

## Volunteering Measurement and Management: Evidence from Maryland

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### Abstract

*Volunteer service is a natural and renewable resource that can be effectively measured and evaluated by organizations that use unpaid workers to perform activities and to execute programs. The researchers examined how and why U.S. nonprofit organizations measure this important resource and determine if that measurement affects the management of volunteer activities and programs. Reported here are the studied cases of four charitable organizations from Maryland with different dimensions, fields, and scope. In the explorative multiple-case study, reported here, each organization confirmed the main hypotheses that the measurement of volunteer service positively impacts both the effectiveness, and the efficiency of volunteer programs and activities. The researchers also consider other characteristics of these organizations that are impacted by measurement activities and other volunteer management practices. The results can be generalized to other nonprofit organizations that have the same structured system of volunteer management, but may exhibit different characteristics in terms of dimension, fields, and/or scope.*

**Key Words:** volunteer work measurement, accounting, management, nonprofit organizations

### Introduction

The recently published International Labour Organization *Manual on the Measurement of Volunteer Work* (ILO, 2011) states that “volunteer work can be most effective when properly managed” (p. 7). We focus here on the measurement of volunteer work at the organizational level of analysis (Salamon, Sokolowski, & Haddock, 2011; Mook, Handy & Quarter 2007), and gather that if an organization adopts best measurement practices, then it can increase the effectiveness, and also the efficiency, of volunteer activities through improved management.

We undertook several case studies to examine whether nonprofit organizations that keep records of volunteer activities and measure the economic value of volunteer work also report good management practices

and positive outcomes in terms of the effectiveness and efficiency of their volunteer activities and programs.

We chose four organizations that measure volunteer work and that have the same *volunteer management structure* (Brudney, 2010), i.e., similar complexity and articulation of the system of volunteer management including other practices adopted and the investment in one or more paid staff persons dedicated to volunteer management duties (Hager & Brudney, 2004a). These four charitable organizations all operate in the U.S. state of Maryland, but differ in terms of their *dimensions, fields, and scope*.

Through this multiple case study we seek to answer the following primary questions: *a) how and why do nonprofit organizations measure the volunteer work*

*that takes place as part of their organizational activities and b) what outcomes does this measurement produce in terms of the effectiveness and efficiency of the volunteer work?*

We consider a broad concept of measurement that includes the following three aspects (Mook & Quarter, 2004): 1) the *keeping of records of volunteer activities*; 2) the *assessment of the economic value of the volunteer work*; and 3) the *financial and social accounting of the value of volunteer work*. We understand that the measurement of volunteer work is affected by the quality of the volunteer management, and is influenced by several other factors including the presence of a volunteer coordinator and other staff who work with volunteers. We would like to explore the effects of these efforts on both the *internal* and *external effectiveness* and the *efficiency* of volunteer work.

## **Theoretical Background**

### **Volunteer work**

Our research refers to the definition of volunteer work used in the *ILO Manual on the Measurement of Volunteer Work*: “Unpaid non-compulsory work; that is, time individuals give without pay to activities performed either through an organization or directly for others outside their own household.” (ILO Manual, par. 3.5). In particular, we focus on what the *ILO Manual* terms “organization-based” volunteering, i.e., volunteering done for or through nonprofit institutions or other types of organizations (ILO, 2011).

The *ILO Manual* describes volunteering as a “crucial renewable resource” (p. 1) drawing a similar conceptualization of “volunteer labor” to that of Brudney and Meijs, who define it as “a human-made, renewable resource that can be grown and recycled, and whose

continuation and volume of flow can be influenced by human beings positively as well as negatively” (Brudney & Meijs, 2009, p. 564). From this perspective, the traditional tools of volunteer management should be revisited to ensure that they consider volunteering to be a regenerative resource, and to encourage the management of volunteer activities in a more sustainable way.

The main topics on which we have built the theoretical framework of our research are volunteer management and the measurement and accounting of volunteer work. These themes are supported by the literature and they are helpful to volunteer resource managers.

### **Volunteer Management Traditional Approach**

Traditional volunteer management tools to “develop a strong and diverse volunteer workforce” (pp. 264-278) are well described by Unger as follows (Unger, 1993): 1) *recruitment*; 2) *screening and placement*; 3) *orientation and training*; 4) *providing support and leadership for volunteers*; 5) *building employee/volunteer teams*; and 6) *recognition*.

Hager and Brudney similarly identify nine recommended practices for volunteer management related to both the retention of volunteers and to other organizational characteristics (Hager & Brudney, 2004b): 1) regular *supervision* and *communication* with volunteers; 2) *liability* coverage or *insurance* protection for volunteers; 3) *regular collection of information on volunteer numbers and hours*; 4) *screening procedures* to identify suitable volunteers; 5) *written policies* and *job descriptions* for volunteer involvement; 6) *recognition activities*, such as award ceremonies, for volunteers; 7) *annual measurement of the impacts of volunteers*; 8) *training* and *professional development* opportunities for

volunteers; and 9) *training for paid staff* in working with volunteers (p. 1). Hager and Brudney also identify “capacity” as another dimension of volunteer management that is important to consider. “Capacity” represents the “investment in a paid staff person who can spend a substantial portion of time on volunteer management duties” (Hager & Brudney, 2004a, p. 9).

***Regenerative Approach***

In a shift from the traditional approaches to volunteer management, the new regenerative approach (Brudney & Meijs, 2009) takes a more holistic view; it considers “volunteer energy” to be a natural, recyclable, and grow-able resource. Thus, conceptions of volunteer management have shifted (Brudney & Meijs, 2009, pp. 574-577):

1. *From* the focus on the organization [in the traditional approach] *to* the focus on the larger community (Anheier, 2000) “including a broad array of stakeholders” (Morrison & Salipante, 2007) [in the new approach];
2. *From* the concept of effectiveness as “impact on an organization’s current needs” *to* effectiveness as “impact on current organizational needs and on

- the possibility to have impact on future needs” (Farmer & Fedor, 2001);
3. *From* the volunteering valuation as “replacement value,” *to* the volunteering valuation as “life-time value” (Brown, 1999);
  4. *From* a “short term” perspective on the role of volunteers (i.e., single/current assignment or event) *to* a “long term” perspective (prolonged interaction);
  5. *From* the use of the “job descriptions for volunteer positions,” *to* “volunteer involvement [that] emanates from the assets that volunteers possess, their preferred time availabilities, and the assignments that organizations envision to accommodate them;”
  6. *From* a volunteering image as “the fit between the donation of time and organizational requirements,” *to* a volunteering image as “negotiation between organization and volunteer to arrive at both realistic and satisfying work assignments that help organizations as well as yield volunteers the types of experiences that will invigorate the commons and renew the resource.”

**Table 1. From the traditional to the new approach of volunteer management**

<b>Traditional “Instrumental” approach</b>	<b>New “Regenerative” approach</b>
Focus on the organization	Focus on the stakeholders
Effectiveness as impact on current organizational needs	Effectiveness as impact on current and future organizational needs
Volunteering valuation as replacement value	Volunteering valuation as life time value
Short term perspective on the role of volunteers	Long term perspective on the role of volunteers
Job description for volunteer positions	Volunteer involvement
Volunteering image as the fit between the donation of the time and organizational requirements	Volunteering image as negotiation between organization and volunteer

*Source: Based on Brudney, & Meijs, 2009, p. 575.*

### ***Conceptions of Efficient and Effective Volunteer Management Organizations***

The literature highlights different volunteer management indicators of organizational efficiency, but in general program costs are considered to be the most important indicator. A well-managed volunteer program will thus maintain the costs of managing volunteer activities at a low level with respect to the needed outputs (Hager & Brudney, 2005; Handy & Mook, 2010; Handy & Srinivasan, 2004); if organizations facilitate this, they are considered efficient.

Volunteer activities and programs generate different kind of costs (Unger, 1993, pp. 257-258): 1) *logistics*, such as costs for work spaces, supplies, materials, tools, equipment, desks, telephones, computers, postage, printing, telephone bills, etc.; 2) *benefits for volunteers*, such as coverage of meeting and travel expenses and other out of pocket expenses, such as parking, etc.; 3) *insurance*, such as costs for a special volunteer liability policy to cover staff responsible for managing volunteer activity; 4) *salaries and benefits for paid staff* who manage and provide support to volunteers; 5) *staff time and materials* for volunteer and professional training for staff working with volunteers; and 6) *volunteer recognition activities*, such as the costs of awards and formal recognition events.

It is also assumed that a well-managed volunteer program will satisfy the expectations of all internal and external stakeholders (Hyndman & McDonnell, 2009; Hyndman & McMahon, 2010); if they do so, they are considered effective. A stakeholder is any group or individual who can affect, or is affected by, the achievement of an organization's purpose (Freeman, 1984; Freeman, Harrison, Wicks, Parmar, & DeColle, 2010). In volunteer programs, internal stakeholders are those already committed to serving the program as

volunteers and paid staff members; external stakeholders are those impacted by the volunteer work as clients, users, funders, supporters, donors, community members, government units, business partners, among others. Management techniques and principles can impact both internal and external stakeholders of a volunteer program (Gibson, 2000; Harrison & St. John, 1996) in the following ways:

1. *Recruitment* (Ellis, 2002), *retention, and satisfaction of volunteers* (Clary & Snyder, 1999; Thoits & Hewitt, 2001; Watson & Abzug, 2010), which can enhance the quality and the level of service, help the organization accomplish its mission, and impact levels of donations by volunteers to the programs in which they work (Unger, 1993);
2. *Satisfaction and inspiration of employees* working with volunteers (Hustinx, 2007; Unger, 1993); and
3. *Improved relationships with and satisfaction among other volunteer program stakeholders* that result in tangible and intangible benefits, such as greater awareness of the organization, new connections, and an enhanced organizational image, etc. (Unger, 1993).

### **Measurement of Volunteer Work**

Nonprofit organizations that engage volunteers generally need to establish a record keeping system in order to monitor and track volunteer activity. Ideally, responsibility for maintaining volunteer records and reports is centralized within the organization (Unger, 1993).

The assessment of volunteer work can be very helpful to organizational decision making (Brudney, 1990): *for internal purposes* to provide appropriate recognition to participants and in building support for the program, and *for external*

*purposes* to convey to funders and stakeholders that the organization is receiving its “money’s worth” from its investment in volunteers. To obtain this helpful information, program managers must strive both to develop an accurate record-keeping system, and to maintain a complete financial and social accounting system. The degree and quality of record keeping varies by organization, but general types of records are described below.

- *Standard reports and records* are made to keep track of volunteers that work in organizations (Unger, 1993) and include the following details: 1) basic contact information; 2) volunteer profiles (individual files on each volunteer); 3) type of service performed; 4) progress achieved; 5) special events (date of activities, role of volunteer, client served); 6) information on volunteers who leave the organization (exit interview); 7) trends in the level and nature of volunteer participation over time; and 8) volunteer retention.
- *Management records and reports* are related to the impact these volunteers have had on helping the organization achieve its goals (Day & Devlin, 1998; Unger, 1993). Details here include 1) the quality of volunteer services; 2) the true impact of volunteer participation on both individual volunteers and the organizations they serve; and 3) the number of clients satisfactorily served by volunteers (number of matches between volunteers and clients, number of successful matches).

Beyond the obvious usefulness of keeping of basic records, organizations can also use these records to develop estimates of the economic value of the volunteer services performed. To do so, the *number of hours volunteered* is needed. It is possible to use three “broad strategies” (Salamon et al., 2011, p. 225) to estimate the economic value

of the volunteer work: 1) the replacement cost approach, 2) the opportunity cost approach, and 3) the social benefit approach (Mook, Handy et al., 2007). The approach chosen will depend upon the information that is considered most relevant for the agency and based on a preliminary cost-benefit analysis of generating that information.

The replacement cost and opportunity cost approaches focus on the value of the *inputs*, (i.e., the work provided by the volunteers). The social benefit approach is focused on the value added of the *output* activities (i.e., benefits derived from volunteer work). Each valuation approach can use either observed market proxies and/or declared market proxies to estimate the value of the activity: 1) the *replacement cost approach* can refer to the replacement wage (observed) or a supervisor judgment (declared) that would have been paid to the volunteer; 2) the *opportunity cost approach* can refer to an alternative-employment wage (observed) or a volunteer judgment (declared) of a wage forgone in order to volunteer; and 3) the *social benefit approach* can refer to costs of counterpart goods or services (observed) or a beneficiary judgment (declared).

In our study we consider the value of the volunteer from the organization’s point of view, i.e., “what it would cost the organization to replace its volunteers with paid staff and continue the services currently provided by a volunteer” (Mook, Handy, et al., 2007, p. 510). Others have already considered the components of this replacement cost value.

There are different approaches to calculating the replacement cost value of volunteer work including (Mook & Quarter, 2003): 1) a *generalist approach* that uses the average hourly wage for non-management, non-agricultural workers; 2) a *specialist approach* “targets the value of a volunteer’s

role to the market value of the exact task (p. 2); and 3) *a modified specialist approach* which “targets the rate for a volunteer task to the nonprofit organization and the general skill level of the volunteer task” (p. 3) when it is more practical than the specialist approach (Mook & Quarter, 2003).

The underlying hypothesis of the specialist replacement cost approach is that volunteers could be replaced by wage earners as perfect substitutes in terms of skills and productivity. This approach is thus the most specific, and therefore represents the optimal approach for a nonprofit organization hosting a broad range of volunteer tasks because it is “very precise and likely to result in the most accurate estimate” (p. 5). It does, however, require greater amounts of information and research to establish the appropriate market comparisons (Mook & Quarter, 2003). The question for anyone looking to assess the economic value of volunteer work inside an organization will therefore be: “*If our organization had to pay for this service, what would the hourly rate be?*” (Mook & Quarter, 2003, p. 1).

Once a system for collecting data and keeping financial records has been developed, and the value of the volunteers has been established, organizations can present it in financial (Cordery & Narraway, 2010; Macintosh, Bartel, & Snow, 1999) and social statements that can be shared with funders and policymakers (e.g. the “Expanded Value Added Statement”) (Mook, Richmond, & Quarter, 2001; Richmond, Mook, & Quarter, 2003; Mook, Sousa et al., 2005; Mook, Quarter, &

Richmond, 2007; and Mook, Handy, et al., 2007). This kind of social statement targets multiple stakeholders (Cordery & Baskerville, 2010; Mook & Quarter, 2006), consistent with the new regenerative approach to volunteer management (Brudney & Meijs, 2009).

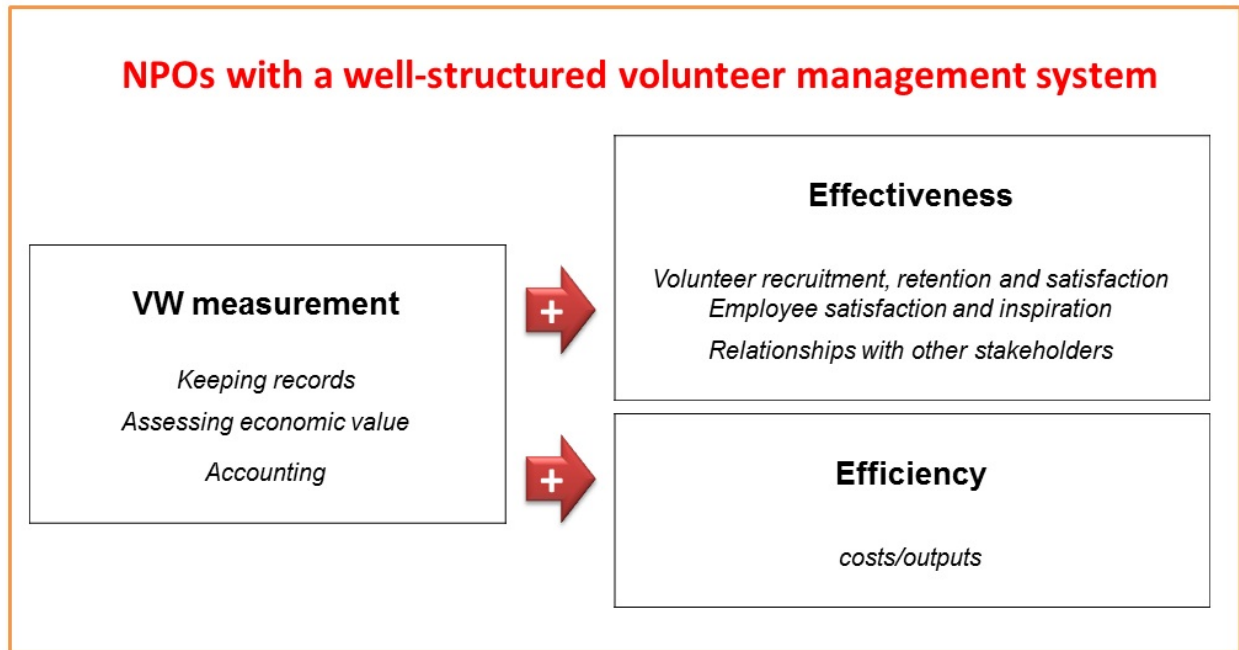
In the U.S., the value of volunteer work is generally not included in organizations’ financial accounting statements (Mook, Handy & Quarter 2007; Mook & Quarter, 2003). According to the Financial Accounting Standards Board (FASB, 116/1993, 117/1993 and 136/1999), the value of volunteer services is a non-cash contribution (Larkin, 1993) that can be used on financial statements (including statements for internal and external purposes, grant proposals, and annual reports) only if a volunteer is performing a specialized skill for a nonprofit. The general rule to follow in determining if contributed services meet the FASB criteria for financial forms is to examine whether the organization would have purchased the services had not been donated by volunteers.

### **Hypotheses**

With this study we would like to demonstrate that when a nonprofit organization measures the volunteer work it harnesses (keeps records, performs assessments, and undertakes accounting), the quality of that volunteer work is high, i.e., efficient and effective:

*Hypothesis 1: If the nonprofit organization measures volunteer work (VW) then the volunteer activities and programs are efficient and effective.*

**Figure 1: The relationship between the measurement of volunteer work and the effectiveness and efficiency of volunteer programs and activities**



The effectiveness of volunteer activities and programs means that the relationships with internal and external stakeholders are better managed and their satisfaction with the program is high.

We consider two dimensions of the “internal” effectiveness of volunteer work with the following outcomes:

1. A high level of volunteer recruitment, retention, and satisfaction; and
2. A high level of satisfaction and inspiration among employees working with volunteers.

*Hypothesis 2: When organizations measure their volunteer work, its level of internal effectiveness is high.*

The “external” effectiveness of the management of volunteer work relates to the relationships and satisfaction of other stakeholders, such as users and clients, funders, sponsors, donors, governments entities, business entities, community, etc.

*Hypothesis 3: When organizations measure their volunteer work, its level of external effectiveness is high.*

“Efficient” volunteer work means that the costs of organizing volunteer activities and programs are low with respect to the level of output created by the volunteer work (Moore, 1978). We assume that the measurement of volunteer work has a positive impact on the costs of volunteer activities and programs.

*Hypothesis 4: When organizations measure their volunteer work, the volunteer program is more efficient.*

## Methods

### Data and Sample

In this research, we conducted case studies (Yin, 2003) to explore the relationship between the measurement of volunteer work and the outcomes of volunteer activities and programs in contemporary U.S. nonprofit organizations. With a multiple case study design we attempted to answer the central questions of this study, as mentioned above:

- *How and why do nonprofit organizations measure volunteer work?*
- *What outcomes does this measurement produce in terms of the effectiveness and efficiency of the volunteer work?*

Confirming the theory implied in our hypotheses would allow us to make an “analytic generalization” to other nonprofit organizations, and recommend that they measure their volunteer work within the context of a well-structured volunteer management system.

To carry out this case study, we collected and analyzed relevant data on four U.S. nonprofit organizations:

1. *Partners in Care Maryland (PIC)*—unit of the analysis is the agency;
2. *Associated Catholic Charities of Baltimore (ACC)*—units of the analysis are both the agency and the main divisions with a large number of volunteers in their programs;
3. *Jewish Community Services (JCS)*—unit of the analysis is the agency; and
4. *The Arc Baltimore of Baltimore (ARC)*—unit of the analysis is the agency.

In this multiple case study, each case was carefully selected so that it would predict similar results (a literal replication). In this step we preferred to not make any “theoretical” replications because there are a significant number of external conditions that produce variation in the phenomenon being studied (Yin, 2003), such as the *dimensions* of the organizations (different sizes); *organizational field of activity* (different industries); and *organizational scope* (different geographical extensions).

The geographical context of the cases was the state of Maryland in the United States. The time boundaries of our analysis were the fiscal year 2010—all data

collected refer to the year beginning on July 1<sup>st</sup>, 2009 and ending on June 30<sup>th</sup>, 2010.

We use multiple sources of evidence:

1. *Interviews* with the volunteer coordinator of the agency and/or the manager of volunteer programs and divisions;
2. *Analysis of archival records*, including records about the number of volunteers; number of new volunteers; rate of retention; hours volunteered; dollar value of volunteer activities; cost of volunteer services or programs (direct and indirect); findings of questionnaires on volunteer satisfaction and effectiveness of training activities for volunteers; etc.; and
3. *Analysis of documentation*, i.e., analysis of financial statements; annual reports; budgets for volunteer services or programs; business plans; questionnaires on volunteer satisfaction; questionnaires on volunteer training activity effectiveness; newsletters; and other documentation on the recruitment and management of volunteers and their costs; etc.

Our general strategy for analyzing these data was based on theoretical propositions. We considered only the “relevant” data, useful in verifying the hypotheses and propositions as defined by the existing literature. Specifically, the analytic technique we used was pattern matching (Yin, 2003) with nonequivalent variables as a pattern. Finally, we verified if the pattern based on the evidence gathered from our four cases of U.S. nonprofit organizations coincide with the predicted pattern based on the theory.

Data were collected in the autumn of 2011. Following data collection, interviewees reviewed the draft report and were asked to confirm the description we generated and to provide comments on the draft, which were considered in the



development of the case descriptions and the cross-case analysis provided below.

### Measures and variables

We tested our hypothesis using the following empirical “variables”:

- *Independent variables* related to the practice of volunteer work measurement, which can be described in terms of the following dimensions:
  - 1) keeping records (number of volunteers, hours volunteered, etc.);
  - 2) assessing economic value (replacement cost, opportunity cost, impact/benefits); and
  - 3) accounting statements and accountability (Form 990s, financial statements, annual reports, etc.).
- (Non-equivalent) *dependent variables* related to program outcomes in terms of their effectiveness and efficiency of volunteer management, which can be described as follows:
  1. The *effectiveness* of volunteer work including: a) internal effectiveness (volunteer recruitment, retention, satisfaction, and paid staff satisfaction and inspiration); and b) external effectiveness (stakeholder relationships and satisfaction); and
  2. The *efficiency* of volunteer work, or the costs of volunteer programs and activities (direct and indirect) with respect to the outputs.
- *Other variables* that could impact the effectiveness and efficiency of volunteer programs and activities, including:
  1. General characteristics of the organization, such as geographical influence, dimension, age, classification, workers (volunteer/paid staff), funding (government/general public), fields of activity; and
  2. Other volunteer management practices and human resources used

to manage volunteers, such as supervision and communication with volunteers, screening and matching volunteers to jobs, written policies and job descriptions for volunteers, negotiation with volunteers, recognition activities, orientation training and professional development for volunteers, training for paid staff in working with volunteers, liability coverage for volunteers, the volunteer manager or coordinator (paid or volunteer), other paid staff who work with volunteers (full- or part-time).

### Data Collection and Description

#### Case Studies

*Partners in Care Maryland* (PIC) is a “time banking” nonprofit organization operating in four Maryland counties: Anne Arundel, Calvert, Talbot, and Frederick.

*The Associated Catholic Charities of Baltimore* (ACC) is a human and social service organization (Spring & Grimm, 2004) that “touches the lives of more than 160,000 Marylanders of all faiths, races, and circumstances each year through 80 programs across the state.” Because ACC is a large organization, our case study considers both the agency as a whole and divisions within the agency where there is significant use of volunteer work. In particular, we focus on the “Community Services Division” which has a well-structured volunteer management system and a consolidated system for collecting data on volunteer work.

*Jewish Community Services* (JCS) is a consolidated human services nonprofit organization operating in the Baltimore Metropolitan area.

*The Arc of Baltimore* (ARC) is a nonprofit organization that provides “a comprehensive array of community-based

support services to men, women, and children” in Baltimore City and Baltimore County.

**Table 2. General information on all NPOs in the study**

General information	PIC <sup>1</sup>	ACC <sup>2</sup>	JCS <sup>3</sup>	ARC <sup>4</sup>
Geographical influence	county	state	city/county	city/county
Dimension	small	x-large	medium	large
Age	young	very old	very old	rel. old
Form	Corporation	Corporation	Corporation	Corporation
Classification	Charity.org.	Charity.org.	Charity.org.	Charity.org.
Workers (Volunteer/Paid staff)	>1	>1	>1	<1
Funds (Government/General Public)	<1	>1	<1 (=0)	>1
Number of Fields	1 (2 sub-cat.)	2 (3 sub-cat.)	3 (3 sub-cat.)	3 (3 sub-cat.)

<sup>1</sup> **PIC** is an independent charitable organization that was created as a corporation in 1993 (Ruling Year 1995). Under Federal tax law it is a tax-exempt organization [IRC § 501(c)3]. It receives a substantial part of its support from governmental sources (6% in the 2010 Fiscal Year) and the general public (52% from “other contribution” and 42% from “program services fees and other” in the 2010 Fiscal Year). Its Form 990 (2010) and other unaudited internal and external reports offer information that can give us an idea of the dimension and the extent of this organization: 1,389 members and 15 employees who work with PIC; \$70,615 in gross assets and \$8,802 in net assets; \$864,244 in revenue and \$970,921 in expenses. PIC uses volunteers in the following core programs: *Ride partners*, *Repair with care*, *The Boutique*, *The Lifeline*.

<sup>2</sup> **ACC** is an independent charitable organization that was created as a corporation in 1923 (Ruling Year 1946). Under Federal tax law it is a tax-exempt organization [IRC § 501(c)(3)]. It receives a substantial part of its support from governmental sources (77% in the 2010 Fiscal Year) and the general public (9% from “Contribution” and 14% from “Program Service Fees and other” in the 2010 Fiscal Year). Its form 990 (2010) offers information that can give us an idea of the dimensions and the extent of this organization: 15,000 volunteers and 2,399 employees who work with ACC; \$142,847,651 in gross assets and \$87,052,427 in net assets; \$101,957,827 in revenues and \$102,662,583 in expenses. ACC has three large Divisions that widely use volunteers: *Community Services*; *Lifetime Services*; and *Child and Family Services*. In particular, the Community Services Division has three volunteer programs for “People in Poverty” in the Our Daily Bread Employment Center (ODBEC) located in Baltimore city: *Meal service*; *Employment services*; and *Christopher’s place employment academy*.

<sup>3</sup> **JCS** is an independent charitable organization that was created as a corporation. The original organization (JFS) was established in 1920 (Ruling Year 1951). The current agency was launched on July 1, 2008 through a consolidation of four existing social service agencies: Jewish Family Services, Jewish Vocational Services, and the Jewish Big Brother/Big Sister Leagues. Under Federal tax law it is a tax-exempt organization [IRC § 501(c)(3)]. JCS receives a substantial part of its support from the general public (21% from “Public Income” and 12% from “Client and Contact Fees,” 17% grants from the “local Jewish community,” in the 2010 Fiscal

Year) and the associated (50% from “The Associated Jewish Community Federation allocation,” and 2% from “special funds and associated endowment” in the 2010 Fiscal Year). Its form 990 (2010) offers information that can give us an idea of the dimension and the extent of this organization: 500 volunteers and 252 employees who work with JCS; \$5,207,756 in gross assets and \$3,658,307 in net assets; \$13,028,231 in revenues and \$12,259,434 in expenses. JCS uses volunteers in the following main programs: *Outreach and Companionship services; Professional Pro bono services; Mentoring services; Creative and administrative services; Assistance for new Americans.*

<sup>4</sup> **The ARC** is an independent charitable organization that was created as a corporation in 1949 (Ruling Year 1954). Under Federal tax law it is a tax-exempt organization [IRC § 501(c)(3)]. The ARC receives a substantial part of its support from governmental sources (75% in the 2010 Fiscal Year) and the general public (23% from “Contracts and other revenue” and 2% from “Public support” in the 2010 Fiscal Year). Its form 990 (2010) offers information that can give us an idea of the dimension and the extent of this organization: 62 volunteers [This number is as a rough guide of the exact number of volunteers because it constantly changes]. The ARC has “interns” that work only for a semester as well as “groups of volunteers” that work only for one time. They have about 100 volunteers in a month (subject to change due to varying sizes of volunteer groups in any given month) and 1,671 employees who work with ARC; \$29,888,280 in gross assets and \$5,435,888 in net assets; \$42,195,416 in revenues and \$41,437,330 in expenses. ARC uses volunteers (and interns) in the following main programs and services: *Employment and Day Services; Community and Living Division; Family and Children Services Division; Quality Support Services.*

These four organizations are different in a number of ways:

1. *Geographical influence and scope.* Our case studies include one organization that works in selected Maryland counties (PIC), one organization that works across the state (ACC); and two organizations that work only in the metropolitan area of Baltimore (JCS and ARC);
2. *Dimension,* with respect to assets, annual revenues, and number of volunteers and employees. This case study involves a small organization (PIC), a medium organization (JCS), a large organization (ARC), and a very large organization (ACC);
3. *Age.* PIC is a young organization, the ARC is relatively old, and ACC and JCS are very well established;
4. *Ratio between volunteers and employees.* In three of the organizations, volunteers outnumber paid employees (PIC, ACC, JCS), while ARC employs more paid staff than volunteers;
5. *Weight of the government support* (i.e., the ratio between funds derived from government sources and those from the general public). In two organizations—ACC and ARC—government funding outpaces funds from private sources, while the opposite is true in the other two organizations (PIC and JCS);
6. *Industries,* i.e., the type and the number of fields in which the organization operates. PIC works in only the “human services” field, including two sub-categories in the NTEE classification (P80 and P81). ACC works in two fields: “human services” (P40 and P82) and “housing, shelter” (L41). JCS works in three fields: “human services” (P99), “employment, job related” (J21), and “religion, spiritual development” (X30). The ARC also works in three fields: “human services” (P82), “employment,

job related” (J22), and “public, society benefit” (W05). The human services field is thus common to all of the organizations examined, while the employment field is common only to JCS and the ARC. The sub-categories, however, are almost always different among the organizations.

### **Cross case analysis and findings**

#### ***The measurement of volunteer work***

Each organization analyzed in this study measures the volunteer work carried out on their behalf to some degree. They all keep some records of the volunteer work, assess the economic value of this work, and use this value in their accounting systems to some degree. Each organization has a different system and set of tools for keeping these records, however, and each uses a specific database and software suite. For example, the Community Services Division of ACC uses an application called ETO produced by Social Solutions and JCS uses software called “Volunteer Reporter.”

Each organization keeps records on the *total number of volunteers* and the *total amount of hours volunteered*. The level of detail of these data differs among the organizations depending on the purposes of collecting data (internal or external) and the organizational structure of volunteer activities and services (programs, divisions, departments, and agency). PIC, a time banking organization, collects data on volunteer work “per occupations and skills;” the Community Services Division of ACC collects data “per programs” and “per occupations and skills;” and JCS collects data “per services and programs.” In these three cases the job descriptions for nonpaid positions are clear and detailed so it is possible to establish the equivalent job classification or category. The ARC collects data on volunteer efforts “per department” (not per occupation and skills) because the

ARC's budgeting system is structured around departments. Therefore, for internal purposes (i.e., management and control of the departments) it is more useful for this organization to have an information system that collects data about departments rather than about specific jobs.

Each organization measures the economic value of volunteer work using the generalist replacement cost approach. They all use the average hourly gross wage provided by U.S. Independent Sector (\$22.32 for 2011); ARC is the only organization that sometimes uses a lower hourly wage of \$10, which they “judged” right for assessing nonpaid work in Maryland [personal interview with the author]. This “declared” replacement cost value does not take into account the cost of benefits for the unpaid workers.

All of these organizations calculate the economic value of volunteer work for the same reasons: *internal* (management and control of volunteer work; comparing costs and benefits of volunteer services and programs; management and control of divisions or departments; measuring the performances of volunteer coordinators or managers) (Baber, Daniel, & Roberts, 2011); and *external* (fund-raising and grant reporting; marketing and public relations; volunteer recruiting; providing information for board members, funders, and supporters; etc.).

All report information about their volunteers’ efforts in internal and external reports, albeit in different ways, but none feature these data in their official and audited financial statements, or in any detail in their annual reports. JCS does mention volunteering in the online version of their annual report, but does not report the economic value of the volunteer work and only mentions the number of hours volunteered in select volunteer program.

**Table 3. The Measurement of volunteer work (all NPOs)**

<b>Volunteer work measurement</b>	<b>PIC</b>	<b>ACC</b>	<b>JCS</b>	<b>ARC</b>
Record keeping	yes	yes	yes	yes
Assessing economic value	yes	yes	yes	yes
Accounting	yes	yes	yes	yes
<b>Total score</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

***The effectiveness and efficiency of volunteer work***

The outcomes of these measurement practices were found to be positive in terms of the effectiveness and efficiency of volunteer work in each organization analyzed.

Though these organizations use different tools to evaluate the internal and external effectiveness of their volunteer program (surveys, focus groups, informal conversations, etc.), we consistently see: 1) a high level of recruitment, retention, and satisfaction of volunteers (the results of volunteer surveys and the high participation of volunteers confirm these data); 2) a high level of satisfaction and inspiration of paid staff working with the volunteers (the strong enthusiasm of interviewees confirms these data); and 3) strong relationships and high levels of satisfaction among other stakeholders (the role that these organizations have in the community and their strong and wide-ranging partnerships with private and public institutions confirm these data). Specific details about each organization are provided below:

PIC identifies both the number of new volunteers and the rate of retention. The satisfaction of volunteers and of employees who work with them is constantly monitored through informal conversations. They also monitor the satisfaction of the clients with formal surveys and informal checks (anecdotal evidence, written cards and letters, etc.).

ACC reports no problems recruiting volunteers. The retention and satisfaction of volunteers is constantly monitored by email

surveys, on-site surveys, and scheduled focus groups. The relationships between volunteers and paid staff are deemed critical, and are well monitored to ensure a high level of satisfaction and productivity of the employees who work with unpaid workers. Relationships with other stakeholders, especially partners and supporters, are also well managed and report high levels of satisfaction.

JCS monitors the number new volunteers, the rate of retention, and the score of satisfaction among volunteers and paid staff in their annual planning system (TPM, Total Performance Management). They have also good relationships with different stakeholders, especially with clients and funders. Frequently, they make extensive follow up phone calls with clients and volunteers to gather additional information.

ARC consistently grows its ability to recruit new volunteers through their prominent online presence and use of social networking tools. The rate of retention varies by department, but in general is reported to be “pretty high.” The level of satisfaction among volunteers and paid staff who work with them is also high, but is measured by each department in different way. In the last three years, reported relationships with stakeholders and their satisfaction has seen growth because they can “understand the value of the volunteer activities and match the information about the resources spent in the programs and the value created for the community” [personal interview with the author].

With regard to accounting for the cost of supporting volunteer programs, each organization has a different system for cost accounting and does not always separately identify the specific costs of volunteer programs and services. But in general, we have observed that the costs of supporting volunteer activities are rather low across the board with respect to the outputs achieved by the volunteers. Specific details about each organization are provided below:

PIC compares the costs for each volunteer program to the value of hours volunteered and to the value of the mileage accrued by the volunteers that drive as part of their volunteer activity, and calculate that PIC puts back \$2 dollars into the community for every dollar spent.

ACC calculates the specific costs of running its volunteer programs by identifying specific items such as the salaries of volunteer managers and coordinators (insurance coverage for the volunteers is provided for the agency as a whole and it is not considered separately for the volunteer programs).

JCS compares the actual annual expenses of volunteer programs and services with the expenses that had been estimated in the annual budget for each program and service.

The ARC does not separately identify the specific costs of volunteer activities, but reports that they are “really low” with respect to the outputs of the volunteer programs [personal interview with author].

**Table 4. The effectiveness and efficiency of volunteer work (all NPOs)**

<b>Outcomes</b>	<b>PIC</b>	<b>ACC</b>	<b>JCS</b>	<b>ARC</b>
Internal effectiveness (volunteers and employees)	yes	yes	yes	yes
External effectiveness (stakeholders)	yes	yes	yes	yes
Efficiency (costs/outputs)	yes	yes	yes	yes
<b>Total score</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

***The volunteer management structure***

Each organization analyzed in this study has a well-structured system of volunteer management. Nearly all good practices of volunteer management have been adopted to different degrees with extraordinary orderliness and professionalism, including regular supervision and communication with volunteers; liability coverage or insurance protection for volunteers; screening and matching of volunteers to assignments; written policies and job descriptions for volunteers, recognition activities; annual measurement of impacts of volunteers; and

training and professional development opportunities for volunteers. Each organization also has paid staff who can spend a substantial portion of their time on volunteer management duties.

The only aspect of volunteer management that was not a strong feature of any of the organizations studied is training for paid staff working with volunteers. The organizations often have meetings and focus groups for paid staff to review progress, but have not yet engaged in a plan to provide regular training for managers, coordinators, and other paid staff working with volunteers.

**Table 5. The volunteer management structure (all NPOs)**

<b>Volunteer management structure</b>	<b>PIC</b>	<b>ACC</b>	<b>JCS</b>	<b>ARC</b>
Supervision and communication with volunteers	yes	yes	yes	yes
Screening and matching of volunteers to jobs	yes	yes	yes	yes
Written policies and job descriptions for volunteers	yes	yes	yes	yes
Negotiation with volunteers	yes	yes	yes	yes
Recognition activities	yes	yes	yes	yes
Orientation training and professional development for volunteers	yes	yes	yes	yes
Training for paid staff in working with volunteers	yes	yes	yes	yes
Liability coverage for volunteers	yes	yes	yes	yes
Volunteer manager or coordinator (paid or volunteer)	yes	yes	yes	yes
Other paid staff working with volunteers (full time or part-time)	yes	yes	yes	yes
<b>Total score</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Discussion**

The findings from this multiple case study demonstrate that there is a positive relationship between the measurement of volunteer work and the effectiveness and efficiency of the volunteer efforts. In particular, the of keeping records of volunteers and their activities, assessing the economic value of these efforts, and accounting for them in internal and external reports affects both the effectiveness and the efficiency of volunteer activities and programs.

Our model does not permit the reporting of results by degrees, i.e., the results are either positive or negative. Nevertheless, anecdotal evidence suggests that the differences between the four organizations are not minor. For instance, PIC and JCS have the most accurate database, and keep records of every single task performed by volunteers. JCS is the sole organization that reports information about its volunteers in its published Annual Report, and PIC is the sole organization that compares the economic value of its volunteers with the related costs of running the program to determine the “net-benefit” for the community. As a result, these two organizations seem to have a better awareness of the social value created by the

volunteer programs than the other organizations in this study, and they also appear to better understand the sources of this value. For this reason, they seem better able to manage their volunteers, their paid staff and other stakeholders observe more effective results from their volunteer programs, and they appear to be better able to manage program costs to maximize the “net-benefits” of their volunteer programs.

It would be interesting to further analyze how these results vary by the degree of measurement of the volunteer work. Our perception is that the more attention an organization pays to measuring its volunteer engagement, the more effective and efficient it becomes. However, proving this assumption would require that we also compare the outputs and outcomes of the volunteer work.

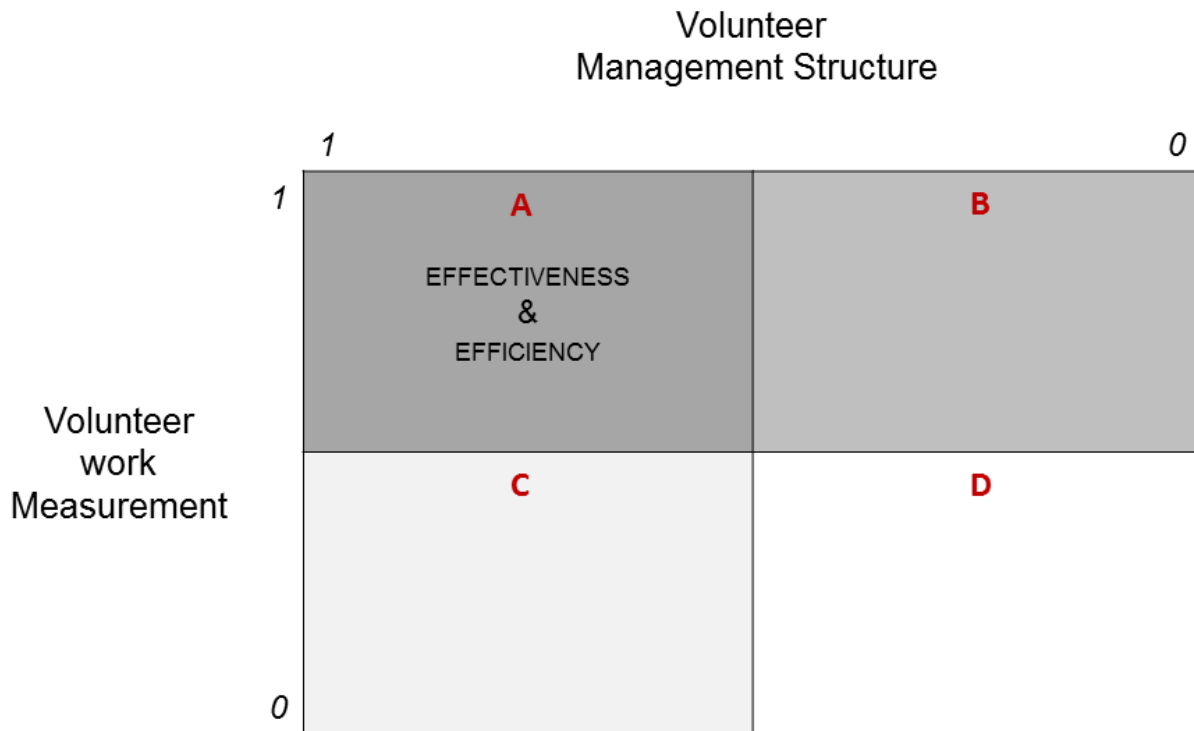
In this study, we replicated the first result obtained by the first organization examined, Partners in Care (PIC), that measures the economic value of volunteer work using a well-structured system of volunteer management and has positive outcomes in terms of the effectiveness and efficiency of its volunteer programs.

Each organization is in quadrant A of the Matrix of Volunteer Measurement and Management (Figure 2), where all nonprofit

organizations that measure volunteer work using a well-structured system of volunteer management are located. In all of these four cases we have found: a high level of recruitment, retention, and satisfaction among volunteers and a high level of satisfaction and inspiration among the paid staff who work with volunteers (internal

effectiveness); strong relationships with the other stakeholders such as clients and users, funders, supporters, donors, government and business units, and the larger community (external effectiveness); and low costs associated with the management of volunteers' activities with respect to the outputs produced (efficiency).

**Figure 2. The Matrix of Volunteer Measurement and Management (VMM Matrix)**



It would be interesting also to further study the outcomes of volunteer programs and activities that result in the last three cases identified by the matrix (theoretical replication): 1) where a nonprofit organization attempts to *measures volunteer work* in a context in which *the system of volunteer management is not structured* (Quadrant B); 2) where a nonprofit organization *does not measure volunteer work* in a context in which *the system of volunteer management is structured* (Quadrant C); and 3) where the nonprofit

organization *does not measure volunteer work* in a context in which *the system of volunteer management is not structured* (Quadrant D).

A final aspect that is important to consider is the country in which the organizations operate (Gaskin, 1999). This study focuses on U.S. nonprofit organizations where the culture of accountability is consolidated and the “professionalization” and “bureaucratization” of the organizations are also relevant (Salamon, 1999). It would be



interesting to consider the findings of a similar study replicated in another country in which, for instance, the concept of volunteer work measurement is not as consolidated as in U.S.

### Conclusions

The explorative analysis of the four nonprofit organizations from Maryland allows us to describe “*how*” they measure volunteer work; “*why*” they measure volunteer work; and “*which effects*” the measurement of volunteer work has in terms of the effectiveness and efficiency of the volunteer programs.

The four organizations analyzed keep records of the number of volunteers and the number of hours volunteered, albeit at different levels of detail. The differences depend on the type of organization and its main characteristics, the complexity of the management control system, and the organizational structure. Each organization assesses the economic value of the volunteers using a generalist replacement cost approach and reports this information in non-audited and informal reports. These organizations calculate the economic value of their volunteer work both for internal purposes and external purposes.

In each of these four cases studies, the measurement of volunteer work positively impacts the effectiveness and efficiency of the volunteer activities and management, and the system of volunteer management is well structured in terms of other good volunteer management practices including recruitment, screening, and placement; orientation and training; providing support and leadership for volunteers; building employee and volunteer teams; and recognition activities. Therefore, the results of our literal replication can be generalized only to other organizations that have similarly well-structured systems of volunteer management.

In conclusion, while the positive impacts of volunteer measurement on the management of volunteer programs is established, the nonprofit organizations analyzed in this study would likely continue to improve by adopting more specialized approaches to measuring the economic value of volunteer work. For example, they could gather more detailed information on the number of hours volunteered by occupations and skill level because our study demonstrates that more accurate volunteer work measurement systems produces positive effects in terms of the performance of volunteer programs and activities and presumes that these impacts improve with the degree of measurement. We also recommend that each organization give more attention to developing a social accounting system that considers information on volunteer work and allows them to include measures of the social value created by its volunteers in official statements and reports. This sort of “social accountability” appears to be very important, both in enhancing relationships with and satisfaction among all stakeholders (internal and external), and in identifying the social value generated by the agency and comparing its performance to other organizations.

In a further step, we may compare the results that each organization already calculates with the results obtained by using a specialist measurement approach, as is encouraged in the literature and in the ILO *Manual on the Measurement of Volunteer Work* (at the national level).

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