

WHAT ORGANIZATIONAL VALUES DRIVE NGOS TO BE SUCCESSFUL? EVIDENCE FROM POLISH NON-GOVERNMENTAL ORGANIZATIONS (NGOs) AND THE THEORY OF MANAGEMENT BY VALUES

Received: 22. 6. 2022.

Accepted: 3. 2. 2023.

DOI <https://doi.org/10.30924/mjcmi.28.1.7>

Original scientific paper

UDC 061.2:005.7](438)

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ABSTRACT This paper aims to identify the relationships between organizational values and the success of Polish NGOs in the context of the theory of management by values. The study indicates that different categories of NGO success are related to different priorities of the organizations' CEOs in survival values. Results show that ethical values associated with organizational success are viewed in financial terms compared to organizations whose managers do not consider these values important. The article also shows that the quality of an organization's services and its competitiveness are rated lower by organizations that prioritize conservative values. It also shows that honesty's core ethical organizational value is related to NGO performance to varying degrees. The results show that the quality of an organization's services is rated higher by organizations whose leaders prioritize honesty. Still, the level of cooperation between the organization and public and local government institutions is rated lower. This has clear implications for NGO managers: they should review the organizational values they prioritize concerning their organization's performance goals to implement value management more effectively.

KEYWORDS: *success; Management by Values; NGOs; organizational values*

1. INTRODUCTION

Researchers have devoted much space to value-based organizations (VBOs) in the academic literature. These include non-governmental organizations. Edwards and Sen (2002) include NGOs among VBOs because, according to the authors, they are explicitly value-based organizations. The authors argue that NGOs play a crucial role in supporting the changes that result from globalization and in reducing the distortions that result from liberal economies. Through the activities of their organizations, NGOs seek to

balance the power of authorities and society to contribute to more sustainable development. Bruni and Semrilli (2014) write about NGOs belonging to Value-Based Organizations (VBOs) as organizations with a mission and identity based on ideals.

Kraemer (2011) writes that NGOs, as value-based organizations, are guided by values and attract people who come together at all levels for a higher purpose. As D'Cruz (2002) notes, NGOs are independent, value-based organizations often led by a small group of activists dedicated to pursuing the values of their institution. Bell-Laroche et al. (2014) and Denier et al.

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(2019) also note that values play a central role in non-profit organizations. Hine (2008, p. 43) points out that a value-driven organization has adopted articulated values and applies them to its operations, from strategic planning to monitoring and evaluation and recruitment to performance appraisal.

Organizational values indicate what should be done in an organization and, thus, relate to cooperation and behavior in the organization and influence the organization's management. Organizational values are the essential instrument of Management By Values (MBV), in which they are defined as both means (activities) and ends (outcomes) (Jaakson, 2010). Some values are associated with desired outcomes, while others are critical to achieving a specific end state (impact) (Piwowar-Sulej & Mroziewski, 2020). Management by Values (MBV) is a form of management that enables value-oriented work by connecting people in an organization on a common ground. Its effectiveness depends in part on the effectiveness of specific values (Jaakson, 2010). Therefore, MBV is emerging as a strategic leadership tool that uses values to optimize organizational performance and achieve success (Dolan & Garcia, 2002).

The concept of MBV theory has its roots primarily in research on business enterprises that focus on profit maximization in the financial dimension (Dolan, 2006). Although much has been written about managing by values from a theoretical and practical perspective, few attempts have empirically tested the importance of values from the perspective of the success of these entities. And although there is substantial evidence of critical values in nonprofit organizations in various scholarly publications (Bruni & Smerilli, 2014; Fitzgerald & Desjardins, 2004; Cheverton, 2007), there is a distinct lack of empirical research on the importance of organizational values to the success of nonprofit organizations. This gap raises many questions about the relationships between organizational values and the various categories of success in these organizations. The reason is that success in nonprofit entities is understood multi-dimensionally. The theoretical framework provides minimal information about the relationship between NGOs' organizational values and various success factors for these organizations. For example, the financial goal is not a priority for nonprofit organizations, which does not mean that financial issues (as for any entity operating under market conditions) are not necessary to them.

Nevertheless, researchers of nonprofit organizations have shown that categories such as solving critical social problems, social image, trustworthiness (Mitchell & Calabrese, 2022), and quality of collaboration among all stakeholders are central to nonprofit organizations. Empirically testing the answers to the

questions about the relationships between organizational values and various dimensions of nonprofit organizations' success will be an essential contribution to MBV theory. The author also extends current research by verifying the hypothesis that survival values are related to different categories of NGO success. Thus, the study contributes to a better and more precise understanding of the role of organizational values in the performance of nonprofit organizations.

The study also contributes to the theory and practice of NGO management in three ways. First, the study's results will show what organizational values cause organizations to differ in statistically significant ways in terms of success achieved. Second, the article will highlight various dimensions of the values that influence organizational success. Third, the study's results will contribute to the theories of responsible and ethical leadership, defined as necessary for creating change, and the theory of management to systematically achieve results and ensure organizational success (Ullah et al., 2022). The findings provide valuable and inspiring lessons for leaders of NGOs and commercial organizations. Organizational values influence the success of an organization in its various dimensions, but the relationships between each value can take different directions.

The article examines the relationships between organizational values and different categories of success. Consequently, an analysis of non-governmental organizations (associations and foundations) was conducted based on a nationally representative survey of 1,300 NGOs. The article is divided into four parts. The first part is based on a literature review and describes the fundamental concepts of value-based organizations, management by values, organizational values, and the links between them. The theoretical framework that justifies the hypothesis and outlines the research concept is discussed. The second part describes the research methodology. The third part of the article presents the results of the analysis. ANOVA analysis assessed the relationship between organizational values and each category of organizational success. The last part of the article consists of a discussion and conclusions.

2. LITERATURE REVIEW AND HYPOTHESIS

2.1. Organizational values

Since ancient times, positive values such as goodness, truth, beauty, honesty, and love have been particularly emphasized. However, values and their essential role in business were recognized only a few decades ago. Initially, they were a manifestation of the hu-

manization of management (Piwowar-Sulej & Mroziowski, 2020) and then became critical to the management theory known as Management by Values (MBV).

From the perspective of an organization's activities, researchers most often examine economic values (Dolan & Richley, 2006), ethical values (Fitzgerald & Hamilton, 2006, Strickland and Vaughan, 2008, Garti, A., and Dolan, SL 2019), cognitive values (Galabova & Ahonen, 2011), moral values (Prilleltensky, 2000; Dolan & Richley, 2006), humanity values (Prilleltensky, 2000), or religious values (Abbott et al., 2005). Many scholars have also demonstrated the importance of organizational values for organizational activities. According to Werther and Berman (2001), they "*determine, regulate, and modify relations between individuals, organizations, and institutions*" and help create workplace solidarity. Mowles (2008) argues that organizational values "*are an important theme in discussions in international NGOs, helping to create the conditions for solidarity among staff.*" Dolan and Richley (2006) point out that values help manage organizational chaos.

Jaakson (2010) emphasizes that important organizational values enable an organization's well-being, ethical work practices, and conditions for its survival. Survival values make it more effective to manage by values. This author also points out that organizational values should be instrumental (as opposed to core values), determine the character of employees (not their behavior), and address well-being and ethical dimensions. On the other hand, Bourne and Jenkins (2013) believe that organizational values embody the general values that guide members of an organization in making decisions or evaluating their behavior. They need to reach a consensus on values that a social group or organization considers vital to its goals and collective well-being. The authors argue that a careful examination of organizational values reveals differences suggesting that organizational values take several forms that should be examined in analyzing an organization, be it commercial, public, or nonprofit. In this context, Rohan (2000) points out that there is disagreement about whether values should be understood in terms of the average of group members' "*personal value priorities*" or, for example, the "*beliefs of group leaders*" or other key members. This dilemma arises because an organization, as a legal entity, does not have its internal values but absorbs the values of its internal stakeholders (Thomsen, 2004).

Values, often expressed in an organization's social mission, are the central reference point and core of NGO management (Kapiriri & Razavi, 2022). Because nonprofit organizations are typically viewed as value-based organizations and their identity is rooted

in meeting the community's needs (Knutsen, 2013, p. 985), they cultivate a culture of trust by shaping and reinforcing the beliefs and values of employees (Dirks and de Jong, 2022). The choice of the nonprofit legal form often results from specific social and organizational values.

Some researchers propose different value models. For example, Strickland and Vaughan (2008) developed the organizational values model for nonprofits. The authors study nonprofit organizations but argue that the model applies to commercial organizations. The starting point of the model is Maslow's hierarchy of needs, and when applied to the organizational context, five groups of values emerge in sequence (Strickland and Vaughan, 2008): (1) Financial competencies - wise asset management and maintaining solvency as a prerequisite for organizational survival, (2) Accountability - transparent procedures, proper monitoring, and external control (According to the authors, these two values help the organization guard against unethical behavior and prevent resources from being spent on investigating or mitigating the consequences of such behavior.), (3) Reciprocity - this maximizes acceptance and trust both inside and outside the organization and is achieved through a clear understanding of what the organization is trying to do and why, (4) Respect - development of relationships, tolerance of differences of opinion, cultural diversity, etc., and (5) Organizational integrity and self-actualization - completeness and commitment to ethical behavior, management, and service to society. Abbott et al. (2005) proposed a taxonomy consisting of 24 values. The results of their analysis suggest the following groups of organizational values: (1) human values - consideration, cooperation, courtesy, and forgiveness; (2) visionary values - adaptability, creativity, initiative, and development; and (3) conservative values - prudence, formality, economy, obedience, and order.

Among survival values, conservative values go beyond compliance with applicable laws. They place a nonprofit organization at the highest level of ethical behavior consistent with its social mission. They are ethically impeccable. Developing an ethical culture and honesty builds trust as a foundation for a nonprofit's activities. As Strickland and Vaughan (2008) write, these values ensure the integrity of the nonprofit sector, particularly charities, which can thrive because of these values.

Researchers rightly emphasize that nonprofit organizations are "living" organisms that evolve (Werther and Berman, 2001). Just as a human being is endowed with a set of specific values that are formed, changed, and preserved throughout their life, and compliance with these values can be flawed and rise

or fall, so too can an organization, especially a non-profit organization in which the human factor is the fundamental resource, make mistakes in complying with the organizational values that are the pillar of its activity. Therefore, organizational values should be treated as an exceptional intangible resource of an organization in its conservative form. They should be anchored in the core of a nonprofit organization as a starting point for its development and, at the same time, as a reference point for the implementation and compliance with other organizational values that facilitate its daily work. Conservative values are also the backbone of an organization in turbulent times, to which managers can refer when there is a temptation or even intense pressure to abandon a nonprofit's mission (Prilleltensky, 2000).

Among the survival values of an organization, researchers also distinguish economic and control values. This is due to the natural aspect of the functioning of all organizations that operate in a market economy. These values can be called economic-pragmatic (Dolan & Richley, 2006). Their function is to ensure the survival of nonprofit organizations in the face of competition for limited resources with entities in the same sector and the for-profit sector (Mikołajczak, 2022). People and community members must protect their economic, material, social, and psychological interests. It is a fundamental fact that people strive to survive and gain personal benefits from their social activities. As long as personal interests are not at stake and the vision and values are clear, individuals are more likely to engage in value-driven activities. However, their commitment to achieving those values will likely diminish if their interests are at stake, at risk, or in conflict with the organization's values and mission (Prilleltensky, 2000).

2.2. Organizational values and performance in the background of MBV

J. Cheverton (2007) examines the role of values concerning the performance of nonprofit organizations. The author argues that commitment to specific conservative values differentiates nonprofits from private and public sector companies and is critical to achieving results. The author demonstrates that commitment to values increases the efficiency and productivity of employees, managers, and board members in organizations and is an essential reference point for determining the direction and effectiveness of activities and collaboration with other entities. However, the researcher points out that a commitment to values can also negatively affect the organization by reducing innovation and the investment needed to develop performance management systems.

Fitzgerald and Desjardins' (2004) research shows that employees from departments that clearly defined and communicated organizational values are perceived as more involved and more likely to participate in decision-making. In this context, a study by Dermol and Širc (2018), conducted on a sample of Slovenian companies, confirms the positive relationship between the presence of an organization's mission and organizational values, as well as their communication within the company, and certain non-financial aspects of the organization's operations. Bell-Laroche et al. (2014) indicated that while many Canadian national sports organizations operated under the traditional management-by-goals approach, they considered management based on organizational values essential and improved organizational performance. Leaders indicated that more effort needs to be made to engage employees in developing core organizational values and to integrate values into daily management practices strategically. Such statements are also found in studies by other researchers. For example, Ullah et al. (2022) emphasize the importance of ethical principles at the top management level and moral values to the organization. The authors argue that justice, compliance, honesty, open communication, long-term orientation, and transparency "impact the long-term sustainability of the organization, rather than only an emphasis on physical resources and interim financial growth." Berson, Oreg, and Dvir (2008) examine the relationship between CEO values, business outcomes, and increased organizational effectiveness. Zoghbi-Manrique-de-Lara and Viera-Armas (2019) prove that ethical leadership motivates followers to participate in providing compassion. Ali Chughtai (2014) asserts that ethical leaders can increase their followers' creativity in medical organizations.

Moreover, Bourne et al. (2019) argue that organizational values are associated with various organizational phenomena, activities, orientations, and outcomes. Similarly, Alas et al. (2006) believe that values can only be organizational values if they affect all cells of the organization, not just some departments or divisions, and are linked to organizational success. Moreover, they should be controlled and quantified. All stakeholders of the organization should be involved in the pursuit of these values. Meeting these conditions is the foundation for building a strong organizational culture and implementing management by values (MBV). Management by Values (MBV) is a form of management that enables value-oriented work by bringing people in an organization together on common ground. Its effectiveness depends in part on the effectiveness of specific values (Jaakson, 2010). MBV thus appears to be a strategic leadership tool primarily concerned with finding common ground at the level of

values and differences along the way to achieve goals, thus using values to optimize organizational effectiveness and success (Dolan & Garcia, 2002).

Managing by values represents both business ethics (regarding organizational beliefs and values) and opportunities for competitive diversification (Dolan & Garcia, 2009, p. 24). MBV uses values that are clearly defined. It also assumes that these values must be unambiguous and accepted by the relevant stakeholders of the organization. Dolan and Garcia (2002) believe that, unlike the mainstream approach of management by goals, which the authors believe provides notoriously unsatisfactory results, management by values is emerging as a strategic leadership tool that uses values to optimize an organization's efficiency and success. As Jaakson (2010) points out, the effectiveness of MBV depends to some extent on how effective the values defined in the value statements are and that the analysis of different value categories helps assess these values.

Management by values can be defined simultaneously as a philosophy and practice in business management that focuses on the most critical values of the organization and their consistency with the objectives. In this case, the values are not just a philosophical goal but a necessary support for the organization's survival (Dolan & Richley, 2006). Similarly, Fadeyi et al. (2019) emphasize that many organizations have not survived problems, turbulence, or competition and have disappeared from the market. However, some organizations base their activities on clearly defined values and thrive and develop. The role of MBV in the survival of nonprofit organizations is critical. Jaakson (2010) asserts that value-based management's golden mean of success is that the organization's core values are constant and honestly believed and accepted by all stakeholders. This means that the values are stated and respected in practice. In this context, Marek (2018) claims that value-based management can only produce results if it is applied in all company departments and if employees act according to the shared organizational values. As Stachowicz-Stanusch (2007) points out, value-based organizations must believe that the most important values cannot be bought or borrowed but are integral to the organization and that they are values that employees deeply and vigorously endorse and share. This is emphasized when considering the diversity of values in the organization and their centrality to the company's stability and the organization's market success. Wenstøp and Myrmel (2006) emphasize that organizational values provide tangible outcomes that various stakeholders expect from the organization.

Jaakson (2010) answers the question of which organizational values are better than others from an

MBV perspective and summarizes the research findings of other scholars. She analyzes ethical, survival, and well-being values. The author argues that an organization is sustainable if it is guided primarily by survival values (conservative values) and entrepreneurial values (economic and control values and financial competence and accountability values). The author argues that survival values, along with ethical values, are fundamental to all sectors. Survival values do not need to be clearly articulated and articulated in public but are implicitly critical. As the author notes, the final dimension of a value is determined by the organization's goal, which seeks to align such values with the goals of the stakeholders most important to the organization. NGOs work for a large group of stakeholders. The purpose of their mission is primarily social welfare. At the same time, the economic dimension is crucial to them if it contributes to achieving a social goal. Moreover, many scholars agree that the range of ethical values in nonprofit organizations is particularly relevant to the performance of these organizations (Strickland & Vaughan, 2008).

Although many authors emphasize the positive role of different values in organizational performance, some researchers point to other relationships. For example, Frederic et al. (1985, p. 17) claim that conservatism as a personal value among managers is negatively associated with some aspects of firms' financial performance. In addition, D'Cruz (2002) points out the moral conflict that arises from the confrontation of the values of nonprofit organizations with their political ties concerning the cooperation of nonprofit organizations with public authorities. The author describes the dilemma when NGOs' work requires balancing obligations to donors and the people the organizations serve. This unintended compromise of one's organizational values, necessary when an organization's achievement of ambitious social goals requires involvement in "politics," can counter the organization's values of social justice and commitment, for example. Temple (1997) also writes that passion and principles are insufficient for organizational effectiveness.

Accordingly, the following is hypothesized:

- H1: *Survival values are associated with different categories of NGO success.*
- H2: *Ethical values are related to better evaluating organizational success in terms of financial performance.*
- H3: *Conservative organizational values are related to a worse evaluation of organizational success regarding the quality of an organization's services and competitiveness than other organizations.*

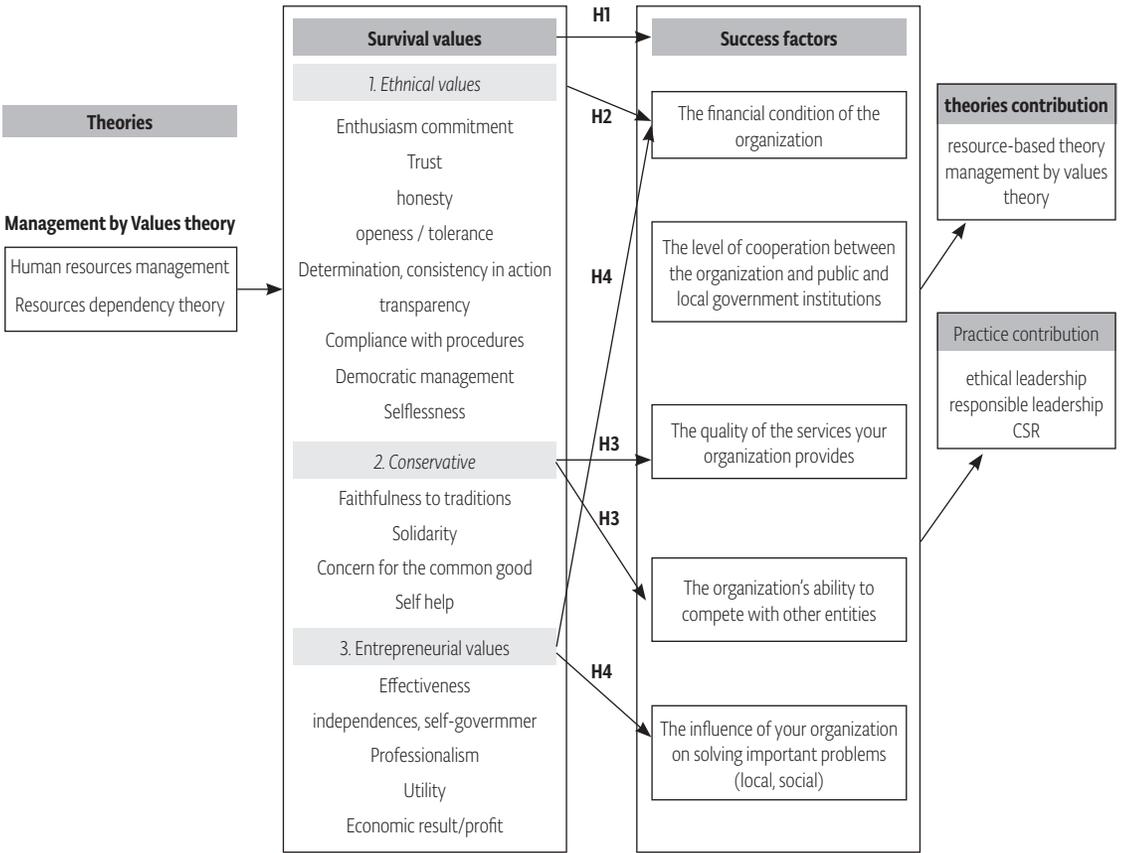


FIGURE 1. Research model

H4: Entrepreneurial organizational survival values are related to better evaluating an organization's impact on solving essential problems (local, social) and financial performance.

3. METHODS

3.1. Research framework

Figure 1 shows the research model based on a literature review that examined the organizational values of NGOs before determining their impact on NGO success.

3.2. Data collection and sampling

The data for the analysis was obtained from the Klon/Jawor Association, which in 2018 commissioned Kantar Millward Brown to conduct a nationwide survey of a representative sample of 1,300 Polish NGOs (foun-

dations and associations). The analyzed data is representative of the population of active foundations and associations (excluding VFDs - volunteer fire departments), i.e., about 80,000 associations and foundations. These 1,300 organizations were randomly selected from the survey population through random layer sampling. Data from 1,100 organizations were collected using computer-assisted web interviewing (CAWI). CADAS was used for this study, and 200 organizations were tested using the computer-assisted personal interview (CAPI) technique. The Klon/Jawor Association conducted the CAWI study. In both cases, the respondents held critical positions in the organization and were well acquainted with the organization's situation, including board members and directors. The organizations selected for the study received emails inviting them to participate. They were also reminded and invited to participate in the study by telephone. Data were collected on a confidential basis.

TABLE 1 Dependent variables

| Variable | Success factors |
|----------|--|
| SF1 | The financial condition of the organization |
| SF2 | The level of cooperation between the organization and public and local government institutions |
| SF3 | The quality of the services your organization provides |
| SF4 | The organization's ability to compete with other entities |
| SF5 | The influence of your organization on solving essential problems (local, social) |

Source: Author, based on the results of the Klon/Jawor study

3.3. Dependent variables (Success Factors)

The analysis used dependent variables SF1 through SF5 to determine organizational success factors, as shown in Table 1. The variables were operationalized so that the organization could rate each factor on a scale of 1 to 10, with 1 representing an abysmal rating and 10 representing an excellent rating. Organizations could also mark the response as DK and N/A. These responses were not included in the analysis (see Table 1).

3.4. Independent variables (organizational values)

Organizational values were treated as independent variables - 19 variables in total. Organizations were allowed to select a maximum of 5 values to prioritize for management. Similarly, organizations could select no more than five values they would least prioritize for management. Each variable from V1 to V19 was given a value of 1 if the organization indicated that it was one of the five priority values or a value of 0 if it was not one of the priority values (see Table 2).

4. RESULTS

In the first phase of the study, the priorities for the organizations were sorted in descending order by the percentage of responses (see Table 3).

The analysis of the ranking of priority values by the surveyed organizations shows that the highest percentage of NGO leaders indicated honesty (40.5%) as the most critical value for their organization. A slightly lower percentage of respondents cited values such as professionalism and sense of mission. About one-third of respondents cited utility, commitment, concern for the common good, and trust as the most important values for their organization's management. A similar proportion of respondents cited

TABLE 2 Independent variables - organizational values

| Values | Survival values |
|---|--------------------------------------|
| Jeavons (2005) | <i>Ethical values</i> |
| V1 | Honesty |
| V5 | Trust |
| V10 | Selflessness |
| V19 | Enthusiasm, commitment |
| V14 | Determination, consistency in action |
| V13 | Compliance with procedures |
| V3 | Democratic management |
| V17 | A sense of mission |
| V9 | Openness/tolerance |
| V15 | Transparency |
| Prilleltensky (2000) Abbot et al. (2005) Jaakson (2010) | <i>Conservative values</i> |
| V16 | Faithfulness to traditions |
| V4 | Solidarity |
| V6 | Concern for the common good |
| V7 | Self-help |
| Prilleltensky, (2000) Dolan and Richley (2006) (Strickland and Vaughan (2008) | <i>Economic values</i> |
| V2 | Effectiveness |
| V12 | Independence, self-government |
| V8 | Professionalism |
| V11 | Utility |
| V18 | Economic result/profit |

Source: Author, based on the results of the Klon/Jawor study

TABLE 3A Ranking of values that are a priority for NGOs

| | Organizational value | Percentage |
|----|--------------------------------------|-------------------|
| 1 | Honesty | 40.5% |
| 2 | Professionalism | 39.3% |
| 3 | A sense of mission | 38.7% |
| 4 | Enthusiasm, commitment | 31.6% |
| 5 | Utility | 29.7% |
| 6 | Concern for the common good | 29.6% |
| 7 | Trust | 29.1% |
| 8 | Effectiveness | 27.8% |
| 9 | Selflessness | 27.2% |
| 10 | Transparency | 26.8% |
| 11 | Openness, tolerance | 23.4% |
| 12 | Independence/self-government | 19.1% |
| 13 | Determination, consistency in action | 18.3% |
| 14 | Faithfulness to traditions | 12.2% |
| 15 | Solidarity | 10.8% |
| 16 | Democratic management | 10.4% |
| 17 | Compliance with procedures | 9.0% |
| 18 | Self-help | 7.4% |
| 19 | Economic result/profit | 2.6% |

Source: Author, based on the results of the Klon/Jawor study

organizational values such as effectiveness, selflessness, and transparency.

In the next phase of the study, ANOVA was used to assess the statistical significance of differences in the degree of success in each area of NGO activity between organizations that adopt a particular value as a priority and other NGOs (see Table 4). The analysis allowed the author to test the hypotheses.

First, the fit of each variable to the normal distribution was tested using the Kolmogorov-Smirnov (K-S) test (see Table 4). The non-parametric Kruskal-Wallis (K-W) test was performed in cases where the distribution was not normal. To test the assumption of homogeneity of variance, the Brown-Forsythe (B-F) test was used because the groups had different numbers of items. When homogeneity of variance was absent in both groups, the Welch F test was used to evaluate the significance of differences between the compared groups (see Table 4).

In the next phase of the study, the one-way

analysis ANOVA was used to examine the differences between the NGOs for which the analyzed values are priority values in the organization’s activities, as well as the relationships of these values with the level of success achieved. Analysis of variance is closely related to regression analysis (both are classified as advanced statistical methods), but it owes its greater popularity and importance to its universal applicability for quantitative factors and qualitative variables (King & Minium, 2006).

First, the agreement of the variable distribution with the normal distribution was tested, resulting in a statistical value of the Kolmogorov-Smirnov d-test of 0.09860 (SF1); 0.07298 (SF2); 0.13520 (SF3); 0.16908 (SF4); 0.08601 (SF5); 0.08104 (SF11) ($p < 0.01$). On this basis, the hypothesis of a normal distribution could be rejected for all studied characteristics (see Table 4).

Next, the non-parametric Kruskal-Wallis test was performed (Table 4), in which the significance level was $p < 0.05$ for all pairs of variables except V3 / SF3 ($p > 0.05$). Thus, there is reason to believe that there are differences between groups of organizations that have indicated a particular organizational value as a priority and other organizations that have not indicated that value as a priority. The exception is the value of democratic governance (V3), where there are differences between organizations in terms of the success factor - the quality of services provided by the organizations (SF3).

The Brown-Forsythe test was used to test the assumption of homogeneity of variance due to the unequal size of the groups. When the variance in both groups was not homogeneous, the Welch F-test was used to assess the significance of the differences between the compared groups. The results of the F-test indicated heterogeneity of variance for the SF3 success factor in the groups of organizations distinguished by the V3 and V8 variables (see Table 4). Therefore, the Welch F-test assessed the differences between the means. The value of the empirical result of the Welch F test for the SF3 success factor in the groups of organizations distinguished based on variable V3 is 6.652, with a significance level of $p < 0.05$.

For the same SF3 variable in the analyzed groups of organizations formed based on the V8 variable, the empirical Welch F value is 18.122, with a significance level of $p < 0.05$. Thus, it was confirmed that there are statistically significant differences between the mean values of the SF3 factor in the groups of organizations that differ by the variables V3 and V8. There are statistically significant differences between the organizations that indicated a particular organizational value as a priority and other organizations that did not indicate these values as a priority at the significance level of $\alpha = 5\%$. NGOs for which democratic management

TABLE 4 Kolmogorow-Smirnow test

| Variable | Kolmogorow-Smirnow test value | p |
|----------|-------------------------------|--------|
| SF1 | 0.09860 | 0.0000 |
| SF2 | 0.07298 | 0.0000 |
| SF3 | 0.16908 | 0.0000 |
| SF4 | 0.08601 | 0.0000 |
| SF5 | 0.08104 | 0.0000 |

Source: Author, based on the results of the Klon/Jawor study

and professionalism are priority values achieve higher service levels than NGOs that do not prioritize these organizational values (see Tables 5 and 6).

In cases where homogeneity of variance was found, the F-test was used. The values of the F-test are shown in Table 5. Their significance level was less than 5%. There are statistically significant differences between organizations that indicated a particular organizational value as a priority and those that did

not ($\alpha = 5\%$).

The results of the ANOVA analysis show that organizations that indicated democratic management, trust, openness and tolerance, usefulness, compliance with procedures, and transparency and disclosure as priority organizational values rated the level of their financial situation better than organizations that did not indicate these values as the most important. On the other hand, the average value of the success fac-

TABLE 5 Analysis of variance

| Assessment category | SF | H K-W Test Value | p | F B-F Test Value | p | F Test | p | F Welch Test Value | p |
|---------------------|-----|------------------|--------|------------------|---------|--------|---------|--------------------|---------|
| V1 | SF2 | 4.857342 | 0.0275 | 0.940 | 0.33243 | 4.906 | 0.02691 | - | - |
| V1 | SF3 | 9.628179 | 0.0019 | 2.527 | 0.11215 | 8.729 | 0.00319 | - | - |
| V3 | SF1 | 9.628179 | 0.0019 | 0.170 | 0.67931 | 10.198 | 0.00144 | - | - |
| V3 | SF3 | 2.854242 | 0.0911 | 4.436 | 0.03538 | - | - | 6.652 | 0.01066 |
| V5 | SF1 | 9.380683 | 0.0022 | 1.223 | 0.26882 | 7.245 | 0.0720 | - | - |
| V6 | SF3 | 8.132378 | 0.0043 | 2.777 | 0.09586 | 6.590 | 0.01037 | - | - |
| V6 | SF4 | 10.90428 | 0.0010 | 0.002 | 0.96162 | 9.049 | 0.00268 | - | - |
| V7 | SF3 | 7.888133 | 0.0050 | 3.294 | 0.06976 | 8.007 | 0.00473 | - | - |
| V7 | SF4 | 10.82420 | 0.0010 | 0.393 | 0.53048 | 12.322 | 0.00046 | - | - |
| V8 | SF3 | 26.56125 | 0.0000 | 8.935 | 0.00285 | - | - | 18.122 | 0.00002 |
| V8 | SF4 | 26.56125 | 0.0000 | 0.058 | 0.80845 | 14.78 | 0.00012 | - | - |
| V9 | SF1 | 5.493282 | 0.0191 | 0.493 | 0.48252 | 5.538 | 0.01876 | - | - |
| V11 | SF1 | 8.991865 | 0.0144 | 0.042 | 0.83667 | 4.471 | 0.03467 | - | - |
| V13 | SF1 | 4.588471 | 0.0322 | 2.306 | 0.12949 | 4.335 | 0.03755 | - | - |
| V15 | SF1 | 4.171043 | 0.0411 | 0.015 | 0.90235 | 4.510 | 0.03389 | - | - |
| V16 | SF4 | 5.908221 | 0.0151 | 1.226 | 0.26832 | 5.843 | 0.01580 | - | - |
| V18 | SF5 | 3.879838 | 0.0489 | 1.213 | 0.27098 | 4.727 | 0.02989 | - | - |

Source: Author, based on the results of the Klon/Jawor study

tor, defined as the level of cooperation between the organization and public and local government institutions, was rated lower by organizations that indicated honesty as a priority value than by organizations that did not indicate this value as a priority (see Table 5).

When analyzing the success factor related to the evaluation of the quality of services provided by NGOs, the results of the study show that the quality of services provided by NGOs is rated higher by organizations that indicate honesty and democratic management as a priority than by NGOs that do not prioritize these values. An inverse relationship is observed among organizations that consider concern for the common good, self-help, and professionalism as the most critical organizational values in their activities. Simultaneously, managers of these organizations estimate the level of service provided as lower than in organizations adopting the described values as a priority.

When analyzing the success factor described as the ability of an organization to compete with other institutions, it is worth highlighting that the organizations that indicated self-help, professionalism, and faithfulness to traditions as priority values estimate the level of this success factor lower than organizations that do not adopt the described values as a priority. We also find honesty among the organizational values that are statistically significantly different from this level of success in both groups of organizations. Organizations that listed this value as a priority for their activities also ranked higher their ability to compete with other organizations. Economic outcomes emerged as the only organizational value that statistically significantly distinguished the degree to which an organization related to solving essential problems (local, social). NGOs that indicated this value as a priority for their activities rated their degree of relationship to solving essential (local, social) problems lower than NGOs that did not consider this value to be the most important to them (see Table 6).

Results of the analysis show that it is possible to identify the highest number of priority organizational values (6) that statistically significantly distinguish the achieved level of the first success factor - evaluation of the organization's financial situation (SF1). These priority organizational values include democratic management (V3), trust (V5), openness/tolerance (V9), usability (V11), compliance with procedures (V13), and transparency/disclosure (V15). Mean financial scores were higher for organizations that considered these values to be priorities for the organization than other organizations. The mean scores are shown in Table 6.

Analysis of the mean scores of the success factors shows that five organizational values differed statistically significantly in the quality of service the

organizations provided (SF3). These include honesty (V1), democratic management (V3), concern for the common good (V6), self-help (V7), and professionalism (V8). However, of these organizational values, only for V1 and V3 were the mean scores for success factor SF3 higher for the organizations that prioritized these values in their activities than the mean scores for the organizations that did not report these values as necessary. On the other hand, for organizational values such as concern for the common good, self-help, and professionalism, the average level of scores for the quality of services was lower among the organizations, which indicated that the stated organizational values were important in their activities (see Table 6).

The results presented in Table 6 also show that four organizational values are statistically significant in distinguishing the level of an organization's ability to compete with other entities (SF4). These priority organizational values include concern for the common good (V5), self-help (V7), professionalism (V8), and faithfulness to traditions (V16).

The average success factor (SF5) rating among organizations that recognized concern for the common good (V6) as a priority organizational value for their organization was 8.52. This was higher than the average rating of the organizations' ability to compete with other entities that did not identify this value as necessary to their activities (8.08).

For other organizational values, namely V7, V8, and V16, the mean values of the SF4 success factor were lower for organizations for which these organizational values were a priority than for entities that did not indicate their importance to the organization (see Table 5).

Only one organizational value statistically significantly differentiates the degree of collaboration between an organization and public and local government entities (SF2). This priority value (V1) is honesty. The average rating of the degree of collaboration between the organization and public and local government institutions (SF2) among the organizations that identified honesty (V1) as a priority organizational value for their organization was 5.19. This rating was lower than the average for the success factor SF2 (5.32) rating among the organizations that did not identify this value as necessary to their activities.

Moreover, only one organizational value statistically significantly distinguished the degree of an organization's influence on solving essential (local, social) problems (SF5). This priority value is the economic result/profit (V18). The average rating of the organization's relationship to solving essential problems (local, social) (SF5) among the organizations that considered economic outcome/profit (V18) necessary

TABLE 6 Average values of success factors

| Assessment category | Organizational values | NGOs that mentioned organizational value | NGOs that did not mention the organizational value |
|---------------------|-----------------------|--|--|
| SF1 | V3 | 5,91 | 5,20 |
| | V5 | 5,56 | 5,16 |
| | V9 | 5,37 | 4,99 |
| | V11 | 5,38 | 5,06 |
| | V13 | 5,72 | 5,23 |
| | V15 | 5,52 | 5,19 |
| SF2 | V1 | 5,19 | 5,32 |
| SF3 | V1 | 8,45 | 8,14 |
| | V3 | 8,58 | 8,23 |
| | V6 | 8,07 | 8,36 |
| | V7 | 7,76 | 8,31 |
| | V8 | 6,61 | 6,78 |
| SF4 | V6 | 8,52 | 8,08 |
| | V7 | 5,89 | 6,81 |
| | V8 | 6,61 | 6,78 |
| | V16 | 6,27 | 6,80 |
| SF5 | V18 | 5,53 | 6,51 |

Source: Author, based on the results of the Klon/Jawor study

TABLE 7 Results of the analysis of variance

| | V1 | V3 | V5 | V6 | V7 | V8 | V9 | V11 | V13 | V15 | V16 | V18 | Total |
|--------------|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-------|
| SF1 | | + | + | | | | + | + | + | + | | | 6 |
| SF2 | + | | | | | | | | | | | | 1 |
| SF3 | + | + | | + | + | + | | | | | | | 5 |
| SF4 | | | | + | + | + | | | | | + | | 4 |
| SF5 | | | | | | | | | | | | + | 1 |
| Total | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | |

Source: Author, based on the results of the Klon/Jawor study.

NOTE: + stands for a statistically significant difference between the level of implementation of a given success factor between those organizations adopting a given value as a priority and other organizations

to their organization was 5.53. This rating was lower than the average rating of the organization's relationship to solving essential problems (local, social) among the organizations that did not report this value among the values necessary to their organization's operations, which was 6.51 (see Table 6).

The organizational values that are not statistically significant are effectiveness, solidarity, selflessness, sense of mission, enthusiasm, commitment, in-

dependence, self-government, determination, and consistency in action. A synthetic representation of the variance analysis results can be found in Table 7.

5. DISCUSSION

In the case of Hypothesis 1, the results warrant an evaluation of the relationship between survival val-

ues and the different categories of NGO success.

There are some differences in the relationships between organizational survival values and the different categories of NGO success. An exciting result was that honesty has a positive relationship with the financial situation of NGOs but a worse evaluation of an organization's output quality. Most ethical values are related to a better rating of the NGO's financial situation. Thus, the results confirm the author's expectations in Hypothesis 2.

Consistent with the expectations expressed in Hypothesis 3, the results indicate that conservative values have a negative relationship with organizational success, but not in all categories. This is true for the level of collaboration between the organization and public and local government institutions and the quality of services the organization provides. This negative correlation with NGO success could be related to insufficient innovative actions implemented by organizations due to their stakeholders or to the numerous administrative obstacles NGOs face in Poland (Mikołajczak, 2021).

Economic survival values are related to better evaluating an organization's impact on solving essential problems (local, social) and financial performance. Still, effectiveness, independence, and self-government values were not statistically significant. The results partially support Hypothesis 4.

Further research could be conducted based on the theory of historical institutionalism to investigate the impact of exogenous shocks on the crisis of values in nonprofit organizations, for example, in the context of the pandemic COVID -19 and its relationship with the performance of these entities. The results of such research will make a significant contribution by providing evidence for management decisions.

6. CONCLUSIONS

In summary, the study confirmed the hypotheses. The study results have identified the organizational values prioritized by NGOs, which are of great importance for different categories of success of the studied non-governmental organizations. Numerous researchers emphasize the positive importance of values for nonprofit activities (Fitzgerald and Desjardins, 2004; Dermol & Širca, 2018). Many authors treat organizational values as a critical instrument of management by values (MBV) (Dolan and Rihley, 2006; Bell-Laroche et al., 2014; Piwowarski-Suley & Mroziejewski, 2020). Researchers agree that survival values play a critical role in the performance of nonprofits, not only because many researchers consider them to be value-based organizations (Bruni & Sem-

rilli, 2014; Kraemer, 2011; Bell-Laroche et al., 2014; Denier et al., 2019), but also because NGOs face inadequate funding and staff shortages. It is suggested that values should be treated as an additional resource in the nonprofit sector to strengthen volunteer employment and retention.

This study empirically confirms these propositions by showing that the level of financial performance of organizations for which ethical values such as democratic governance, trust, openness and tolerance, usability, compliance with procedures, and transparency and disclosure are essential are better rated as success factors. Moreover, when CEOs prioritize economic outcomes as a typical value for organizational survival, this is associated with a poorer evaluation of the organization's impact on solving significant problems (local and social). Although most studies emphasize the positive relationship between organizational values and organizational performance, critical voices cannot be ignored regarding the relationship between specific values and organizations, as detailed by various authors (Mowles, 2008; D'Cruz, 2002). This critical approach also relates to the effectiveness of MBV theory itself in practice (Speculand & Chaudhary, 2008).

The results of this study suggest that conservative survival values such as concern for the common good, self-help, and faithfulness to traditions are organizational values that, when considered a priority for NGOs by managers, are associated with lower ratings of the organization's ability to compete with other entities and lower quality of services provided by the organization.

In searching for possible explanations for this finding, one encounters a different role of conservative values for organizations in different studies. For example, a study by Abbott et al. (2005, p. 537) states that the relationship between values related to humanity, vision, and conservatism "may be similar across people in general, but may differ across organizations." Khatib et al. (2021) argue that a conservative organizational culture reduces innovation. Garcia et al. (2019) make a similar assertion. However, given the difficult conditions and numerous obstacles to the work of non-governmental organizations, which have been written about extensively (Mikołajczak 2021, 2022), it seems plausible to confirm Miles, Snows, and Meyer (1978), who emphasizes that conservative organizational values characterize organizations, referred to by the authors as "defender organizations" or by Mintzberg (1973) as "adaptive organizations," as well as in the work of Covin (1991), who suggests that organizations with conservative strategic attitudes are risk averse, non-innovative, and reactive. The author highlights that conservative firms perform worse re-

garding the quality of their offerings, external financing, or minimizing dependence on a single supplier or customer.

However, this finding should not be interpreted as suggesting a complete abandonment of conservative strategic attitudes favoring more entrepreneurial ones. Given the challenging conditions of cooperation with state and local government institutions, excessive bureaucracy, and other constraints on the work of non-governmental organizations in Central and Eastern Europe, conservative organizational values may seem justified for many of them.

The study also shows that organizations that identified honesty as a priority value for their organization rated the extent of cooperation with public and local government institutions lower, even though the quality of the services they provided was rated as better. This finding raises concerns about the state of government-NGO relations. This could be related to the high barriers to NGO activities in the countries of CEE, NGOs' lack of trust in public authorities, or too much bureaucracy, as described by Mikołajczak (2021, 2022). By examining the relationship between organizational ethical values and various categories of NGO performance, the article also contributes to the theory of the institutional form of nonprofit organizations developed by Henry Hansmann, who emphasizes the importance of organizational trustworthiness in this sector (Cymbal et al., (2022).

This study of the relationships between organizational values and NGO success raises an interesting consideration: theories and models of NGO social and business performance can benefit from implementing organizational values into their management models. As NGOs operate in various sectors where success can be defined differently, this study provides their leaders with new tools and perspectives for a more successful management-by-values.

The study has practical implications for practitioners, researchers, and leaders because it identifies which values are important from the perspective of different categories of success. The article also has other practical implications, particularly for the nonprofit sector, which works with many stakeholders and seeks to meet their needs. Moreover, given the broad debate about sustainable organizational development, ethical leadership, or CSR (Berson et al., 2008; Zoghbi-Manrique-de-Lara & Viera-Armas, 2019), the findings have important practical implications for commercial entities. First, the research provides additional arguments supporting the position of other researchers that ethical values have a positive relationship with an organization's activities, including in the financial dimension (see, e.g., Ullah et al., 2022). Moreover, the importance of an organization's values

to various dimensions of organizational performance can be seen as an essential argument for treating organizational values as a vital resource that should be considered in strategic decisions related to organizational development.

The analysis showed that specific organizational values do not differ significantly from other organizations in terms of their success factors, regardless of whether they treat them as a priority or not. However, this does not mean these values are unimportant to the organization. In the study, NGOs were asked to indicate only the five most important values for their management. This assumption can be considered a particular limitation of this study since the number of critical success factors the organizations could indicate in the survey was limited. Finally, nonprofit organizations' social goals are comprehensive (Sridhal & Nagabhushanam, 2008). In addition, other factors besides value influence the success of NGOs.

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KOJE ORGANIZACIJSKE VRIJEDNOSTI POKREĆU USPJEH NEVLADINIH ORGANIZACIJA? DOKAZI TEMELJENI NA POLJSKIM NEVLADINIM ORGANIZACIJAMA I TEORIJI MENADŽMENTA POMOĆU VRIJEDNOSTI

SAŽETAK

Svrha ovog rada je identificirati odnose između organizacijskih vrijednosti i uspjeha poljskih nevladinih organizacija, u kontekstu teorije upravljanja pomoću vrijednosti. Istraživanje ukazuje da su različite kategorije uspjeha nevladinih organizacija povezane s različitim prioritetima vrijednosti preživljavanja glavnih menadžera. Rezultati pokazuju da postoje etičke organizacijske vrijednosti, koje su povezane s većim organizacijskim uspjehom, promatranom u financijskom smislu, a u usporedbi s organizacijama, čiji menadžeri ne smatraju te vrijednosti važnima. Članak također pokazuje da se kvaliteta usluga organizacije i njezina konkurentnost ocjenjuju niže kod organizacija koje više vrednuju konzervativne vrijednosti. Također se pokazuje da je glavna etička organizacijska vrijednost iskrenosti povezana s uspjehom nevladinih organizacija u različitim stupnjevima. Rezultati pokazuju da se kvaliteta usluga organizacije ocjenjuje višom kod organizacija čiji su lideri prioritet dali iskrenosti, ali je razina suradnje između organizacije i javnih i lokalnih vlasti ocijenjena nižom. To ima jasne implikacije za menadžere nevladinih organizacija, s obzirom na pozornost, koju trebaju obratiti na organizacijske vrijednosti, kojima daju prednost, u odnosu na ciljeve svoje organizacije, a kako bi se upravljanje vrijednostima moglo učinkovitije provesti.

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KLJUČNE RIJEČI: *uspješnost; upravljanje pomoću vrijednosti; nevladine organizacije; organizacijske vrijednosti*