeful sampling to select the study participants. Purposeful sampling involves selecting knowledgeable and experienced individuals about a particular phenomenon. The target population included experienced and knowledgeable charity leaders. Participants recruited for the study received an email invitation to participate through the partner organization. Five participants who met the inclusion criteria indicated their intention to participate in the study. I issued pseudonyms to the participants to conceal their identities.

Date and time for the Interview

The interview date, and time, were arranged between myself and the participants by mutual agreement through email contact.

Conducting the Interview

The interviews began on time with an introduction, and I welcomed the research participants. The participants engaged in semistructured interviews. I used Zoom to record and store audio files. I conducted the interviews on Zoom at home in a quiet room with a do not disturb sign on the closed door, and they lasted between 45- 60 minutes.

Interview Questions

1. What strategies do charity leaders use to address the donors' psychological need to continue donating?
2. What strategies does the charity leadership use to communicate with its donors about its donations spending?

3. What financial information do the charity leaders produce to account for their donation income and expenditures?
4. What strategies do the charity leaders use to solicit donations from previous donors?
5. What strategies do charity leaders use to verify the accuracy of the charity's financial information?
6. What strategies and policies have charity leaders instituted to maintain transparency in donation acquisition?
7. What strategies and policies have charity leaders instituted to maintain accountability in donation spending?
8. What additional information can you share on your organization leaders' strategies to maintain donors' trust and ensure continued donations?

I used open-ended interview questions that allowed the participants to respond freely and for me to probe those responses, which may further encourage discussion and add rich and thick data to improve the quality of the research.

Conclusion of the Interview

I informed the participants when the interview had ended. I inquired whether the participants had any concerns about the interview or any information they would like to omit or include. The participants had no objections to contacting them via email for any follow-up questions or clarification. I thanked the participants for their involvement and closed the interview session

Member Checking

Concerning member checking, participants received an email copy of the written interview transcript and corresponding audio files for verification to ensure the accuracy of the transcript or data gathered and interpreted.

Analysis of Interview data

For data analysis, I used Otter.ai transcription software, Braun and Clarke's (2006) six-step thematic analysis framework, inductive coding, and NVivo data analysis software to transcribe, sort, and analyze the data from the interview to arrive at the various themes.

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