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Strategic Management in Nonprofit Organizations: A Thematic Assessment of Selected Literature and a Conceptual Synthesis for the Turkish Context

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ABSTRACT: This article thematically assesses selected literature on strategic management in nonprofit organizations (NPOs). The 11 studies included in the analytical matrix are compared by country or context, method, theoretical framework, and theme; the other references provide conceptual background. The review discusses mission, resource structure, governance, accountability, stakeholder relations, performance, and digital capacity in conjunction with the institutional and legal context of associations and foundations in Türkiye. Its conceptual contribution is a model that brings together six testable propositions derived from selected sources within a common cycle of strategy, implementation, social outcomes, and organizational learning. Because the source-selection and search processes were not reported systematically, this article is not presented as a systematic review. The relationships in the model are treated as conceptual propositions that have not been empirically tested.

KEYWORDS: strategic management, nonprofit organizations, civil society organizations, governance, conceptual propositions, Türkiye.

I. INTRODUCTION

Nonprofit organizations (NPOs) are institutional structures that play a vital role not only in generating economic value but also in advancing social, cultural, environmental, and humanitarian aims. Alongside the public and private sectors, they are regarded as a core component of the third sector and engage in multifaceted relationships with donors, volunteers, beneficiaries, employees, public institutions, and other stakeholders. This multiplicity of stakeholders makes it inadequate to explain strategic management solely in terms of financial sustainability or competitive advantage.

Strategy and management in nonprofit organizations have already been examined in comprehensive reviews. Laurett and Ferreira (2018) systematically reviewed 62 articles published between 1981 and 2016 and identified strategic management, planning, strategy typologies, innovation, and human resource strategies as major themes. Gee et al. (2023) assessed nonprofit organizations from a strategic management perspective, integrating organizational goals, financial resources, human resources, and leadership and governance. Alregab (2026) synthesized theoretical approaches and findings in the nonprofit governance literature by reviewing 55 peer-reviewed studies from 2015 to 2025. In light of this body of work, this article does not claim to offer a new systematic search or new empirical findings. Its contribution is to connect themes of mission, resource structure, governance, accountability, stakeholder relations, and digital capacity in selected literature within a conceptual model and to discuss that model in the legal and institutional context of associations and foundations in Türkiye. The six proposed propositions are conceptual; their relationships have not been empirically tested.

This study aims to assess prominent themes concerning strategic management in NPOs in selected literature and to derive researchable conceptual relationships for the Turkish context. The review is guided by the following research questions:

RQ1: Which theoretical approaches and themes concerning strategic management in NPOs are highlighted by the studies selected for the analytical matrix?

RQ2: How are mission, resource structure, governance, and stakeholder relations connected to strategy formation and implementation in the selected literature?

RQ3: When selected international studies are considered together with sources on associations and foundations in Türkiye, which conceptual propositions and research needs emerge?

II. CONCEPTUAL AND THEORETICAL FRAMEWORK

A. Development of Strategy and Strategic Management

The concept of strategy was transferred from classical military thought to business and organizational management and, from the 1960s onward, became a core foundation of the strategic planning and strategic management literature. Classical rational planning

models developed for the private sector (Ansoff, 1965; Steiner, 1969) are too linear to explain the dynamic, multi-stakeholder structure of NPOs. Contemporary strategic management treats strategy not merely as long-term planning but as the development of a dynamic capacity involving interpretation of environmental change, adaptation of resources, strategic choice, implementation, and organizational learning (Gee et al., 2023).

B. Strategic Planning

The key difference in the planning process of NPOs is that strategic objectives are linked not only to financial indicators but also to social mission and beneficiary needs. Bryson and George (2024) view strategic planning in public and nonprofit organizations as a tool for sustaining organizational achievement and social impact. This article discusses the relationship between digital transformation and planning and implementation processes only through the case study of a particular organization by Jong and Ganzaroli (2024); this single case should not be interpreted as evidence of a sector-wide trend.

C. Distinctive Characteristics of Nonprofit Organizations

The principal feature distinguishing NPOs from for-profit businesses is that the ultimate purpose of organizational activity is to fulfill a defined social or public mission rather than to generate profit for distribution to owners. Gee et al.'s (2023) multidisciplinary review emphasizes that NPOs differ particularly in four areas: organizational goals, financial resources, human resources, and leadership and governance. In the area of financial resource management, foundational empirical studies have shown that funding sources are associated with board involvement in decision-making and financial vulnerability to economic shocks (Hodge & Piccolo, 2005). Using 2008–2016 DataArts data on arts and cultural organizations in the United States, Liu and Kim (2022) found that the relationship between benefit-based revenue composition and stronger financial outcomes is nonlinear and depends on a particular threshold and organizational capacity.

D. Governance, Accountability, and Stakeholders

Ortega-Rodríguez et al. (2024) systematically reviewed 89 articles published through 2021 and classified nonprofit good governance into three research streams and 13 substreams. Their review maps internal mechanisms and international third-party initiatives and discusses how these practices relate to ethical and integrity standards; it does not measure the independent causal effect of individual mechanisms on transparency or performance. Alregab's (2026) systematic review of 55 peer-reviewed studies published between 2015 and 2025 reports the use of stakeholder, resource dependence, and legitimacy theories alongside agency theory; the findings point to the importance of board diversity, strategic leadership, ethical practices, and stakeholder alignment for performance and legitimacy. These reviews are direct prior syntheses of nonprofit governance, and the governance discussion in this article should not be interpreted as a new systematic review that supersedes them. In NPOs, accountability is important not only as an administrative obligation but also for public trust and social legitimacy (Ebrahim, 2019; Kearns, 1996). Herman and Renz's (2008) theoretical assessment argues that organizational effectiveness cannot be reduced to a single financial indicator and that stakeholder judgments must also be considered.

III. METHOD

This study is a conceptual and thematic review based on selected literature. Because it does not provide a complete pool of records, reproducible database-specific search records, reasons for exclusion, or a quality appraisal, it is not reported as a systematic review or as a review compliant with PRISMA 2020. The assessment is limited to the sources identified here.

A. Scope of the Literature

Eleven focal studies are compared in the analytical matrix. Other academic works in the reference list support the theoretical and conceptual background, while legislation and a policy report are used to describe the Turkish context. Since the source-selection process documented in the manuscript does not record databases, search dates, and selection criteria, this body of sources cannot be presented as a reproducible search. The review does not claim to represent every study in the field. The studies in the matrix were selected for conceptual purposes because they represent themes of mission, resource structure, governance, accountability, stakeholder relations, and digital capacity across different contexts and methods; this selection was not based on a reproducible database search.

B. Thematic Synthesis and Scope Boundaries

The 11 studies in the matrix are compared by country or context, method, theoretical framework, reported principal finding, and theme. The thematic assessment is based on a descriptive interpretation of findings explicitly reported in the sources; no common effect size was calculated across studies, and no methodological quality scores were assigned. The synthesis is therefore a conceptual interpretation based on the cited sources, not the result of a comprehensive literature universe.

IV. THEMATIC SYNTHESIS OF THE LITERATURE FINDINGS

The analytical matrix presents a comparative overview of the main characteristics and relevant themes of 11 selected studies. The matrix summarizes only these sources and should not be treated as a complete inventory of the literature or as the result of a systematic search.

TABLE I. CHARACTERISTICS AND THEMES OF THE STUDIES INCLUDED IN THE ANALYTICAL MATRIX

Study, context, and method	Theoretical lens	Reported finding and scope boundary	Theme
Gee et al. (2023) / Global; multidisciplinary literature review	Strategic management perspective on nonprofit organizations	Integrates organizational goals, financial resources, human resources, and leadership/governance. This is a review article.	Conceptual framework
Ortega-Rodríguez et al. (2024) / Global; systematic review (89 articles)	Good governance mechanisms	Classifies governance mechanisms into research streams and subthemes; does not measure the causal effect of individual mechanisms.	Governance and accountability
Alregab (2026) / Global; systematic review (55 studies, 2015–2025)	Agency, stakeholder, resource dependence, and legitimacy approaches	Synthesizes themes related to board structure, leadership, ethical practices, and stakeholder participation.	Governance and accountability
Jong & Ganzaroli (2024) / United Kingdom; single qualitative case study	Digital transformation and data-driven learning	Examines how digital tools contribute to operations in the Felix Project case; does not directly measure the pace of social impact.	Digital transformation
Laurett & Ferreira (2018) / Global; systematic review (62 articles, 1981–2016)	Strategy in nonprofit organizations	Identifies thematic clusters concerning strategy, planning, typologies, innovation, and human resources.	Strategic planning
Kul (2023) / Türkiye; document and website content analysis of 29 associations	Institutional theory was not tested in this study	Reports gaps in strategic management areas other than mission/vision among the organizations examined; does not measure the causal effects of legislation or performance.	Turkish context
Hodge & Piccolo (2005) / United States; quantitative study and regression	Resource dependence	Reports an association between funding sources, board involvement, and financial vulnerability.	Resource management
Herman & Renz (2008) / Theoretical assessment	Organizational effectiveness	Argues that effectiveness cannot be explained by a single financial measure and that stakeholder assessments matter.	Performance measurement
Despard et al. (2017) / Kenya and Nigeria; online survey (N=170), probit regression	Revenue diversification and financial vulnerability	Four or more revenue types were associated with a lower likelihood of financial vulnerability than a single revenue type in the sample; findings should be interpreted cautiously because the sample was small and non-probabilistic.	Resource management
Liu & Kim (2022) / United States; arts and cultural organizations, DataArts data from 2008–2016; quantitative analysis	Young's benefits theory	Benefit-based revenue composition is associated with stronger financial outcomes; the relationship is nonlinear, appears above a particular threshold, and depends on organizational capacity.	Resource management and financial health

Study, context, and method	Theoretical lens	Reported finding and scope boundary	Theme
Kayali (2023) / Türkiye (Istanbul); qualitative interviews in 23 organizations (2018–2019)	Organizational capacity/identity and state–civil society relations	Reports that collaboration with public institutions, selective engagement, and disengagement vary according to organizational capacity and identity.	Turkish context and stakeholder relations

V. THE TURKISH CONTEXT

In Türkiye, associations and foundations are subject to different establishment and governance regimes. The Foundations Law No. 5737 provides the principal legal framework for foundations, while the Associations Law No. 5253 does so for associations (Grand National Assembly of Türkiye [GNAT], 2004, 2008). These statutes establish the existence of legal obligations concerning establishment and operations; on their own, they do not demonstrate that these obligations have a particular effect on organizations' strategic choices or performance.

Institutional theory treats the state's legal and regulatory requirements as one source of coercive pressure on organizations; under conditions of legitimacy-seeking and resource dependence, such pressures may lead organizations to adopt similar forms and practices (DiMaggio & Powell, 1983). This framework offers a theoretical lens for examining associations and foundations in Türkiye; however, isomorphism does not mean that compliance with legislation necessarily reduces organizations' strategic autonomy or performance. Kul (2023) conducted a content analysis of the foundation deeds, founding documents, special laws, and official websites of selected organizations using data from 2023. The study's abstract reports significant gaps in strategic management areas other than mission and vision statements. It does not test whether these gaps stem from regulatory pressure or whether they have a causal effect on performance. Interviews conducted by Kayali (2023) with staff from 23 organizations supporting refugees in Istanbul also show that relations between the state and civil society in Türkiye are not uniform: collaboration with public institutions, selective engagement, or disengagement varies according to organizational capacity and identity. The report of the Eleventh Development Plan's Specialization Commission on Civil Society Organizations offers policy recommendations to improve the legal and institutional framework and address operational difficulties; it is a policy assessment, not a test of causal effects (Ministry of Development, 2018). Accordingly, the claim that public-benefit or tax-exemption status leads organizations to adopt strategies aligned with the state's macro policies is not treated as a finding verified by the sources in this review, but as a proposition requiring direct investigation in future research.

VI. INTEGRATED CONCEPTUAL MODEL AND PROPOSITIONS

Drawing on the thematic synthesis of the sources reviewed, this article proposes the "NPO Strategic Capacity and Social Value Model."

The model primarily organizes relationships among strategy, resources, and implementation at the organizational level. Because stakeholder trust and legitimacy may be assessed at different levels, empirical studies that aggregate them into a single organizational-level variable should explain the rationale for aggregation and specify the level of measurement.

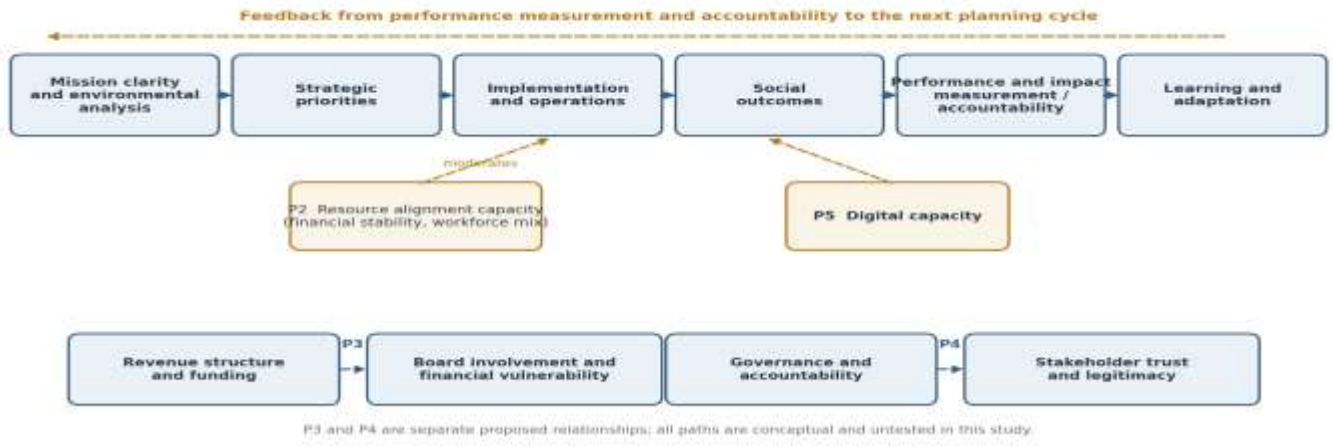


Fig. 1. NPO Strategic Capacity and Social Value Model. Dashed arrows represent conceptual relationships that have not been empirically tested in this study. P2 indicates the moderating role of resource alignment capacity in the transition from strategic priorities to implementation; P3 and P4 represent separate relationships; P6 indicates the cycle linking performance feedback, learning, and subsequent planning.

***Proposition 1 (P1)*—**Mission and Environmental Alignment: In NPOs, clarity of social mission and the quality of internal and external environmental analysis are proposed to be positively associated with the organization's capacity to determine its strategic priorities (Bryson & George, 2024; Laurett & Ferreira, 2018).

***Proposition 2 (P2)*—**The Moderating Role of Resource Alignment: Resource alignment capacity, encompassing the stability of financial resources and the adequacy of paid and volunteer personnel, is proposed to moderate the strength of the relationship between strategic priorities and their translation into operational implementation. This proposition concerns the moderating effect of resource alignment capacity; it does not posit a direct effect on social outcomes and should be tested empirically using an interaction term (Gee et al., 2023).

***Proposition 3 (P3)*—**Revenue Structure, Board Involvement, and Financial Vulnerability: The number and distribution of NPOs' revenue sources may be associated with forms of board involvement and financial vulnerability. The direction and strength of these relationships may vary by country, funding conditions, and organizational capacity. Revenue diversification should therefore not be assumed to automatically improve financial resilience or mission outcomes (Despard et al., 2017; Hodge & Piccolo, 2005; Liu & Kim, 2022).

***Proposition 4 (P4)*—**Governance, Accountability, and Legitimacy: Internal and external governance mechanisms may be associated with stakeholder trust and organizational legitimacy. Stakeholder trust may reflect assessments at the stakeholder level, whereas organizational legitimacy may encompass assessments of the organization by broader audiences. The levels of analysis and measures for these constructs should be clearly defined, and the direction and strength of the relationship should be tested empirically (Alregab, 2026; Ebrahim, 2019; Ortega-Rodríguez et al., 2024).

***Proposition 5 (P5)*—**Digital Transformation and Social Outcomes: The digital transformation capacity of NPOs may be associated with the speed and quality of operational processes; the extent to which changes in these processes translate into social outcomes should be measured separately (Jong & Ganzaroli, 2024).

***Proposition 6 (P6)*—**Iterative Learning and Sustainability: Feedback obtained through performance measurement and accountability processes may connect organizational learning and adaptation with the subsequent strategic planning cycle. This feedback relationship should be tested empirically (Herman & Renz, 2008; Kearns, 1996).

VII. RESEARCH AGENDA FOR FUTURE STUDIES

Developing valid and reliable measures of the strategic capacity of NPOs, particularly in Türkiye, is an important research priority. The conceptual propositions advanced here (P1–P6) could be tested quantitatively in future empirical research using structural equation modeling (SEM), path analysis, or multilevel regression models.

VIII. DISCUSSION

Propositions P1–P6, derived from the assessment of selected literature, suggest that strategic management in NPOs can be examined not only through planning documents but also through relationships among resource alignment, governance, implementation, social outcomes, and organizational learning. The model organizes these connections within a common cycle; however, the propositions were not tested in this study and should not be interpreted as established causal relationships.

Interpretations concerning the Turkish context should distinguish theoretical expectations from the limits of available country-specific evidence. DiMaggio and Powell's (1983) institutional isomorphism framework provides an explanatory lens for discussing how regulatory pressures may be reflected in organizational structures, while Laws No. 5253 and 5737 establish legal obligations. These sources do not, however, demonstrate that the burden of compliance reduces strategic capacity or performance. Kul's (2023) document content analysis reports gaps in strategic management components other than mission and vision among the organizations examined; these findings do not measure the effect of legislation or a causal performance gap. Kayali's (2023) interview findings indicate that relationships with public institutions vary according to organizations' capacity and identity. Thus, in the Turkish context, the moderating role of resource alignment capacity in translating strategic priorities into implementation is not a verified national finding; it is a conceptual proposition that could be tested through future empirical research with clearly reported samples and methods. The propositions on digital transformation and organizational learning are likewise presented as relationships worth investigating, not as tested intervention effects.

A. Limitations

The scope of this study is limited to selected sources; database searches, search dates, the record-screening flow, and a systematic quality appraisal are not reported. Eleven studies are compared in the analytical matrix, while the other sources are used for conceptual background. The assessment of Türkiye relies on a limited number of empirical studies, legislation, and policy documents and therefore cannot be generalized to all associations and foundations. The relationships in the proposed model have not been empirically tested in this study. These limitations define the scope of the findings and the strength of the claims made for the model.

IX. CONCLUSION

Through a thematic assessment of selected literature, this study offers a conceptual synthesis connecting mission, resource structure, governance, stakeholders, and social value in the strategic management of NPOs. The 11 studies in the analytical matrix illustrate how these themes have been addressed across different contexts and methods. The review is limited to selected sources; its conclusions should therefore not be treated as systematic findings representative of the entire field.

The conceptual contribution of this study is a model that brings together themes in the selected literature through a cycle of strategy formation, resource alignment, implementation, social outcomes, and feedback, along with six propositions that can be tested in future research. The model does not claim that the proposed relationships have been validated or that it provides an evidence-based implementation roadmap. Figure 1 summarizes the proposed relationships visually.

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