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Sustainable Value Creation in Nonprofit Organizations: Processes, Determinants, and Strategic Dimensions

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Abstract

Implementing sustainability-oriented strategies within the nonprofit sector is often framed through corporate ESG (environmental, social, and governance) frameworks, yet the unique institutional logic of nonprofit organizations (NPOs) demands a more nuanced conceptualization. This study investigates the processes and determinants of sustainable value creation in NPOs, adopting an integrated theoretical framework that dynamically combines Stakeholder Theory, the Resource-Based View, and Institutional Theory. Using a mixed-methods approach, the research combines a thematic synthesis of 60 high-impact papers with confirmatory guided interviews with representatives from eight diverse NPOs. Five core categories of sustainable value creation processes were identified: strategic management, operational management, financial resources management, human capital development, and systemic integration of sustainability. Furthermore, the study identifies 25 determinants formally classified into micro (individual agency), meso (organizational structure), and macro (institutional environment) levels. The findings demonstrate tensions between internal leadership agency and external structural constraints, highlighting the challenges associated with the lack of tailored sustainability tools. It is argued that sustainability in NPOs is a fluid, emergent process defined by mission-driven legitimacy rather than financial materiality. This research provides a diagnostic foundation for assessing ESG readiness and emphasizes the need for reflexive, context-sensitive management tools that align sustainability with the unique nonprofit ethos.



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1. Introduction

In recent years, sustainability has evolved from a peripheral concern to a central strategic priority for organizations worldwide, driven by escalating environmental crises, growing social inequalities, and increasingly stringent governance expectations. Within this context, the adoption of environmental, social, and governance (ESG) principles has

emerged as a pivotal framework for organizations to operationalize sustainable value creation, integrating ethical, social, and environmental imperatives into decision-making and accountability mechanisms [1,2]. While traditionally associated with for-profit risk management, in the nonprofit context, these principles are redefined through a mission-driven lens [3,4]:

- Environmental principles prioritize ecological resilience and the protection of ecosystems;
- Social principles focus on addressing societal needs, fostering community trust, and promoting inclusive human capital development;
- Governance principles ensure ethical oversight, transparency, and accountability to a wide network of stakeholders.

Sustainability transitions and adaptation to the ESG paradigm have gained significant traction in the corporate sector, but their systematic implementation and operationalization within nonprofit organizations (NPOs) remain comparatively underexplored in both the academic literature and managerial practice [4–6]. The present study addresses this gap by focusing on sustainability-oriented strategies that enhance sustainable value creation in the nonprofit sector.

Sustainable value creation in NPOs refers to the capacity to generate enduring social, environmental, and institutional benefits within complex, resource-constrained environments. Unlike profit-driven firms, NPOs create value by addressing societal needs, protecting ecosystems, and reinforcing ethical governance, simultaneously maintaining their operational viability. The concept of sustainable value creation in NPOs integrates principles from the Stakeholder Theory (ST) [7,8], the Resource-Based View (RBV) [9,10], and the Institutional Theory (IT) [11]: ST explains the purpose and direction of value creation, focusing on the alignment of organizational mission with multi-stakeholder expectations; the RBV justifies the importance of the internal capacity to create value, emphasizing how NPOs strategically mobilize internal resources and adaptive capabilities to achieve sustainability; IT takes into consideration the external constraints and legitimacy requirements that shape organizational behavior in NPOs. These theories interact dynamically within a processual cycle: institutional pressures for professionalization (IT) require the development of specialized internal competencies (RBV), which must then be leveraged to build the trust and credibility required to maintain long-term multi-stakeholder support (ST). This integrated approach leads to a specific understanding of sustainability in nonprofit contexts, where value is continuously redefined through the ongoing balance of these structural, relational, and strategic pressures [12].

NPOs generate sustainable value not only through their core mission-related activities but also by embedding social and environmental commitments into non-core organizational processes [4,13]. Such integration reflects a systemic commitment to equitable, inclusive, and environmentally responsible development beyond immediate service provision. In fact, NPOs play a crucial role in addressing social and environmental challenges, often filling institutional voids where market mechanisms and public interventions fall short. Their legitimacy and effectiveness depend on their ability to generate sustainable value for beneficiaries, communities, ecosystems, and institutional environments. However, NPOs typically operate under resource constraints, mission-driven governance structures, and complex stakeholder networks, which complicate the alignment of sustainability objectives with operational strategies [12,14]. As a result, the development of sustainability management approaches tailored to the nonprofit context is both necessary and particularly challenging [15].

Existing sustainability management frameworks and ESG assessment tools have been predominantly designed for corporate settings, prioritizing shareholder value, financial materiality, and risk management [16]. These frameworks often fail to capture the distinc-

tive characteristics of NPOs, such as volunteer-based human capital, donor dependence, advocacy roles, and multi-stakeholder governance structures [17]. Consequently, NPOs lack diagnostic and decision-support tools that reflect their specific value creation mechanisms and systemic interactions [18]. This limitation constrains their ability to strategically plan, implement, and evaluate sustainability-aligned initiatives, ultimately undermining organizational resilience and long-term societal impact [19].

This study seeks to address this research gap by identifying and systematizing the processes and determinants that enable or constrain sustainable value creation in NPOs. Based on this objective, the following research questions are proposed:

RQ1: Which research topics are emphasized in the recent literature on sustainability management in NPOs?

RQ2: What are the main sustainable value creation processes in NPOs?

RQ3: Which determinants influence sustainable value creation in NPOs?

RQ4: Which future research pathways can be identified in the field of sustainability management in NPOs?

To address these questions, the study followed a mixed-methods approach, combining the results of a systematic literature review with confirmatory guided interviews with NPOs' representatives.

This study theoretically contributes to a processual understanding of sustainability. The results obtained reinforce sustainability management in NPOs as a process shaped by the ongoing negotiation of structural, relational, and strategic variables. The creation of sustainable value in NPOs requires an integrated, multidimensional approach that strategically mobilizes internal capacities and external relational capital while aligning organizational practices with ESG principles. This study also contributes with practical insights for NPO practitioners to assess their organizational ESG readiness through the identification of capability gaps and to design context-sensitive sustainability strategies adapted to the reflexive and critical tensions inherent to nonprofit management.

The paper is structured as follows: after the Introduction, the Methodology section outlines the procedures for the systematic literature review, content analysis, and guided interviews. The Results section is divided into three subsections: Section 3.1 presents the main research topics identified in the literature; Section 3.2 discusses the processes and determinants of sustainable value creation in NPOs; and Section 3.3 reports insights from the interviews. Section 4 discusses the findings and their implications, a future research agenda is proposed in Section 5, and the Conclusions Section 6 closes the paper.

2. Methodology

2.1. Systematic Literature Review

To address the research aim, this study adopted a systematic literature review, following established methodological recommendations to ensure rigor, transparency, and replicability [20,21]. The review process comprised three main stages, planning, conducting, and reporting, consistent with the framework proposed by Tranfield et al. [21]. During the planning stage, an exploratory analysis of the existing literature was conducted to identify research gaps, as discussed in the Introduction. This process enabled the definition of the research aim: to identify sustainable value creation processes in nonprofit organizations (NPOs) with a focus on environmental, social, and governance (ESG) dimensions, as well as the determinants that enhance such value creation.

The second stage involved conducting the systematic review. Two major academic databases, Scopus and Web of Science, were selected due to their reliability and comprehensive coverage. Data extraction was based on predefined search strings combining three groups of keywords. The first group, searched in titles, captured the organizational

context and included terms such as nonprofit, non-profit, NPO, NGO, third sector, and social economy. The second group, searched in titles, abstracts, or keywords, addressed sustainability-related concepts, including SDGs, Agenda 2030, ESG, circular economy, and sustainability or sustainable. The third group, also searched in titles, abstracts, or keywords, focused on determinants and challenges, such as drivers, barriers, factors, strategies, risks, and constraints.

The search was conducted in January 2025 and yielded 1022 papers indexed in one or both databases. To ensure a structured and transparent refinement process [22], several filtering steps were applied. First, the timeframe was restricted to publications from 2020 to 2025, resulting in 497 papers. Titles and abstracts were then screened to assess alignment with the research aim. This evaluation was conducted independently by two researchers. Papers were included or excluded based on consensus; in cases of disagreement, a third evaluator was consulted, and unresolved issues were discussed within the research team.

Inclusion criteria required that papers explicitly addressed determinants, either barriers or drivers of NPOs' success in creating sustainable value. Consequently, studies focusing primarily on how NPOs contribute to value creation in for-profit organizations were excluded, as were papers that mentioned determinants only marginally without integrating them into the research design. After this screening, 233 papers remained.

To enhance the depth and quality of the qualitative analysis, the sample was further narrowed by focusing on high-impact journals. Only papers published in journals with an impact factor higher than 2.5 (Web of Science) or ranked above the 75th percentile (first quartile) in Scopus were retained, resulting in 117 papers. Papers not written in English (10) were excluded to enable reliable full-text analysis, and review articles (10) were also excluded to ensure that the findings were grounded in direct empirical evidence. At this stage, 97 papers were left for detailed reading. During this analysis, 37 papers were excluded for lacking empirical evidence relevant to the study objectives. The final sample thus comprised 60 papers. The selection process is summarized in the PRISMA diagram presented in Figure 1, and the full list of selected papers is provided as Supplementary Materials.

The final sample was analyzed using a combination of descriptive statistics and qualitative content analysis. Bibliometric data were extracted, and network analysis was conducted using R software (version 4.5) and the Bibliometrix package to identify intellectual structures and interconnections within the literature. Bibliometrix was selected because it provides a systematic and replicable method for uncovering the underlying structural relationships in the literature, which complements the qualitative thematic synthesis [23]. Subsequently, a qualitative content analysis was performed using a coding approach. Content analysis enables a systematic and in-depth understanding of a phenomenon by generating concepts and categories grounded in the data [24]. An inductive approach was adopted, allowing codes and categories to emerge directly from the literature.

To ensure the scientific reliability and trustworthiness of the findings, the qualitative analysis followed a thematic synthesis approach [25]. This involved a multi-stage, iterative and collaborative coding protocol, supported by Investigator Triangulation to mitigate individual bias and enhance the credibility of the emergent framework [26]. The coding process started with independent open coding of five papers by each researcher. Through this process, initial inductive categories were established and organized into descriptive themes that captured the processes and determinants of sustainable value. These categories and themes were discussed in team meetings, during which additional papers were analyzed and insights from previous iterations were refined. A total of three consensus meetings were held to compare results, resolve discrepancies, and harmonize the definitions of each code. This multi-investigator approach provided a rigorous check on the interpretative

consistency of the data, ensuring that the final categories and themes remained grounded in the evidence rather than individual researcher perspective.

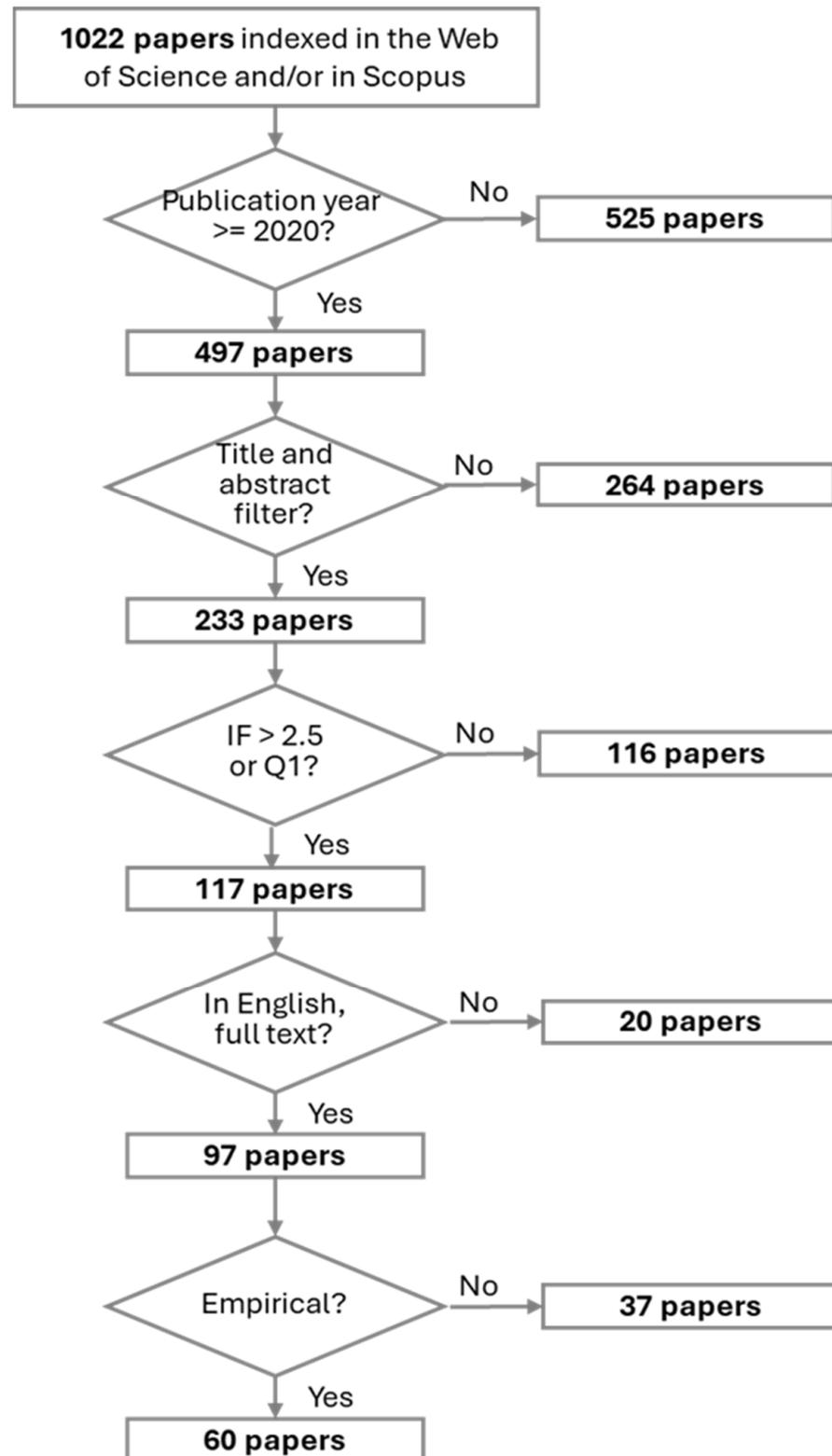


Figure 1. PRISMA diagram (Source: adapted from [27]).

This coding process resulted in the identification of two overarching analytical categories: processes and determinants. This distinction required revisiting earlier coding decisions, as the increasing familiarity with the literature improved interpretative consistency.

tency. For the purposes of this study, processes were defined as NPO activities proactively undertaken to create environmental, social, and/or governance-related values. Determinants were defined as internal or external attributes of NPOs that influence their capacity to create sustainable value.

2.2. Interviews with Representatives of the NPO Sector

To validate and complement the findings derived from the literature review, qualitative semi-structured interviews were conducted with representatives of NPOs. The objective was to assess the relevance and applicability of the identified sustainable value creation processes and determinants in real organizational contexts.

The semi-structured interview protocol (available as Supplementary Materials) was designed through a comprehensive, multi-stage process to ensure both qualitative rigor and content validity. It comprised an initial exploratory section intended to capture spontaneous perceptions from the participants, followed by a confirmatory section where a structured list of processes and determinants was presented to the interviewees to promote reflection on their organizational contexts. This dual-layer approach ensured that the instrument was both robust enough to validate existing theory and flexible enough to capture new, context-specific insights [28]. The questions were theoretically grounded in the coding dictionary obtained through the systematic literature review. To mitigate individual bias and ensure internal reliability, the research team conducted a collective review of the questions to ensure they were open-ended, non-leading, and aligned with the research objectives [29].

The initial section of the interview protocol was designed to obtain general information about the NPO and the interviewee's perspectives on sustainability management. Questions addressed familiarity with the ESG concept, the availability of skilled human resources to support sustainability management within the NPO, and perceived internal or external pressures to integrate sustainability into organizational operations. The subsequent section focused on validating and further exploring the list of sustainable value creation processes and the determinants impacting those processes, as identified in the literature review. This structured list of processes and determinants was presented to the interviewees, who were asked to identify which of these processes were most and least effective in their specific organizational context. They were then prompted to identify determinants that contributed to both successful and unsuccessful outcomes. Finally, participants were encouraged to offer additional comments and suggest additional processes or determinants not captured in the literature, thereby providing depth and triangulation to the results.

Participants were recruited through the professional networks of the research team and invited to participate voluntarily. To enhance representativeness, selection criteria ensured diversity in terms of NPO activity sector, organizational size, age, and geographical location.

Interviews were conducted online between July and October 2025, with the participation of two members of the research team to conduct the interview. Interviews lasted between 30 and 60 min. With the authorization of the interviewees, all interviews were recorded and transcribed verbatim for analysis.

Interviews were continued until theoretical saturation was reached, defined as the point where additional data collection yields diminishing returns and no new themes emerge [30]. To ensure the robustness of this saturation, the research team employed concurrent data analysis [31]. After 8 interviews with a significant diversity of NPOs—spanning four continents and multiple activity sectors (Table 1)—the consistency of the answers obtained confirmed that the thematic structure had reached a point of stability.

Table 1. General description of the participating NPOs.

	Activity Scope	Founded in	Collaborators/ Volunteers	Geographical Area	
				Based in	Acts in
NPO1	Environmental awareness	2016	7/270	Africa	Africa
NPO2	Societal progress	2013	85/50	Europe	Europe and Africa
NPO3	Social inclusion	1993	30/50	Europe	Europe
NPO4	Safety and well-being of vulnerable people	2010	10/35	Europe	Europe
NPO5	Education and development of vulnerable communities	2018	0/18	Africa	Africa
NPO6	Women-centered social business solutions	2015	12/8	Europe and Asia	Asia
NPO7	Prevention of gender-based violence	2012	20/15	Asia and North America	Asia and North America
NPO8	Prevention of violence against children and youth	2010	8/18	South America	South America

3. Results

3.1. Thematic Areas of Research Focusing on Sustainability Management in NPOs

As described above, a sample of 60 research papers focusing on sustainability management in the nonprofit sector were identified and analyzed. To address RQ1—‘Which research topics are emphasized in the recent literature on sustainability management in NPOs?’, the main thematic areas of research covered in these sampled papers were identified (Table 2).

Table 2. Thematic areas of research explored in the sampled literature.

Thematic Area (Number of Studies)	Scope	References (Per Publication Year)
Governance Models (N = 11; 18%)	Governance mechanisms, managerial characteristics, board dynamics, founder influence, administrative costs	2020: [32–35] 2021: [36–38] 2022: [39,40] 2023: [41] 2024: [15]
Partnerships, Networks, and Collaborative Governance (N = 10; 17%)	Multi-stakeholder initiatives, firm–NPO partnerships, partnerships’ evolution, intermediaries in sustainability transitions, social partnerships	2020: [32,42,43] 2021: [37,44–48] 2022– 2023: [49] 2024–
Community Engagement and Communication Strategies (N = 9; 15%)	NPO–community trust, communication infrastructures, reputation management, media strategies for social change	2020: [35,43,50] 2021: [51,52] 2022: [53,54] 2023: [55,56] 2024–

Table 2. Cont.

Thematic Area (Number of Studies)	Scope	References (Per Publication Year)
Innovation and Digital Transformation (N = 8; 13%)	Organizational innovation culture, organizational learning, open innovation, middleware systems, blockchain, digital marketing, Artificial Intelligence, ESG reporting systems, ICT-based tools, platform thinking	2020: [33] 2021: [36,57] 2022: [6] 2023: [41] 2024: [13,58,59]
Sustainability Transitions, Civil Society, and Advocacy (N = 8; 13%)	Scaling social economy entities, civil society actors' influence in sustainability transitions, co-management practices.	2020: [60] 2021: [47] 2022: [61,62] 2023: [49] 2024: [13,59,63]
Accountability and Transparency (N = 5; 8.3%)	Accountability frameworks, downward accountability, sustainability reporting practices, mandatory vs. voluntary disclosure	2020– 2021– 2022: [64,65] 2023: [66] 2024: [3,67]
Project Management (N = 5; 8.3%)	Project management tools, performance measurement, ESG adoption, ecosystem performance models	2020: [50] 2021– 2022: [53,68] 2023– 2024: [69,70]
Human Resources Management and Leadership in NPOs (N = 5; 8.3%)	Strategic HR roles, inclusion and innovation, HR influence on ethical and sustainability performance	2020– 2021: [57,71] 2022: [6,39] 2023– 2024: [72]
Financial Sustainability (N = 4; 7.7%)	Funding diversification, endowment building, financial resilience, philanthropic ecosystems	2020: [73] 2021: [74] 2022: [75] 2023: [76] 2024–
Resilience, Crisis Management, and Disaster Recovery (N = 4; 7.7%)	Resilience strategies, emergency preparedness, boundary work, nonprofit management in crisis settings.	2020– 2021– 2022: [77] 2023: [78] 2024: [79,80]
Cultural, Social, and Political Context in NPO Operations (N = 4; 7.7%)	Context-specific studies on NPO operations in authoritarian, post-dictatorship, and fragile or rural areas, considering micropolitics and power asymmetries.	2020: [42] 2021: [51] 2022 – 2023: [81] 2024: [79]
Sustainable Development Goals (SDGs) and Policy Alignment (N = 4; 7.7%)	NPO strategies contributing to SDGs, large-scale policies, and sectoral SDG impact measurements across different legal and organizational structures.	2020: [50,60,82] 2021– 2022– 2023: [83] 2024–
Green Management and Environmental Performance (N = 3; 5.0%)	Environmental integration in NPOs, green HR management, green marketing, environmental compliance strategies	2020– 2021– 2022: [84] 2023: [85] 2024: [67]

Table 2. Cont.

Thematic Area (Number of Studies)	Scope	References (Per Publication Year)
Social and Environmental Impact Assessment (N = 3; 5.0%)	CSR practices, impact assessment models	2020– 2021– 2022: [64,65] 2023– 2024: [3]
Donors’ Perceptions and Behaviors (N = 3; 5.0%)	Influence of NPO campaigns on consumer and donor behaviors, legitimacy perceptions and company responses.	2020: [73,86] 2021– 2022: [87] 2023– 2024–

The analysis of Table 2 reveals a shift in the research focus in recent years: research published between 2020 and 2022 focused predominantly on governance models, collaborative partnership, and alignment with the SDGs. In contrast, the 2023–2025 period shows a marked increase in studies focusing on accountability and transparency, digital transformation, and sustainability transitions.

A network analysis was conducted, focused on the 60 sampled papers, to identify interconnections between journals, authors, and keywords (Figure 2). The keywords with the highest degree of interconnections, identified in Figure 2, are consistent with the thematic research areas described in Table 2. It was verified that the journal *Sustainability* channels the highest number of contributions, focusing on “innovation”, “governance”, and broad sustainability issues, emphasizing mechanisms to enable ecological and social resilience [6,62], and the importance of NPOs as actors in sustainable development agendas [35,64]. On the other hand, more specialized works focusing on “accountability” and “NGOs” have been published in the *Journal of Cleaner Production* [66], the *American Review of Public Administration* published studies focusing on “community sustainability” and “organizational strategy” in NPOs [50], while the journal *Corporate Social Responsibility and Environmental Management* anchors studies on the intersection of CSR with the missions of NPOs, integrating international perspectives with CSR frameworks [65].

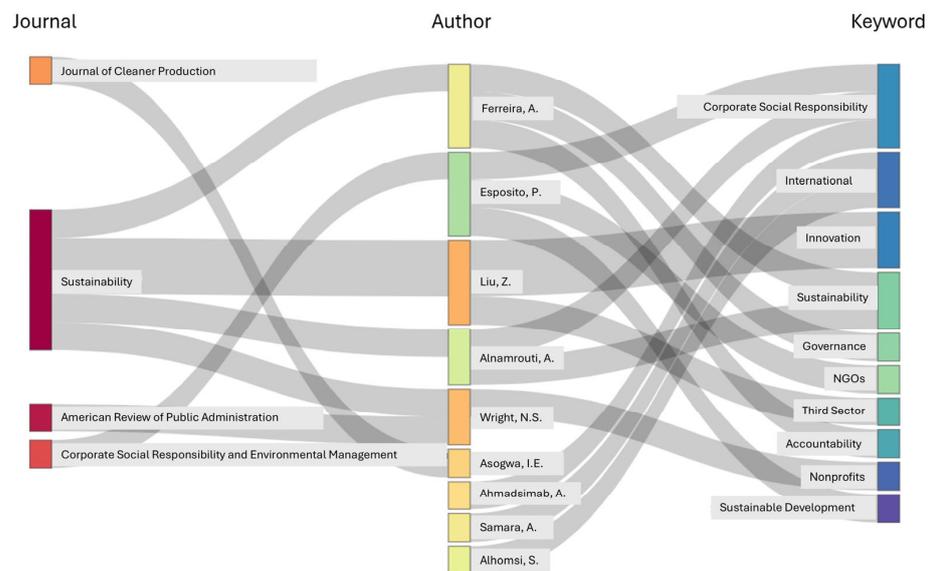


Figure 2. Sankey Chart of the sampled papers (Journals—Authors—Keywords).

3.2. Literature Review Focusing on Sustainable Value Creation in NPOs

This section presents the results of the literature review addressing RQ2: ‘What are the main sustainable value creation processes in NPOs?’ and RQ3—‘Which determinants influence sustainable value creation in NPOs?’. In this study, sustainable value creation processes refer to NPO activities aimed at generating environmental, social, and/or governance-related value. These processes are not limited to mission-related activities but also include non-core activities that contribute to ESG dimensions. Determinants influencing sustainable value creation encompass both internal organizational factors and interactions with external stakeholders.

Based on content analysis of the sampled literature (Section 2), five categories of sustainable value creation processes in NPOs were identified: (1) strategic management; (2) operational management; (3) financial resources management; (4) human capital development; and (5) systemic integration of sustainability. Each category is discussed below, followed by an analysis of the determinants influencing sustainable value creation.

While these five categories are recognized in the general management literature, their investigation herein is essential because they represent the core engines of mission-driven value. In the nonprofit sector, these processes are not merely functional tasks but are the primary sites of negotiation between resource constraints and social impact.

3.2.1. Strategic Management

Strategic management provides NPOs with a framework to define objectives, manage risks and opportunities, ensure accountability, and support long-term sustainability. It aligns organizational missions with stakeholder needs, enhances resource efficiency, and promotes adaptation and innovation for sustainable value creation [64,65]. Key sub-processes include governance, strategic planning, innovation, partnership and network development, and resilience capacity building.

Governance encompasses systems and practices that ensure oversight, strategic direction, and accountability. Effective governance depends on leadership commitment, clarity of responsibilities, stakeholder integration, and adaptability to internal and external pressures while maintaining focus on social and environmental missions [34,44,47,67,71]. Increased professionalization of governance structures has emerged in response to donor and governmental pressures, alongside greater employee participation [64]. Previous studies have highlighted that the composition of management bodies in NPOs influences accountability practices [64]. Board composition influences accountability, and evidence shows that women’s leadership in environmental NPOs positively affects transparency, trust, and online engagement [39].

Strategic planning is a systematic process defining mission, vision, goals, and strategies. It supports efficient resource allocation, long-term impact, and organizational resilience [50,85]. Sustainability-oriented strategic planning involves early integration of sustainability goals into project design and supply chain operations [68,70].

Innovation refers to implementing new ideas, processes, services, or operational models to address complex societal challenges [13,57]. In NPOs, innovation supports sustainable value creation by improving performance, enabling new partnerships, and addressing issues such as poverty, inequality, and environmental degradation [36,60]. Technological innovation, including digital tools, plays a growing role [59]. However, innovation is constrained by limited resources, expertise, and the need to balance sustainability with other organizational objectives [41]. Unbalanced participation in multi-stakeholder partnerships can also lead to sub-optimal innovation outcomes [37].

Partnerships and collaborative networks enable knowledge sharing, resource pooling, and impact amplification [6,32,49]. Small NPOs particularly depend on networks

for fundraising, service delivery, and community outreach [77]. The literature highlights cross-sector partnerships between NPOs and businesses [41,45,46,48], public entities and governmental agencies [13,35,79], and local communities [43,49,52,56,61]. Effective collaborative governance structures, value alignment, and pilot projects are critical to partnership success and conflict mitigation [42,46].

Resilience capacity building refers to the ability to anticipate, cope with, and adapt to adverse events [88]. For NPOs, resilience is essential to maintain service continuity amid social, political, and economic uncertainty [68,78]. Risk management systems, crisis response planning, and close community engagement position NPOs as effective partners in recovery processes [77,80].

3.2.2. Operational Management

Operational management involves planning, executing, coordinating, and controlling operations and projects to achieve mission-related objectives. Given resource constraints, effective operational management enhances efficiency, optimizes resource use, and supports long-term development [56,68]. Key sub-processes include planning and control, performance measurement, and compliance.

Planning and control address uncertainty and instability by ensuring efficient resource use and balancing funding, partnerships, human resources, and evaluation systems [6]. While NPOs emphasize cultural controls rooted in mission and values, integrating environmental considerations into planning and performance indicators remains a challenge [56]. Environmental management systems can support carbon footprint reduction through green mobility, energy use, procurement, and waste management [67]. Digitalization, AI, and blockchain technologies can further enhance operational efficiency and reduce costs [6,33]. However, rapid growth and limited expertise often hinder operational effectiveness [52].

Performance measurement systematically evaluates social, financial, and environmental outcomes [64]. Indicators cover financial health, operational efficiency, social impact, environmental performance, and stakeholder engagement [67]. Performance measurement supports accountability, stakeholder communication, and organizational learning [54,69].

Compliance with internal and external standards enhances legitimacy, operational efficiency, and risk management, thereby contributing to sustainable value creation [40].

3.2.3. Financial Resources Management

Financial resources management ensures long-term viability, mission fulfilment, operational efficiency, and legitimacy [73,76]. NPO funding sources include donors, public funding, and income-generating activities [75]. Financial stability motivates partnerships and is perceived as essential for effective community interventions [43].

Managing financial resources requires balancing diverse stakeholder interests, including beneficiaries, donors, and impact investors, each demanding distinct value propositions [15]. Government incentives, when effectively managed, support SDG achievement and community development [82]. Transparency and financial disclosure are critical for building trust and increasing donations [33,73]. Digital marketing and social media increasingly support fundraising efforts [58].

Revenue diversification enhances flexibility but may negatively affect perceived sustainability performance due to management complexity or donor perceptions [35]. Endowments and blockchain technology offer opportunities for financial stability, efficiency, and real-time monitoring of fund utilization [33,76].

3.2.4. Human Capital Development

Human capital development enables NPOs to integrate diverse skills, foster innovation, enhance efficiency, and strengthen stakeholder relationships [70]. Investing in board

members, leadership, staff, and volunteers supports sustainability-oriented outcomes [50]. Well-trained human resources enhance collaboration, reputation, and community sustainability performance [35].

Despite its importance, NPOs often underinvest in hiring, retention, and staff development due to limited resources and the need for specialized expertise [34,80]. Key competencies include communication, technological literacy, financial analysis, change management, and sustainability reporting [66]. Cross-sector collaborations facilitate knowledge exchange and capacity building, enabling co-creation of solutions for complex challenges [41,62].

Organizational culture and ethical values strengthen intrinsic motivation, reduce turnover, and support sustainability goals [71]. Value congruence is particularly important for retaining volunteers, a critical source of external human capital [78].

3.2.5. Systemic Integration of Sustainability

Systemic integration of sustainability involves aligning strategies, operations, and collaborations with sustainability principles. Key sub-processes include advocacy, stakeholder engagement, and transparency and accountability.

Advocacy is central to NPO missions, promoting social and ecological concerns in public awareness and policy-making [61,79]. Advocacy contributes to societal change, political engagement, and responsible business practices while enhancing reputation and donor support [55]. Collaborative advocacy is generally perceived as more legitimate than confrontational approaches [87]. However, advocacy may be constrained by funding dependencies and value conflicts with communities [35].

Stakeholder engagement fosters participation, trust, and ownership of development initiatives [50]. Inclusive decision-making, collaboration with local leaders, culturally appropriate communication, and transparency enhance project sustainability [81]. Challenges arise when local priorities diverge from NPO goals or when accountability to donors outweighs accountability to communities [61].

Transparency and accountability underpin trust, legitimacy, and access to funding [34]. Performance and impact disclosure significantly influence donation behavior [73]. However, many NPOs lack adequate reporting infrastructures and skilled personnel [38]. Digital platforms and blockchain technologies can improve information sharing and monitoring [33]. Sustainability reporting complements financial reporting by communicating values, impacts, and commitments [66]. Although not widespread, ESG frameworks may serve as adapted guides for NPO sustainability reporting when aligned with mission objectives [3].

3.2.6. Determinants for Sustainable Value Creation in NPOs

The literature identifies determinants that influence sustainable value creation in NPOs. To provide a more robust analytical framework, these determinants have been classified into three levels: micro, meso, and macro.

At the micro level (individual agency), sustainable value is primarily driven by the actions and attributes of individuals within the organization. Leadership emerges as a central determinant, particularly regarding the **commitment of leaders** to sustainability goals [70], the **diversity within leadership teams** [39], and their **communication capabilities** [52]. Equally relevant are the contributions of collaborators and volunteers, whose **knowledge and skills** and **collaborative capacity** [35] are complemented by their capabilities regarding **negotiation, organizational learning, innovation, and resilience** [36,56].

At the meso level, value creation is conditioned by internal organizational attributes. Structural characteristics such as **size, age, and activity scope** affect adaptability and resource mobilization [77]. Furthermore, **governance structures** [34] and **organizational**

culture [41] shape the strategic decision-making and ethical values required to foster sustainability-oriented behaviors. The internal availability of **financial and human resources** serves as a primary meso-level constraint on operational continuity [6].

At the macro level, NPOs are influenced by the institutional and social environment. Government **policies and regulations** shape the legal framework for operation [82], while donors exert significant influence via funding conditions and potential **donor dependency** [73], and partners affect outcomes through their **willingness to collaborate** [42]. Beyond formal institutions, the **socioeconomic contexts**, alongside **societal pressures** and **legitimacy recognition**, also condition sustainable value creation [50,66].

This multilevel classification demonstrates that while internal agency (micro) initiates sustainability efforts, these efforts are often constrained by organizational structures (meso) and the broader institutional landscape (macro).

Importantly, many determinants may exert both positive and negative effects depending on context. For example, small organizational size can enhance communication efficiency but limit dedicated sustainability resources.

3.3. Temporal Analysis of the Research Focusing on Sustainable Value Creation Processes in NPOs

The references to each of the five core processes have been identified in the sampled 60 papers (the corresponding matrix is provided as Supplementary Materials). Figure 3 shows a frequency-based chart describing how often the five core sustainable value creation processes appear in the sampled literature over time. The analysis of Figure 3 confirms the evolution in the research focus regarding sustainable value creation in NPOs, already identified in the thematic analysis, moving from foundational organizational survival to a more strategic and systemic integration of ESG principles. Nevertheless, all five identified sustainable value creation processes still have a significant presence in recent research, confirming their relevance to sustainability management in the nonprofit sector.

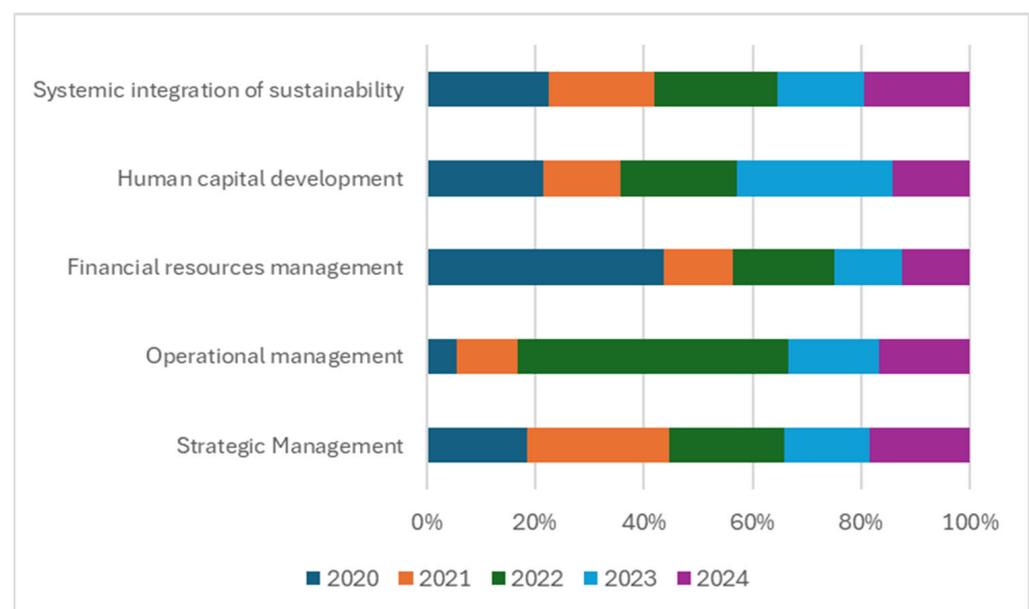


Figure 3. Temporal distribution of references to the sustainable value creation processes in the sampled literature.

3.4. Interviews with NPOs' Representatives

As described in the Methodology section, in the first phase of the interview, the questions focused on the interviewees' perceptions of sustainability management in the NPO, considering the environmental, social, and governance dimensions. The majority of

the interviewed NPO representatives were familiar with ESG concepts (N = 6/8). When asked about the availability of resources to operationalize the integration of sustainability dimensions in their NPOs, all interviewees recognized the existence of financial constraints (N = 8/8), and only 50% of them considered that their organization had skilled human resources to perform this task (N = 4/8, specifically NPO1, NPO2, NPO3, and NPO8). In what concerns the existence of external pressures regarding sustainability integration, only 25% of the NPOs' representatives (N = 2/8) answered affirmatively, referring to pressures from donors and partners (NPO4) and from local communities (NPO5). NPO2 and NPO3 noted that the lack of sustainability-focused concerns might affect volunteers' willingness to collaborate with a given organization, although not considering this as a relevant external pressure.

Table 3 presents a summary of the answers obtained in the interviews regarding the most and least effective value creation processes in each NPO's context and the determinants that had influenced sustainable value creation. Financial resources management is the most frequently referred to process that NPOs consider having lower performance levels (N = 6/8). Leadership and collaborators are the stakeholders mostly associated with supporting determinants for success (both referred to by 4 of the 8 NPOs), while policies and regulations (N = 4/8) and donor dependency (N = 4/8) have been systematically referenced as limitations for successful sustainable value creation results.

Table 3. Summary of the results obtained in the interviews with NPO representatives.

	Processes			Determinants		
	High-Performing	Low-Performing	Additional Suggestions	Supporting	Limiting/Hindering	Additional Suggestions
NPO1	Strategic management	Financial resources management	Marketing and communication	Leadership	Donor dependency Policies and regulations	----
NPO2	Human capital development	Financial resources management	----	Volunteers	Policies and regulations	----
NPO3	Operational management	Systemic integration of sustainability	----	Collaborators	Socio-economic context	----
NPO4	Systemic integration of sustainability	Financial resources management	Marketing and communication Fundraising	Leadership Collaborators	Donor dependency	Public funding Credibility
NPO5	Human capital development	Financial resources management	----	Leadership	Policies and regulations	Ethical values in partnerships
NPO6	Systemic integration of sustainability	Strategic management	----	Collaborators Innovation capacity Collaboration capacity	Internal context Financial resources Range of activities	----

Table 3. Cont.

	Processes			Determinants		
	High-Performing	Low-Performing	Additional Suggestions	Supporting	Limiting/Hindering	Additional Suggestions
NPO7	Human capital development	Financial resources management	-----	Leadership Partners	Donor dependency Policies and regulations	-----
NPO8	Systemic integration of sustainability	Financial resources management	Fundraising	Collaborators	Donor dependency	Sociopolitical context

Additional suggestions were given by the interviewees regarding sustainable value creation processes and/or determinants:

- Marketing and communication as a sub-process of strategic management: “Fundraising processes require investment in marketing and public relations.” (NPO1); “Marketing and communication processes should be considered in the scope of fundraising, not only regarding financial funds, but also for the engagement with communities, partners, volunteers, and other relevant stakeholders for the NPO to have resources.” (NPO4).
- Fundraising as a sub-process of financial resources management: “Fundraising is a process that is fundamental for NPOs, without it we do not live.” (NPO4); “We have adequate processes for financial resources management, the problem is the reduced budget.” (NPO7); “The problem is not on financial management, we manage our resources effectively, the problem is access to sufficient funds.” (NPO8).
- Credibility as a determinant associated with the stakeholder society: “Credibility is currently a challenge for NPOs, since society is tending to have negative perceptions on the importance of the work being developed, and on the ways that resources are being spent. We are facing a crisis in the availability of volunteers.” (NPO4).
- Sociopolitical context as a determinant is also associated with the stakeholder society: “Political forces and politicized social groups impact humanitarian action and ESG-related activities.” (NPO8).
- Ethical values as a determinant associated with the stakeholder partners: “Ethics can be challenging because of corruption and embezzlement in partnerships” (NPO5).
- Public funding as a determinant associated with the stakeholder Government: “Many NPOs are considerably dependent on public funding, so this is an important determinant of success” (NPO4).

Other relevant contributions of the interviewees have been registered, which highlight the importance of the identified sustainable value creation processes:

- Sub-process performance measurement, included in operational management: “NPO’s products or services should be assessed considering the production process, monitoring the input and output of resources and energy” (NPO2); “NPOs should make the global balance of their environmental and social impacts, assuring that environmental costs are overcome by positive social impacts” (NPO3).
- Process human capital development: “NPOs should consider how they are improving the capacity of people to act more sustainably” (NPO3).
- Sub-process planning and control, included in operational management: “When planning community interventions, it is very important to promote the community ownership of the project, thus ensuring its continuity after the NPO’s intervention” (NPO6).

4. Discussion

The integration of insights from both the literature review and interviews with NPO representatives provides a multidimensional picture of sustainable value creation processes and determinants in the nonprofit sector (see Figure 4).



Figure 4. A Multilevel Framework of Sustainable Value Creation in NPOs.

While early studies primarily reduced sustainability in NPOs to questions of funding and social outcomes [14,89], our findings reveal that these processes and determinants operate as interdependent and dynamic systems. This confirms that sustainability in NPOs

is not a fixed achievement, as it is shaped by evolving interactions between structural, relational, and strategic variables [12].

The results obtained for the processes leading to sustainable value creation in NPOs are in agreement with the dimensions of the maturity model for sustainability management in nonprofit contexts proposed by Albert et al. [5], which highlights the importance of financial sustainability, public relations, top-down strategy, and stakeholder engagement. Importantly, our results expand on this model by demonstrating how these dimensions are not discrete but mutually conditioning, often producing tensions that NPOs must continuously negotiate. For example, financial resources management emerged from the interviews as both indispensable and problematic, not due to the lack of adequate management skills, but rooted in the lack of financial resources. Consistent with Marren et al. [90], NPO representatives emphasized that these financial constraints significantly challenge risk mitigation strategies and organizational resilience. Yet, as Albert et al. [5] argue, donor and funder preferences for project-specific expenditures often limit investment in administrative capacity or ecological initiatives, forcing NPOs into trade-offs between economic viability and mission-driven sustainability.

Interestingly, the interviews also uncovered findings that nuance this financial narrative. In contrast to assumptions that financial strength is a prerequisite for sustainability, Mathras et al. [91] and Plaisance [4] provide evidence that stakeholder legitimacy and credibility can be cultivated independently of financial abundance, as external actors often value visible commitments to social responsibility, even in non-core activities. This challenges linear models that place financial stability at the foundation of sustainability and opens space to reconceptualize sustainability as a hybrid construct [92], shaped as much by symbolic actions and stakeholder perceptions as by material resource endowments.

The identified processes of sustainable value creation in NPOs can be contextualized in a theoretical framework (Figure 4) based on the Stakeholder Theory [7,8], the Resource-Based View [9,10] and the Institutional Theory [11], as discussed in the Introduction section. The Institutional Theory accounts for the macro-level determinants, the external “coercive” pressures—such as government regulations and donor dependency—that force NPOs to professionalize their strategic and operational management to maintain legitimacy. The Resource-Based View explains the strategic dimension, identifying how NPOs mobilize internal skills (determinants at the micro level) and organizational attributes and resources (determinants at the meso level), as core assets to drive human capital development and financial resources management. Finally, the Stakeholder Theory addresses the relational dimension, positioning sustainability as a negotiated outcome where systemic integration is achieved by aligning the organization’s mission with the divergent expectations of beneficiaries, donors, and communities.

The theoretical framework presented in Figure 4 conceptualizes sustainable value creation in NPOs as the outcome of multilevel determinants that shape five core organizational processes. Through these processes, nonprofit organizations generate sustainable value across social, environmental, and institutional dimensions, facilitated by a recursive legitimacy feedback loop.

A further contribution of this study lies in the parallels drawn between NPOs and for-profit firms. Research focusing on contextual factors within corporate management that influence sustainability integration [93], ESG performance [94], and the adoption of climate-change response strategies [95] underscores the significant impact of leadership/CEO commitment, stakeholder engagement, communication capacity, innovation, and organizational trust. These determinants have also been identified by our study as pertinent within nonprofit contexts. Also, strategic and operational management are baseline requirements in both domains. This suggests that established frameworks for sustainability

integration in for-profit contexts could be selectively adapted to NPOs, offering potential efficiency gains. However, such an approach requires caution: similar terminology, “strategy,” “performance,” and “value creation”, often carries sector-specific meanings. In NPOs, for instance, “value” is defined less by financial returns than by mission fulfilment and social legitimacy, thus ‘potential efficiency gains’ are not translated into financial benefits but rather into the achievement of relevant social and/or environmental results despite financial constraints. Unlike for-profit firms that focus on financial value for shareholders, NPOs create value through mission impact, legitimacy, and adaptive governance in multi-stakeholder environments. Traditional ESG assessment tools are built on the foundations of financial materiality and shareholder value, prioritizing risk mitigation for capital providers. In the nonprofit sector, however, the ‘S’ and ‘G’ dimensions are not just risk factors but the core purpose of the organization. For instance, while for-profit ‘Human Capital’ focuses on productivity and retention of paid employees, NPO sustainability relies on volunteer-based capital, which operates under a logic of value congruence rather than financial incentive. Similarly, ‘Governance’ in NPOs involves navigating multi-stakeholder networks and donor-imposed constraints, leading to pressures rarely found in for-profit settings. Without careful contextualization, the uncritical transfer of for-profit models risks imposing a managerial logic that obscures the distinct ethos of the nonprofit field.

Taken together, these findings underscore that sustainable value creation in NPOs is not reducible to isolated practices or single determinants but rather emerges from the ongoing negotiation of inherent paradoxes and trade-offs. Our findings suggest that these tensions emerge primarily from the friction between the nonprofit’s mission-driven ethos and the restrictive institutional environment in which it operates. One of the most significant trade-offs identified is the tension between economic viability and mission-driven sustainability. While financial resource management is indispensable for operational continuity, it remains a “low-performing” area for the majority of NPOs (75% of interviewees) due to the nature of external funding. As noted in the literature, donor and funder preferences for project-specific expenditures often limit investment in administrative capacity or ecological initiatives, forcing NPOs into a survival logic that prioritizes short-term deliverables over long-term organizational resilience [15,35]. A second critical tension lies in the accountability asymmetry between diverse stakeholders. Challenges arise when the accountability requirements of external funders outweigh the priorities of the local community, potentially leading to a loss of social legitimacy if the NPO’s actions are perceived as more aligned with donor agendas than with its core social mission. Also, the multilevel analysis of determinants underscores a paradox between internal agency and external structural constraints. At the micro level, NPO leadership and collaborators demonstrate high commitment and innovation capacity (recognized as primary drivers of success in 50% of the interviews). Yet, these internal drivers are frequently hindered by determinants at the macro level, like restrictive policies, donor dependency, and sociopolitical forces. This paradox suggests that while NPOs possess the necessary adaptive capabilities (RBV) to innovate, their strategic autonomy is often compromised by regulatory and financial requirements.

Theoretical and practical progress in this domain thus demands moving beyond narrow accounts of funding sufficiency or impact measurement toward holistic frameworks that acknowledge complexity, sectoral hybridity, and the importance of context-sensitive adaptation of management tools. By doing so, researchers and practitioners can better capture the lived reality of NPO sustainability, one marked by constraints, creativity, and the continuous redefinition of value.

5. A Research Agenda Focusing on Sustainability Management in NPOs

Within the scope of RQ4—‘Which future research pathways can be identified in the field of sustainability management in NPOs?’, the sampled literature was analyzed to identify future research suggestions (Table 4). It is interesting to note that the thematic areas of research suggested in the literature are consistent with the topics mentioned by NPOs’ representatives during the interview process: financial sustainability, partnerships, social and environmental impacts, communication and transparency, and donors’ behaviors.

Table 4. Future research suggestions.

Thematic Area	Future Research Suggestion	References
Partnerships, Networks and Collaborative Governance	Conduct comprehensive empirical research on partnership governance, cross-sector network building, and conflict management	[32,35,43–45,47–49]
Social and Environmental Impact Assessment	Develop impact assessment tools that focus sustainability as an objectively measurable outcome; studies focusing on determinants of positive social and environmental impacts	[50,63,68,69,84]
Donors’ Perceptions and Behaviors	Explore donors’ perceptions and attitudes toward sustainability issues; study the effects of sustainability campaigns and compliance assurance efforts	[40,73,85–87]
Accountability and Transparency	Define sustainability reporting practices and guidelines directed to NPOs; build transparency platforms and explore their relevance as management control tools and drivers for organizational change	[3,64–66]
Innovation and Digital Transformation	Explore innovation enablers and study their impacts on sustainability performance and risk mitigation	[6,13,41]
Financial Sustainability	Clarify the main determinants for financial sustainability; explore strategies and decisions that ensure long-term viability	[38,74,75]

Building on insights from the Discussion section and on the analysis of Table 4, three prioritized pillars of research are suggested:

The first pillar, with the highest priority, is related to the methodological operationalization of tailored diagnostic and decision-support tools that reflect NPO-specific value creation mechanisms. This line of research could focus on the development of objectively measurable social and environmental impact assessment frameworks that respect the non-profit ethos, aligning sustainability with mission-driven legitimacy rather than solely with financial materiality; also, specific sustainability reporting practices and guidelines could be developed to facilitate accountability and promote transparency.

The second research pillar suggested is related to institutional and relational dynamics, to address core structural gaps. Based on the macro-level structural constraints identified in this study, research could investigate the relational negotiations required for sustainability in NPOs, including the following: donors' perceptions and attitudes toward sustainability to resolve the funding-mission paradox and align funding conditions with long-term organizational resilience; the existence of causal relationships between determinants and processes; the impact of geographical factors or cultural values on perceptions related to sustainability management; and the amplification of systemic impact through the study of partnership governance, cross-sector network building, and conflict management.

Finally, a third research pillar could focus technological and strategic innovation, which are emergent enablers of sustainable value creation. Key focus areas include the following: exploring innovation enablers, such as blockchain and AI, and studying their specific impacts on NPO sustainability performance and risk mitigation; investigating the role of digital transformation in building transparency platforms that serve as management control tools without compromising the nonprofit ethos; analyzing how digitalized accountability influences the recruitment of specialized human capital and the recognition of organizational legitimacy.

6. Conclusions

This study addresses a critical gap in sustainability management by systematically exploring how NPOs operationalize sustainability. Through a mixed-methods approach—integrating a thematic analysis of 60 high-impact papers with guided interviews from eight diverse NPOs—a theoretical framework was developed to describe sustainable value creation in NPOs. This framework reveals a recursive legitimacy feedback loop supported by the dynamic interplay of three distinct lenses: the Institutional Theory identifies the macro-level structural constraints and external pressures for legitimacy, which dictate the boundaries of strategic and operational management; the Resource-Based View accounts for the micro and meso-level internal agency, highlighting how NPOs strategically mobilize internal resources, leadership commitment, and specialized skills to drive human capital development and financial resilience; and the Stakeholder Theory addresses the relational dimension, positioning sustainable value as a negotiated outcome where the organization's mission is aligned with the divergent expectations of beneficiaries, donors, and communities.

The findings reveal that these theories interact within a processual cycle: institutional pressures for professionalization necessitate the development of specialized internal competencies, which are then leveraged to build the trust and credibility required to maintain long-term multi-stakeholder support. This is evidenced by our empirical validation, where 100% of interviewees recognized financial constraints, yet identified leadership and collaborators as primary drivers of success.

Analysis of the sampled literature shows that research on sustainability management in NPOs is shifting toward strategic and systemic ESG integration. This underscores the importance of directing future research toward the development of holistic frameworks that acknowledge sectoral hybridity and the lived reality of NPO management, prioritizing the development of context-sensitive management tools and objectively measurable social and environmental impact assessment frameworks that respect the nonprofit ethos.

Theoretically, this study advances the discourse beyond traditional "shareholder value" toward a hybrid construct specific to the nonprofit sector where "value" is defined not only through core mission impact but also by embedding social and environmental commitments into non-core organizational processes. In this context, symbolic actions and stakeholder perceptions are as vital to sustainability as material resource endowments.

For NPO practitioners, the identified five core processes and 25 multilevel determinants provide a diagnostic foundation to assess organizational ESG readiness and identify capability gaps, thus providing a roadmap to design context-sensitive sustainability strategies. However, the study serves as a cautionary note: the uncritical transfer of for-profit management models risks imposing a logic that prioritizes financial efficiency over the unique social and environmental mission of the nonprofit sector.

This study is not without limitations: the systematic literature review applied specific constraints that limit the scope of the analyzed studies; the interviews focused on a small sample of NPOs, and, despite the diverse geographical and thematic range covered, such a small sample hinders the generalization of the empirical findings.

As a final conclusion, the successful integration of ESG principles within the NPO sector requires a reflexive contextualization that aligns sustainability frameworks with mission impact and unique legitimacy requirements. To foster long-term societal impact and organizational resilience in an increasingly complex and resource-constrained environment, NPOs must leverage their internal agency to navigate external institutional pressures, ensuring that sustainability becomes a core component of organizational identity.

Supplementary Materials: The following supporting information can be downloaded at <https://www.mdpi.com/article/10.3390/su18063056/s1>. S1: Bibliographic references of the papers included in the literature review; S2: Interview protocol; S3: Matrix with the connections between the sustainable value processes and the sampled literature.

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Informed Consent Statement: Informed consent was obtained from all participants in the interviews performed on the scope of this study.

Data Availability Statement: The original contributions presented in this study are included in the article/Supplementary Materials. Further inquiries can be directed to the corresponding author.

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