ISTR
INTERNATIONAL SOCIETY FOR THIRD-SECTOR RESEARCH
Voluntas (2016) 27:2709–2733
DOI 10.1007/s11266-016-9699-y

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ORIGINAL PAPER

A Review of Research on Nonprofit Communications from Mission Statements to Annual Reports

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Published online: 8 March 2016

Abstract This review surveys the state of research on nonprofit communication and collects and summarizes the resulting advice for nonprofit communication practice. The citations of research papers since 2000 were collected from standard bibliographic databases and selected bibliographies. The resulting collection of papers was summarized and synthesized into relevant themes and organized into five broad categories: (1) strategic planning, (2) management, (3) development, (4) outreach, and (5) accountability. From these broad themes, comparisons and contrasts arise between the research and current practice of nonprofit communications.

Résumé Cette étude examine l'état de la recherche sur la communication des organisations à but non lucratif, et rassemble et résume les avis qui en résultent pour les pratiques de ces organisations en matière de communication. Les références des travaux de recherche depuis 2000 ont été réunies à partir de bases de données bibliographiques courantes et de bibliographies sélectionnées. Ce recueil de travaux a été résumé et synthétisé en thèmes pertinents et structuré en cinq grandes catégories: (1) la planification stratégique, (2) la gestion, (3) le développement, (4) la portée et (5) la responsabilité. De ces grands thèmes, des comparaisons et des distinctions apparaissent entre la recherche et les pratiques actuelles des organisations à but non lucratif en matière de communication.

Zusammenfassung Diese Rezension untersucht den Stand der Forschung zur Kommunikation im gemeinnützigen Bereich und erstellt eine Zusammenfassung der sich daraus ergebenden Empfehlungen für die Kommunikationspraktiken im gemeinnützigen Bereich. Die Zitierungen von Forschungsarbeiten seit 2000 wurden

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aus standardmäßigen bibliographischen Datenbanken und ausgewählten Bibliographien zusammengetragen. Die gesammelten Dokumente wurden in entsprechenden Themenbereichen zusammenfassend dargestellt und in fünf umfassende Kategorien unterteilt: (1) strategische Planung, (2) Managment, (3) Entwicklung, (4) Outreach und (5) Rechenschaftslegung. Bei diesen umfassenden Themen ergeben sich Zusammenhänge und Gegensätze zwischen der Forschung und den gegenwärtigen Kommunikationspraktiken im gemeinnützigen Bereich.

Resumen La presente revisión evalúa el estado de la investigación sobre la comunicación de las organizaciones sin ánimo de lucro y recopila y resume el asesoramiento resultante para la práctica de la comunicación de las organizaciones sin ánimo de lucro. Las citas de documentos de investigación desde el año 2000 fueron recopiladas de bases de datos bibliográficas estándar y de bibliografías seleccionadas. La recopilación resultante de documentos fue resumida y sintetizada en temas relevantes y organizada en cinco amplias categorías: (1) planificación estratégica, (2) gestión, (3) desarrollo, (4) alcance, y (5) responsabilidad. De estos amplios temas surgen comparaciones y contrastes entre la investigación y la práctica actual de las comunicaciones de las organizaciones sin ánimo de lucro.

Keywords Communication · Research · Practice · Nonprofit · For-profit

> [V]ital, and often overlooked, is the development of an organizational culture and environment that supports change. Such an environment can be created effectively through communication. With change management, communication is an enabler to changing the culture, behavior, and strategic direction of the organization. (Til and Swalve in Connors, *The Nonprofit Handbook,* 2001, p. 69).

Introduction

International competition, pervasive technological change, and reduced financial resources force contemporary organizations into a virtual wartime mode of operation. As a consequence leaders of organizations must manage and create change, a function in the service of what Connors calls palingenesis—organizational self-renewal (Connors in Greenfield 2001a, p. 1119). If Til and Swalve are correct about the role of communication in change management, communication research should have the attention of those who study the nonprofit sector. The purpose of this review of research is twofold: (1) to survey the results of research on nonprofit communication and (2) to collect and summarize the resulting guidance for the practice of nonprofit communication.

.Eisenberg and Eschenfelder (2009) note that communication scholarship in the 1960s broadened its focus on almost exclusively for-profits to include nonprofit organizations (NPOs), governments, nongovernmental organizations, and communities. By virtue of its prefix, the term *nonprofit* inevitably invites comparisons between for-profit (FPOs) and NPOs. These comparisons are not just conceptual. A study by

Aaker et al. (2010), for example, notes the stereotypes that underlie such comparisons—nonprofits are compassionate but for-profits are competent—and tests them. Bolon (2005) tests the difference between for-profit and nonprofit mission statements. One expects such stereotypes to be challenged, and, in fact, the assumed differences between for-profit and NPOs are not always evident. NPOs, after all, exist and struggle to survive within the larger for-profit marketplace, a fact acknowledged by Marnoch's (2008) comparison of nonprofit communications in monopolistic settings with those in competitive settings. Nonprofits design their organizational structures and financial operations after for-profit models. Many nonprofits conduct their business (at their peril) in ways that are not entirely distinct from their for-profit cousins. Sanders (2012) acknowledges this last point when he notes that marketization can erode a NPO's values as articulated in its mission statement. Dean's (2002) study reveals the effects of corporate sponsorship of charitable events on its community relations.

Some researchers assert real differences between for-profit and NPOs. Sargeant and Shang (2011) claimed that the products of NPOs are less tangible than those of for-profit corporations, and thus such communicative acts as donor appeals become more difficult than those for tangible consumer goods and services. Marnoch (2008) finds real differences in content, form, and style between writing in monopolistic settings and that in free market settings.

Lewis (2005) claims that communication and management in nonprofits are more complex than they are in the for-profit sector because of their multiple constituencies and multiple viewpoints, particularly with respect to social capital, mission, governance, and volunteer relationships. A key question for this review is to what extent do the presumed distinctions between such terms as *nonprofit* and *for-profit*, *volunteers* and *paid staff*, and *social good* and *profitability* hold true in the conclusions of the research, and if they do, what import do these distinctions have for the practice of communication?

Two stand-alone reviews of research have already established a rationale for making communication more salient in nonprofit research. Eisenberg and Eschenfelder (2009) note the managerial bias in past organizational research and identify three pragmatic challenges facing NPOs that are inherently related to communication: (1) partnering, (2) mission and identity, and (3) employee relations. Koschmann et al. (2015) offer a meta-theoretical framework that accommodates and builds on the interdisciplinary nature of nonprofit scholarship: they suggest that nonprofit research view communication as not only just instrumental (it expresses reality) but also constitutive (it creates reality).

Both of these reviews are prospective. Eisenberg and Eschenfelder (2009) recommend what aspects of nonprofit communication future applied research should study. Koschmann et al. (2015) recommend how communication research should study them. In contrast, the present review is retrospective. It seeks to determine how past research in nonprofit communication compares with past advice as articulated by the contributors to Connors's and Greenfield's handbooks, who represent a comprehensive list of nonprofit executives, consultants, and researchers. As such, this review takes a more pragmatic view than either Eisenberg and Eschenfelder (2009) or Koschmann et al. (2015). The authors of the former review admit to not reviewing nonprofits' efforts toward service delivery, board development, or fundraising (Eisenberg and Eschenfelder 2009, p. 356). The authors of the latter review use taxonomies that are more concrete (e.g., "mission statements" vs. "legitimacy") (Koschmann et al. 2015, p. 8).

Method of Review

The method for this review draws from Penrose and Katz (2010), who emphasize recency and comprehensiveness. To ensure recency in this review, most citations of work published prior to 2000 were excluded. This boundary roughly coincides with the publication of the two encyclopedic practical guides for nonprofit management and fundraising—Connors's (2001a) third edition of *The Nonprofit Handbook: Management* and Greenfield's (2001a) third edition of *The Nonprofit Handbook: Fundraising*. This restriction creates a basis for comparing the current practices of nonprofit communication with the research on these practices. Citations were chosen to be comprehensive of the topics and themes under review. Because the studies in nonprofit communications span many disciplines, ensuring comprehensiveness in this review demanded diligent searches.

The papers in this review were organized functionally according to the types of communication efforts that a nonprofit exerts to accomplish its mission. These types derived from Connors's (2001b) seven management and leadership areas, which, he asserts, all not-for-profits have in common: (1) organization and corporate principles, (2) leadership, management, and control, (3) volunteer administration, (4) sources of revenue, (5) communication and public relations, (6) financial management and administration, and (7) legal and regulatory areas (pp 1113–4). These seven areas were reduced to five by collapsing "leadership, management, and control" and "volunteer administration" and by jettisoning "legal and regulatory areas," which lie beyond the scope of this review.

The resulting areas were renamed as more abstract rubrics to more effectively capture the variety of their corresponding communications practices, and they were sequenced to reflect the conceptual, if not always the practical, progression of communicative tasks implied by the title of this review, "from Mission Statement to Annual Report": strategic planning, management, development, outreach, and accountability. Like most taxonomies, however, these categories proved to be permeable. Some papers bridged the conceptual walls that divide them. Sloan's (2009) paper, for example, about the effects of a nonprofit's accountability ratings on donor relations addressed the topics of both development and accountability, and as such it figured into the reviews of both topics of research.

The citations in this review resulted from searches in two sources: bibliographic databases and bibliographies. Most of the citations came from searches of ComAbstracts, Communication and Mass Media, and Communications Studies (SAGE), using the keywords *nonprofit*, *charity* (and its cognates), and the various terms for the conventional genres of communication common to NPOs (*mission statement, strategic plan, grant proposal, donor appeal, social media, public relations, annual report,* and *policies and procedures*). Many relevant citations were gleaned from the bibliographies of papers collected through searches. Especially fecund were the papers by Briggs, et al. (2010) and by Bussell and Forbes (2002) on the topic of volunteerism and by Atkinson (2008) on the topic of mission statements. Thus, this review strove to be comprehensive by enlisting the bibliographic skills of the authors whose research it reviewed.

Since this review is of research, many citations that the above searches produced were excluded because they were editorials, news items, tutorials, or other non-research-related articles. Some papers addressed relevant topics but in the wrong sector and thus were excluded (e.g., studies of mission statements exclusively in the for-profit sector). Not all papers that attended to the private sector, however, could be excluded; Dean (2002) studied the effects of corporate sponsorships on charitable events—an important intersection of for-profit and nonprofit worlds.

Strategic Planning

Mission Statement

> "The mission statement should be a concise statement that describes the difference the organization intends to make on the outside world." (Fox-McIntyre in Connors 2001, pp 202–3).

Fox-McIntyre (2001) regards mission statements not as lofty, self-congratulatory texts but as the bases for developing a nonprofit's communication structures, especially on the internet—marketing, administration, development, etc. Lu et al. (2001, p. 96) claim that the most NPOs accept strategic planning as necessary for survival and point out that the literature on strategic planning is spare and mostly relevant to for-profit organizations. Rarer still is research on implementing strategies. The literature acknowledges a board's responsibility for creating strategies and a director's responsibility for implementing them and the different competencies that each requires: creating strategies requires vision and judgment of entrepreneurs; implementing them requires the organizational and motivational skills of managers (Lu et al. 2001, p. 96). The specific vehicles are mission statements and strategic plans.

The research on mission statements clusters around just two contexts. These foci are understandably limited, given Eisenberg and Eschenfelders's (2009) observation: "NPOs are ubiquitous with the majority of them concentrated in three areas—health, education, and social services" (p. 356). Atkinson (2008), Boerema (2006), Davis et al. (2007), Meacham and Gaff (2006), and Morphew (2006) studied mission statements in the context of education. Bart and Tabone (2000), Bolon (2005), Brown and Iverson (2004), Desmidt et al. (2008), Feldner (2006), and Forehand (2000) studied them in the context of health care. Nevertheless, most of these studies implied broader relevance for their conclusions when they refer to for-profit analogs and exemplars, as, for example, Bart and Tabone (2000) did in their study of nonprofit hospitals in Canada by invoking the perspective of the CEO of General Electric Jack Welch as a model of mission statement process.

Many researchers based their studies on the premise that mission statements are essential to an organization's survival. Boerema (2006) assumed that mission statements express the identity of their organizations, and he attempted to discover the range of such identities in the private school sector. Bart and Tabone (2000) seemed confident that mission statements are one of the most essential management tools used by senior executives. Brown and Yoshioka (2003) found that mission statements might help to attract but not retain employees. The research, however, was not unanimous in accepting the usefulness and legitimacy of mission statements. For example, both Atkinson (2008) and Morphew (2006) used their doubts about mission statements to create research questions as to whether mission statements are a strategic necessity or window dressing.

Their doubts notwithstanding, all of the researchers seemed to agree that mission statements are potentially useful in practice and worthy of study. Morphew (2006) himself concluded that mission statements were both normative and political. Atkinson's (2008) analysis of university mission statements revealed both consistent linguistic patterns across a range of institutions and many unique forms. Similarly, Bolon's (2005) content analysis of hospital mission statements found no differences between nonprofit and for-profit organizations with regard to the concepts of cost, access, and quality. Boerema (2006) did find differences in mission statements between public schools' goals for a common good for all citizens and private schools' goals for family, church, and local community. Davis et al. (2007) found that the content of mission statements generally correlated with the behavior of their organizations. Desmidt et al. (2008), on the other hand, found that the persuasiveness and even awareness of mission statements among surveyed nurses were low.

Some of the research on strategy focused on the content of mission statements. Ryan's (2007) study revealed three common rhetorical frames: (1) the primary purpose of education is to promote social change; (2) economic justice is essential in the struggle for women's rights; and (3) communities evolve from struggle and often move beyond boundaries. Meacham and Gaff (2006) began with the premise that mission statements are formal, public declarations of an educational organization's purpose and vision of excellence but found that they were not consistently reflected in the educational goals expressed in the school's curriculum.

At least one study examined how an organization's management and strategic planning influenced the ways its managers interpreted mission statements. Brown and Iverson (2004) identified what they called *prospectors*, who emphasized innovation and staff experimentation, and defenders, who used fewer prospecting strategies and maintained well-defined services. They discovered that prospectors used mission statements as a basis for multiple opportunities while defenders used them to define the limits of the organization's market.

Some researchers were as interested in the process of crafting and implementing mission statements. Bart and Tabone (2000), for example, examined various stakeholder roles in not-for-profit hospitals' processes for developing mission statement groups: their survey results showed managers, board members, and customers to be primary stakeholders. Williams's et al. (2005) thematic content analysis of mission statements found no evidence in hospital mission statements of the health care sector's dual focus on economic viability on the one hand and a value-driven sense of purpose on the other. They did find that mission statements differed in format, length, and content, suggesting that they were not prepared through a cookbook or consultants' services approach.

Strategic Plan

> "Often, a good strategic plan can be used as a recruitment tool for board and staff" (Lu et al. in Connors (2001), p. 101).

A strategic plan implies action, initially at conceptual levels (as ends) and eventually at instrumental levels (as means). The suggestion of Lu, et al. that this document can be both a plan and a tool points to these dual uses. The research assumes this nature. Vaara et al. (2010), for example, refer to a strategic plan's "textual agency." MacCallum (2008) tests this assumption by drawing on actor-network theory.

All researchers viewed the strategic plan as a genre, a term from the fields of literary and rhetorical criticism that infer generalizations from instances of discourse with common purpose, content, form, and style. Cornut et al. (2012) found distinctive characteristics among strategic plans and regarded them as professional conventions. Vaara et al. (2010) found specific aspects of content in strategic plans: (1) they authorize their own importance; (2) they share a common vocabulary; (3) they initiate new ways of discourse and thought; (4) they press for consensus; and (5) they turn declarative statements into imperatives. MacCallum (2008) noted the generic nature of strategic plans in its use as an expert's template.

Research on strategic plans also considered the relationships between the process and the product. Cornut et al. (2012), for example, noted that strategic plans arise from democratic ideals and procedures. Palli et al. (2009) found that a genre prescribes procedures for strategy formation that are intertextual and intersubjective. MacCallum (2008) noted that strategic plans may have a conservative influence on the planning process that produces them, a repressive characteristic that pits the rationalistic means-ends nature of the document against the collaborative nature of the process (inclusive, reciprocal, etc.). In perhaps, the most severe observation about the genre of strategic plans Vaara et al. (2010) found that the language of strategic plans affects the power dynamics among decision-makers differently because some have mastered this language better than others.

The research on mission statements made recommendations for practice. Ryan (2007) cautioned managers that (1) they should be aware of the common frames or stories about why nonprofits exist and how they can best serve their clients and (2) they should fashion their own mission statements lest in their absence the nonprofits' stakeholders contrive their own. Bolon (2005) suggested that a NPO craft its mission statement in ways that reflect a unique identity, especially for the sake of justifying its nonprofit status. Desmidt et al. (2008) added that crafting good mission statements is not enough to make them effective; they must also be strategically implemented.

Some of the research offered advice on strategic process. Meacham and Gaff (2006) recommended that trustees, presidents, and faculty increase their efforts toward educational leadership and greater collaboration in order to create mission statements that made the goals and outcomes of student learning more explicit. The research had some import for invention and implementation of strategies. MacCallum (2008) recommended taking the risk of violating generic constraints while Cornut et al. (2012) recommended strategic documents steer a middle path between deviation and conformity. These recommendations for the process, invention, and implementation of strategic texts presumes their essential nature for nonprofit management and justifies the time and energy toward them, which, as Lu, et al. (2001) advise, is necessary if practitioners hope "to prevent strategic plans from collecting dust on the shelf" (p. 96).

Management

> "[Volunteers] often are more effective than paid staff with clients because they are working with them voluntarily" (Bradner in Connors 2001, p. 758).

Bradner's distinction between volunteers and paid staff reflects broader assumed differences among both practitioners and researchers of nonprofit communications between these two groups of workers. Such assumptions foster the general belief that communications for nonprofit management are more challenging because they involve both volunteers and paid employees. Lewis (2005), for example, points out that communication with volunteers is confounded in two general ways. Structural peculiarities of NPOs are troubling because (1) volunteers are sometimes recruited among their clients; (2) volunteers sometimes serve on boards; (3) volunteers are often donors; and (4) some volunteers are on loan from corporate sponsors. Operational peculiarities of NPOs are troubling because some volunteers work episodically, others periodically, and still others only temporarily. Bussell and Forbes (2002) reviewed the research on the nature of volunteers for the sake of developing effective marketing strategies. They organized this research under the rubrics of definitions, demographics, contexts, and motivations, which serve to organize this section of the review.

At a definitional level Briggs et al. (2010) studied the values and reasons people asserted for volunteering and found them more other-oriented than self-focused. Hill (2002) reconceptualized this other-orientation as *agape*, a term from the Judeo-Christian religious tradition, and found a model of altruism among the poor and an unflattering picture of policy makers who have reduced the self-benefits of giving and of affluent citizens who have limited their altruism. Ryan et al. (2001), on the other hand, found that volunteers are people with commitment, not just a source of free labor, and will keep volunteering if their needs are fulfilled. These needs, moreover, vary over time and arise from diverse motivations.

Demographic information about volunteers emerged from the profiles of research subjects. Laverie and McDonald (2007) note in passing that the baby boom generation registered the highest number of hours of volunteer service. Bussell and Forbes (2002) offered a more complete demographic profile of volunteers. They found that donors to educational institutions are more likely to be better educated and to have higher incomes than non-donors. Volunteering in general is dominated by females; political volunteers, however, are more likely male. Volunteers are more likely to be over the age of 50. The family background of volunteers is significant: the children of parents who volunteered were themselves more likely to volunteer. Employment status of volunteers is also significant: part-time workers were more likely to volunteer than full-time workers. Knowledge of such demographics might improve a NPO's recruitment and retention strategies.

Several researchers focused on context and bridged the divide between for-profit and nonprofit worlds by testing the tension that Sanders (2012) noted between nonprofits' financial imperatives and their social missions. Laverie and McDonald (2007), for example, found that professional volunteers use their marketing expertise to create nonprofit events where consumption produces economic development, which creates income to benefit the nonprofit's cause. Worries over the negative effects of the professionalization of nonprofit volunteers, however, arose in Milligan and Fyfe (2005), who claimed that the professionalization of volunteer organizations exempted ordinary citizens from the volunteer pool, thus fostering a passive citizenship. Liao-Troth (2001) found that, Connor's (2001a, b) idealism notwithstanding, volunteers, and paid employees in the same organization doing similar work under similar conditions have similar job attitudes.

Perhaps the most prodigious research on volunteers focused on their motivations. Because volunteers are so important to the success and survival of NPOs, many researchers focused on the communication efforts to recruit and retain them. Central to these efforts is identifying volunteer motivations, which become murky when NPOs are viewed within the larger context of for-profit markets. Knox (1999) laid out the paradox for the rational economic man who volunteers: either volunteers are not altruistic if they volunteer for the sake of some utility, or they are not rational if they volunteer rather than make a more efficient monetary contribution to the nonprofit. Knox resolves this conundrum, at least conceptually, by positing *socio-economic man*, who can be both a rational and an altruistic volunteer, and is motivated by moral obligations like community-building. Mowen and Sujan (2005) moved beyond concept to discover variables that predicted actual volunteer behaviors, dividing them between functional motives (the reasons to volunteer) and traits (attitudes that induce one to volunteer).

Liao-Troth (2005) used the concept *psychological contract* to distinguish volunteer motivations from those of paid employees—the reciprocal obligations between unpaid volunteers and the nonprofit organization they work for. Since many NPOs do not have formal contracts for volunteers, many volunteers will rely on psychological contracts, which define what they owe the organization and what the organization owes them. Liao-Troth (2005) suggested that volunteer administrators explicitly clarify the organization's obligations and the volunteer's entitlements.

Smith (2004) studied psychological contracts between volunteers and their NPOs and discovered that volunteers have professional expectations for their own behavior—being loyal to the organization, holding a positive attitude, making responsible decisions, and making work for the organization a priority. She found that managers of volunteers treat them professionally by extending to them fairness in assigning jobs, sufficient power to accomplish their work, opportunities to ask questions and clarify tasks, and flexibility in the scheduling. Smith (2004) concluded that a mutual awareness of a psychological contract between volunteers and their NPO managers can support frank, professional discussions, and a healthy volunteer work force.

By virtue of the presumed distinct status of nonprofit volunteers, Ashcraft and Kedrowicz (2002) noted that volunteers are likely to experience communicative alienation. Their analysis revealed a tacit employment contract in the staff's attempts to empower volunteers by minimizing the perception of a hierarchy and centralized authority, which turned out to disempower the volunteers because their sources of support were eliminated. Ashcraft and Kedrowicz (2002) recommended that to exercise ethical communication in volunteer settings in need of social support, NPO staff can and must at times include hierarchy and centralization. In related research, Eschenfelder (2012) examined the role emotions play in organizational communication among nonprofits in the hopes of discovering communication strategies to mitigate the effects suffered by volunteers who engage in emotional labor—efforts involving empathy for others. Emotional labor seems key to Bradner's (2001) distinction between volunteer and paid staff.

The research recommended some new practices for managing volunteers in NPOs in several areas. Laverie and McDonald (2007) recommended that professional associations and NPOs develop the importance of identity among their volunteers to increase the volunteers' possession commitments, social commitments, and medial commitments. Milligan and Fyfe (2005), on the other hand, suggested that in the face of professionalism, space be preserved for grass-roots volunteers in NPOs to foster active citizenship. Ryan (2007) cautioned nonprofits that they should not expect to find models of best practices in management among organizations with the greatest longevity or the largest endowment.

To ensure volunteers have more positive experiences Houle et al. (2005) suggested that managers choose tasks that will match the volunteers' motives. To foster better volunteer experiences, managers should group tasks so that volunteers can find those that match their personal motives resulting in higher satisfaction and commitment to their organizations. A means to this goal, they believed, is to administer the Volunteer Functions Inventory (VFI) to discover the volunteers' perceptions of the benefits of their assigned tasks. Ryan et al. (2001) suggested that the relationships with volunteers can be improved by discovering motivations that may change over time, providing learning opportunities, showing volunteers the effects of their work, creating time and space for volunteers to socialize, and asking volunteers to reflect on their own work.

As practitioners, Meneghetti and Seel (2001) are explicit about the differences between paid employees and volunteers: "A clear distinction should be made between a paid employee's duties and any volunteer contributions made by that employee." (p. 595). They do so by invoking the ethics and values as articulated in both the Association of Fundraising Professionals and the Association of Volunteer Administration. Research and current practice seem to agree about the distinction between paid employees and volunteers and the respective differences in communicative appeals to these two groups.

Development

Grant Proposals

> "Foundations are increasingly interested in grant proposals that demonstrate an organization is committed to planning and development of evaluation systems" (Osten in Connors 2001, p. 324).

The rising emphasis on evaluation as found, for example, in GuideStar's (2009) services, confirms Osten's remark about this looming factor in fundraisers' strategies. Such an emphasis in practice is reflected in shifts in the focus of research from nonprofits' social values to their financial metrics. Ashley and Faulk (2010), for example, framed NPOs with various needs and worthy projects competing for limited philanthropic resources as the *demand side* of development and the independent foundations with the freedom to allocate resources according to their goals and values as the *supply side*.

Successful development rests on convincing donors (institutional or individual) of the viability of the charity and the worthiness of its mission. Frumpkin and Kim (2001) discovered that individual, foundation, and corporate donors contributed no more to nonprofits that reported a low administrative to total expense ratio than they did to less efficient-appearing organizations. Thus they concluded that social cause, organizational mission, and personal commitment in donor appeals may very well trump efficiency. On the other hand, Ashley and Faulk (2010) compared nonprofit financial health and financial efficiency ratios with the grant amount awarded by foundations and found that nonprofits with higher debt ratios and higher fundraising ratios receive smaller grants. Moreover, Tinkelman and Mankaney (2007) claimed that prior research may have underestimated the correlation between administrative efficiency and donations because of the questionable relevance and reliability of its data. Their data suggested negative associations between the administrative ratios and donations. Ashley and Faulk (2010) worried that such conclusions may tempt nonprofit development managers to contrive financial efficiency figures to appear favorable.

Some studies revealed a blurriness between nonprofit and for-profit organizations. Rumsey and White (2009) found that executive directors and development officers of NPOs had a strategic view of corporate philanthropy based on mutual benefits and equal control. As a result, their communication strategies for seeking corporate partnerships highlight the competitive advantages for corporations that result from aligning with a nonprofit. Brady et al. (2002) studied charitable hybrids, organizations which occupy both charitable giving and purchase contexts such as museums and universities, and found that in such settings value integration is a significant aspect of the consumer decision-making process and that the outcome of this process directly influences charitable giving. Brady et al. (2002) showed that by conceptualizing charitable giving as a value exchange hybrid organizations who emphasize quality and justify expenditure will improve the likelihood of giving.

Research suggested that donors are aware and influenced by hazy boundaries between for-profit and nonprofit values. Smith et al. (2012) found that social enterprise, or the use of for-profit strategies by NPOs, has negative effects on donor relations but that some of the negative effects are mitigated if donors perceive the social enterprise as consistent with the organization's mission. Dean's (2002) study of corporate sponsorship of NPOs found that respondents form both positive and negative attributions about the corporate motivation for sponsorship. When those effects are positive, a corporate sponsor's image will likely change slowly because of the lingering effects of the corporation's pre-existing image. When those effects are negative, a NPO's image may suffer blemishes by association.

Smith and Sypher (2010) pointed to another context where the separation between for-profit and nonprofit is murky-corporate philanthropy. The fortunes of many for-profit organizations depend on local prosperity. Thus, they may use NPOs to assist local citizens. To that end, for-profit organizations will advance communication to their own employees on behalf of local nonprofits. Smith and Sypher (2010) in particular found this communication to consist of the following: (1) philanthropic messages found in organizational discourse such as mission statements, employee newsletters, and informal workplace conversations, (2) the behavior of the organization and its leaders that models support of charitable projects; and (3) the value of compassion for others embedded in company policies.

Donor Appeals

> "Donors result from annual investments; their value increases in direct proportion to the care and attention they receive over time" (Greenfield in Connors 2001a, p. 399).

Greenfield's emphasis on care and attention to donors highlights the importance of the relationship between the NPO and the public. Waters (2011) examined the effects of ten relationship cultivation strategies and found that all ten of them (access, positivity, openness, sharing of tasks, assurances, networking, reciprocity, reporting, responsibility, and relationship nurturing) positively affected the views of annual giving donors and only six (access, sharing of tasks, reciprocity, reporting, responsibility, and relationship nurturing) positively affected those of major gift donors. However, even carefully examined relationship assessments can be wrong. Waters (2009) compared evaluations of both the donors' and the NPO's relationship with each other and found that the donors' most favorable evaluations were significantly less than the practitioners' evaluations about the organization's relationship with its donors.

Much of the research on donor appeals modeled itself closely after the research on general marketing appeals. Such appeals, especially as they are found in charity letters, Myers (2007) notes have their basis in the classical rhetorical notion of *pathos*, which captures a communicator's efforts to gain the trust of the audience. Sargeant and Lee (2004) characterized the services provided to donors and beneficiaries by NPOs as highly intangible and thus not easily assessed, a fact that complicates the research on communication. They nevertheless tried to operationalize the notion of trust into four behavioral cues: relationship investment, mutual influence, communication acceptance, and forbearance from opportunism. They found that fostering trust and moving donors to exhibit the behaviors indicative of trust should concern all fundraisers. O'Neil (2008) found that communications in the service of public relations fostered trust, commitment, and satisfaction among nonprofit stakeholders and that public relations practitioners should explain to donors in particular how their funds are used. O'Neil (2008) recommended conveying stories through such channels as personal notes, personal conversations, or e-mail and newsletters. Nevertheless, Sargeant and Lee (2004) claim that building trust is not enough; organizations must also consider the history and nature of their relationships with donors.

Much research confirmed the positive effects of persuasion techniques to move people to empathize with the victims of misfortune. Hung and Wyer (2009), however, found that such techniques can actually reduce people's desire to make a donation and the amount of their donation largely because they are asked to adopt two incompatible perspectives—the victim's and the donor's. Shearman and Yoo (2007) tested two of the long-standing persuasion strategies intended to increase compliance-social proof (SP) ("people like you are likely to donate") and legitimization of paltry donation (LPD) ("even a penny will help") and found that both LPD and SP used separately and in combination increased compliance rates for donations.

The research reported the effectiveness on various standard types of appeal. Hibbert et al. (2007) found that consumers actively process guilt appeals in charity fundraising through their knowledge of persuasion and of the persuading agent. In particular, they found that an agent's manipulative intent and the respondents' skepticism toward guilt appeals are negatively correlated to guilt arousal but that their affect and beliefs about a nonprofit are positively correlated to feelings of guilt. White and Peloza (2009) found that appeals to self-benefit are more effective when donors respond privately but that appeals to other-benefit are more effective when donors respond publicly.

Some researchers on donor relations examined more specialized contexts. Sargeant and Shang (2011) found that donors offered charitable bequests for (1) generic individual motives like wanting to give back to the organization, (2) bequest-specific motives like needing to manage estate tax, and (3) organizational factors like the professionalism of the organization. They suggested that fundraisers can encourage such behavior in three ways: (1) affective strategies—communicating an understanding of the donor's value and emotional needs and explaining the benefit to beneficiaries of the bequest; (2) cognitive strategies—specifying how the bequest will be used and over what time period; and (3) practical strategies—inserting solicitations for bequests regularly in newsletters, annual reports, and other donor communications.

The more recent research on development looked at the promises of social media, especially their power to effect two-way communication. Despite Twitter's reputed dialogical facility to disseminate information, build engagement, and incite action, Svensson et al. (2014) discovered that its most common use among nonprofits was one-way communication and that the ways organizations used Twitter varied considerably but these differences were not associated with such factors as differences in annual revenue. Saxton and Wang (2014) found a strong correlation between the extent of an organization's online social network and their receipt of donor revenue. As a consequence they recommended NPOs develop ways to increase the number of their online followers and encourage them to promote the organization's mission. Reddick and Ponomariov (2013) found that individuals who participated more actively in an organization's mission were more likely to donate online. However, they found no correlation between those who use social media and those who made online donations.

Carvajal et al. (2012) described a social media development tool—crowdfunding—that could blur still another conventional distinction—the one between institutional and individual donors. Revenues from crowd funding are neither donations nor investments. In such exchanges of money the donor and the donee both receive rewards, but neither is a shareholder. This new relationship between donor and donee can complicate donor appeals.

The research on development made recommendations for practice. Brady et al. (2002) suggested that a hybrid organization's customer service and operations should be closely connected to its fundraising efforts to foster better donor relationships. Important to such a strategy, they recommended, is the need to measure the donor's perceived quality and value of service delivery. Because of the unhappy consequences that might arise from corporate sponsorships Dean (2002) recommended that (1) corporate managers conduct preliminary tests of consumer reactions to a proposed sponsorship; and (2) managers of NPOs proceed cautiously when negotiating sponsorships with companies whose reputation is in doubt. Ashley and Faulk (2010) recommended that nonprofit fundraisers use debt ratio and fundraising ratio in their efforts to compete in the grants marketplace and that they should "shop around" among foundations because financial ratios are not always assessed in the same way. These research recommendations for nonprofit development seem grounded in general marketing appeals to pathos (Myers 2007) and seem consistent with practice, as McLeish (2001) describes marketing strategies for development: "These changes in audience mean that a not-for-profit must throw away any preconceived notions of who it is marketing to and instead must constantly monitor its constituencies in order to match their interests to the services and programs the organization provides" (p. 44).

Outreach

Public Relations

> "The goal of public relations management is to ensure that all contacts with a nonprofit organization's publics support and reinforce the desired image" (Johnson and Venkatesan in Connors, p. 157).

Johnson and Venkatesan (2001) note that the traditional approach to media relations among practitioners focuses on ways to get attention and on the quantity of the resulting coverage. Wirth points to ways of linking the goals of media relations efforts with the mission and vision of the organization, which include attention to the relevant audience and a method for assessing the effectiveness of the media relations (Wirth 2001, p. 245). Wirth's goal for nonprofit public relations efforts is familiar enough, but the common assumption among nonprofit fundraisers is that media coverage will lead to increased donations. Waters (2013) tested this assumption and found little support for it. The specific communication methods are traditional public relations practices and more recently internet technologies and social media.

Weberling (2012) found and offered as "best practices" for organizational communication three types of e-mail: advocacy messages to provoke logical decision-making toward the themes of action, investment, and urgency; fundraising messages to make emotional appeals for donations through the themes of survival and teamwork, and informative messages to report the latest science, progress, and global impact related to the organization. Seshadri and Carstenson (2007) offered a cautionary tale about e-mail: it is quick, immediate, and inexpensive, but it can also cause social bonds to be severed, messages to be misconstrued, and conflicts to go unresolved. Likewise, Waters (2011) suggested that fundraisers' use of generic, mail-merged thank-you letters can erode a nonprofit's relationship with donors. For similar reasons, White and Peloza (2009) recommend that fundraisers customized their donor appeals rather than rely on one type of appeal for all donors.

The greatest challenge to public relations management is crisis, to which nonprofits are not immune. Schwarz and Pforr (2011) found public relations managers at German nonprofits generally poorly prepared for crises. Moreover, Sisco (2012) found that survey respondents felt more favorable toward a nonprofit that used a crisis response strategy as suggested by Coombs (2007), who favors a deny-strategy rather than a diminish-strategy.

The research points out a key advantage of internet communication—its dialogical character. Waters (2007) found that nonprofits largely used the internet as one-way communication to provide information. The only dialogic uses were to collect e-mail addresses and to provide feedback forms to a web site's visitors. Similarly, Eimhjellen (2013) found that local voluntary organizations use the internet largely as a one-way communication channel for its volunteers, members, and other organizations, which did not take advantage of the facility for dialog and discussion, thus belying the internet's promise for a truly participatory democracy.

Greenberg and MacAulay (2009) assumed the superiority of deliberative models of communication, which favor dialogical communication over a broadcasting, but found that most organizations did not use the internet for two-way communication, conjecturing that they (1) felt no need for two-way communication with their constituencies; (2) did not have the digital resources to communicate dialogically; or (3) saw two-way communication as time-consuming or inefficient. Smith (2007) found that most nonprofit religious organizations devoted less attention to their web sites than to other types of media, did not view web sites as a way to recruit new members, did not know how many members were accessing their sites, and did not employ professionals to maintain their sites. Instead they preferred traditional one-way communication like newsletters and personal letters. Ingenhoff and Koelling (2009) found that NPOs used the web to serve the information needs of donors but not to build relationships through such technologies as chat rooms, podcasts, or blogs, nor did they use web sites for media relations. Shafrir and Yuan (2012) found that in spite of adequate technical infrastructure employees in a NPO preferred face-to-face communication because of their lack of computer literacy and technical support.

Social Media

> "A truly effective Internet presence is about bringing the Internet closer to the advocacy goals of the organization and finding ways to use it to communicate with supporters, allies, and friends" (Connors 2001a, p. 37).

Connors seems prescient in this proclamation about the internet, but almost a decade and a half later organizations of all types, nonprofit or otherwise, still struggle to use it effectively. Nonprofits, moreover, are at a disadvantage because they rarely have the resources or expertise to adopt the latest technology. Curtis et al. (2010) found that organizations were more likely to adopt social media to achieve their goals if they already maintained public relations departments. However, Guo and Saxton (2014) found Twitter an effective tool among nonprofits for educating the public but less useful for mobilizing the public to attend public events, carry out direct action, or lobby on behalf of grass-roots organizations.

Farrow (2011) concluded that among nonprofits social media are economical and efficient because they can influence behavior in three ways: the direct impact of the technology itself, the indirect impact of social compliance, and the indirect impact of the internalization resulting from emotional closeness. Waters et al. (2009) found that NPOs were willing to experiment with various Facebook features but did not use the medium to its fullest advantage to inform and recruit visitors. Nonprofits make poor use of Facebook because they usually lack the resources and time to attend to their Facebook pages. In the best cases, they use college interns and volunteers to manage their Facebook pages.

Some of the research on social media focused on the importance of appropriate targets. Livingston (2009) found that donors aged 30–49, prefer community-oriented social media while donors under the age of 30 despite being social media savvy did not have the giving power. At the same time, most donors aged 50 and older, who do have the giving power, do not trust social media. Farrow (2011) found that university alumni groups on Facebook experienced more frequent communication and had a stronger perception of emotional closeness to fellow alumni than those who are not active members of alumni groups on Facebook. These Facebook users showed a stronger positive attitude toward volunteering and charitable giving to a university and a greater likelihood to engage in actual volunteer and charitable giving behavior. Farrow also noted that these social media groups were initiated by the participants themselves. Thus, organizations should seek out such groups in addition to inaugurating their own.

Waters and Lo (2012) suggested that as the global nonprofit sector becomes more professionalized, their use of such media might be blurring cultural boundaries and creating a global virtual culture, which is thought to be democratic. Smitko (2012) found that Twitter's participatory culture helped nonprofits to initiate and build relationships with online donors by linking themselves by way of the "@" symbol to current and potential donors, re-tweeting donor messages, and constructing messages that focus on attitudes, values, or character traits.

The research made many recommendations for practice in internet technologies. Greenberg and MacAulay (2009) recommended that NPOs use online communities and social media to develop and sustain commitments from their constituents. However, Shafrir and Yuan (2012) recommended that NPOs acclimate their staff to the feel of computer-mediated communication before they impose changes in their organization's technology. Seshadri and Carstenson (2007) recommended attention to the hazards of email: cultural illiteracy, misunderstanding of communication media, and insensitivities to psychological and social dimensions of communication. Waters (2009) recommended that NPOs spend more time developing relationships with their donors and (2007) that they take advantage of the internet's dialogic abilities to foster relationships with donors. These cautionary recommendations seem to dampen the early enthusiasm among practitioners over technology as articulated by Gaffny (2001): "[T]hanks to a massive wave of innovations in technology, fundraisers are now entering an age of extraordinary new opportunity, one that dwarfs their potential for success of 10, or even five, years ago" (p. 1001).

Accountability

Annual Reports

> "Annual Reports will be prepared as a summary of all fiscal-year activity." (Greenfield in Connors 2001a, p. 419)

Greenfield reminds nonprofits: "Each NPO holds serious responsibilities in exchange for its multiple privileges" (in Connors 2001a, p. 403). He groups these responsibilities under the rubrics of stewardship and accountability. NPOs are responsible for their assets, people, and facilities, and they are accountable to their clients, employees, board members, donors, and volunteers (Greenfield 2001b, p. 403). The specific communication methods for accountability are conventional reports of various kinds, especially annual reports.

Greenfield's characterization of annual reports presumes that they are useful to potential donors who deliberate over supporting an organization. Parsons (2003) tested this assumption and found donors are more likely to make a contribution when a request is accompanied by efficiency measures (like fundraising and administrative ratios), effectiveness measures, and financial stability measures (like adequacy of equity, operating margin, and revenue concentration).

Coy et al. (2001) defined the annual report as a document that provides a wide range of summarized and relevant information for all stakeholders to comprehensively understand an organization's objectives and performance in both financial and non-financial terms. Such a document should exhibit: understandability, reliability, relevance, timeliness, consistency, comparability, fairness, accessibility, and distribution. However, Patrut et al. (2011) found that annual reports in practice are two-sided: they are framed with general descriptions and statistics to appear objective and with promotional language to create public awareness.

In a more subtle and therefore more insidious instance of promotional language, Skaerbaek (2005) found that some writers of annual reports included what he called "inside secrets" to make them appear transparent without mentioning "dark secrets." Krishnan et al. (2006) found dark secrets when they discovered that some nonprofits report zero fundraising expenses on the IRS 990 often for the sake of securing larger managerial compensation and donations. Thus, donors and regulators who make decisions based on such financial information could be making inappropriate donations and incorrect governing decisions.

Marnoch (2008) found differences in style on hospital annual reports that seemed to reflect differences in economic systems—free market versus monopoly: U.S. reports emulated those of private sector corporations; U.K. reports showed more creative content and structure.

Although internet technologies are an affordable and effective tool for nonprofits of any size to demonstrate accountability, Guidestar (2009) reported a poor showing of nonprofits on the web: only 43 % posted annual reports, 13 % posted audited financial statements, and 3 % posted IRS letters of determination. To encourage nonprofits to take advantage of internet technologies, Dumont (2013) developed an index to gage nonprofits' utilization of web sites for the sake of creating virtual accountability: accessibility, engagement, performance, governance, and mission.

Report Cards

Coe (2003) studied performance reporting from the other side of the desk: organizational report cards, or those regular efforts by organizations to publicly assess the performance of other organizations. He suggested the following best practices for issuing them: (1) engage experts to decide what to measure; (2) balance the requirements of comprehensiveness, validity, and comparability; (3) control for variables to ensure comparability; (4) adjust previous report cards when a new report card adds or subtracts a measure to permit multiple-year comparisons; (5) explain the rationale behind the weights among variables whether or not they be inherently subjective or of no presumed interest to the audience; and (6) take advantage of academic and scholarly resources. Sloan (2009) found that favorable report card ratings had a statistically significant effect on the contributions but that unfavorable ratings did not.

The research made recommendations for future practice of writing annual reports. Marnoch (2008) suggested that annual report writers conduct a post-publication impact survey with carefully selected readers to check the effectiveness of performance stories. Parsons (2003) recommended that writers determine the proper form and content of accounting reports to ensure their effect on donation decisions. Coy et al. (2001) claimed that organizations will appear more professional if they routinely publish more comprehensive annual reports, thus showing their willingness to submit to more open and ongoing public scrutiny.

The research made recommendations for future practice of writing report cards. Coe and Brunet (2006) contrasted two approaches to the design of report cards: (1) the balanced reporting tactic, which validly measures the factor in question, and (2) the dramatizing failure tactic, which seems to ensure high failure rates: the A–F system and the pass–fail system. Sloan (2009) recommended that watchdog organizations make their ratings systems more visible in order to foster greater accountability among nonprofits. Coe and Brunet (2006) cautioned public administrators to consider the source and rating criteria when evaluating report cards because some may promote a particular policy perspective. All of these research recommendations entail the nonprofit's relationship with others whether they be annual report readers, donors, or public administrators, and they reinforce an ideal common among practitioners and articulated by Meneghetti and Seel (2001): "Voluntary participation and financial support of NPOs depends [*sic*] on the public perception that the organization (and perhaps, indeed, the nonprofit sector) is both trustworthy and accountable" (p. 581).

Conclusions

> [C]apitalism has actually become a philanthropic tool…and philanthropy has become a marketing tool." (Seel in Connors 2001 p. 446)

How has the practical advice from Connors's (2001a) battalion of nonprofit professionals held up in the face of the research on nonprofit communication over the last 15 years? For the most part, it has endured in the five general areas surveyed in this review: strategic planning, management, development, outreach, and accountability. With respect to strategic planning, for example, the research reinforces the important, if not always essential, nature of mission statements and strategic plans. The research is less unified on the content of such documents: some recommend a narrative approach while others recommend a more rational and logical approach. With respect to management, the research sides with Connors's practitioners over the greater concern for volunteers. By comparison, the sparse research on paid employees makes them appear as stepchildren. The research on development also supports Connors's practitioners. Both he and the research address development as a function of the donor/donee relationship, but as it is informed by financial data. On outreach Connors and the research are less aligned but only because advances in communication technologies have made Connors's promotion of "a truly effective Internet presence" (2001a, p. 37) for improved NPO communication seem quaint. It is only on the topic of accountability that Connors and the research part company. Connors conveys an almost uncompromising stance toward the ethical duties of NPOs. The research, on the other hand, points out many contexts where NPOs have patronized, if not ignored, ethics, when, for example, as Patrut et al. (2011) observe, annual reports are ambiguously deployed as instruments of both accountability and promotion.

Connors's professionals and the researchers openly agree on many topics, but the point where both seem to dissemble regards the erosion of the presumed distinctions between nonprofit and for-profit organizations. These differences and the consequent differences in communications are much less distinct in practice than they are professed to be in principle. The research on strategic planning, for example, found a blurry boundary between the nonprofit goal for social good and the for-profit goal for profitability. The research on management found the regard for paid employees and volunteers often indistinct. The research on development found common communication strategies for appealing to both institutional and individual donors. The research on outreach found that presumed differences arising from cultural boundaries were specious, or if they were real, they were absorbed by a global internet culture. Finally research on accountability revealed similarities between nonprofit and for-profit operations and structures, especially as they were instantiated in charitable hybrids and corporate sponsorships of NPOs.

The researchers may have assumed a common premise that NPOs communicate as though they were distinct from FPOs, and they may even have concluded with recommendations for maintaining this presumed distinction. Nevertheless they often expressed preferences for corporate styles of communicating. Moreover, this attitude has created a parallel emphasis on corporate values in NPO communication research.

If researchers truly believe in the distinctions between NPOs and FPOs, they should refocus their efforts on social good—what truly separates NPOs from FPOs. Because of the limitations of economic theories and the collectivist nature of nonprofits, researchers might follow Koschmann (2012), who called for developing distinctive theories of nonprofit communication. Because, for example, social capital is not as easily measured in economic terms as its financial analog, future research needs theories to help it capture the lived experiences of NPOs.

The worry that NPOs speak in one voice about social good and collectivist ideals but behave according to profitability and free market principles may have provoked Seel (2001) to link capitalism and philanthropy. Seel might find his fears confirmed by the insights of Peter Buffett. Buffet, a beneficiary of the for-profit sector, is the son of Warren Buffett, the richest capitalist in the world in 2008, according to *Forbes* (Kroll 2008). As an administrator of a nonprofit private philanthropic foundation, Peter Buffet (2013, n.p.) himself acknowledged the blurry divide between NPO and FPO, when he wrote: "Inside any important philanthropy meeting, you witness heads of state meeting with investment managers and corporate leaders" (Buffet 2013, n.p.). NPOs have the moral authority to counter such influence. To live up to their ethical imperatives that Connors promoted, NPOs should exercise their authority by creating appropriately distinctive identities and correspondingly distinctive ways of communicating them.

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