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The Impact of Organisational Values on the Commercialisation of NGOs: Evidence Based on the Management by Values Theory

Abstract:

This study aims to identify the impact of organisational values on the commercialisation of Polish NGOs. The commercialisation of NGOs is seen as the market methods adoption process of managing, providing services and social mission fulfilling. Values expressed through social missions are the most important reference points and core of NGO management. As non-profit organisations are usually viewed as value-based organisations with their identity rooted in meeting community needs, they cultivate a culture of trust by shaping and strengthening beliefs and values among their stakeholders.

Although there is an intense discussion in the literature on the commercialisation of non-profits, the relationships between organisational values and commercialisation of non-governmental organisations have been poorly empirically verified thus far. Hence the identification of these relationships is an added value of this article.

Based on a representative survey of 1,300 national NGOs, a logistic regression analysis was conducted. Identifying with the use of this method the probability of commercialisation of non-profits as a result of the adaptation of specific organisational values is a new approach which is an original contribution of this work to current research in this area. It has been found that survival values significantly influence the commercialisation of NGOs. The study indicates that

conservative values have a decreasing impact on the probability of NGO commercialisation, while entrepreneurial values stimulate this impact. The results also contribute to the theory of Management by Values, on the basis of which the theoretical framework of the article was defined and hypotheses were formulated.

Keywords: organisational values, management by values, NGOs, survival values, conservative values

JEL: D25, E02, E24, J21, L31, O15

1. Introduction

The commercialisation of non-profit organisations has attracted a significant amount of research. Maier, Meyer and Steinbereithner (2016) describe this phenomenon as reliance on revenues from sales of goods and services. Guo (2006) understands it as 'non-profits aggressive profit-seeking behaviour.' Suykens and Verschuere (2021) describe non-governmental organisations' (NGO) commercialisation as the 'profitable sale of organisational services and goods.' Mikołajczak (2018) defines commercialisation as non-profits performing business activities by engaging in the sale of services and products. Eikenberry and Kluever (2004) see commercialisation as the adoption of market values.

Evans, Richmond, and Shields (2005) perceive commercialisation as part of a neo-liberal method of non-profit management. Simpson and Cheney (2007) state that commercialisation is a process of an essentially market-type relationship penetrating arenas not previously deemed a part of the market or a universal discourse that permeates everyday discourses but goes largely unquestioned.

Many studies provide information on the determinants and effects of the commercialisation of NGOs (Adams, Perlmutter, 1991; Froelich, 1999). Most studies dealing with NGO commercialisation interpret the causes of business activity through the prism of the resource dependency theory. Among the factors that stimulate the commercialisation of non-profit organisations, those resulting from an increasingly challenging resource environment come to the fore. Researchers indicate that commercial revenues compensate for the shortage of public funds (Eikenberry, Kluever, 2004; Carroll, Stater, 2009), emphasising the need for their diversification (Froelich, 1999; Mikołajczak, 2018) and independence from them (Steen-Johnsen, Enjolras, 2011; Mikołajczak, 2021a). Other authors have emphasised the role of competition. For example, Maier, Meyer, and Steinbereithner (2016) point to competition with for-profit providers; Tuckman (1998) points to competition for public service contracts; and Bruce and Chew (2011) indicate the stimulating role of commercialisation in partnership with private and public

entities. Institutional constraints as the reason for non-profits' commercialisation are pointed out by Vaceková, Valentinov, and Nemeč (2017), Suykens et al. (2019a), as well as Mikołajczak (2021b), while the impact of organisational contingencies is explored by Suykens et al. (2021). In this context, the presence, intensity and nature of commercial income have also been studied in detail (Child, 2010; Kerlin, Pollak, 2011; Suykens et al. 2019b).

However, the consequences of commercialisation have attracted both critical and enthusiastic arguments. Enthusiasts of the commercialisation of NGOs emphasise its positive impact on obtaining revenue independent of funding from the government and private donors (Ebrahim, 2003), improving the credibility and effectiveness of NGOs (Amagoh, 2015) and reducing financial risk through the diversification of NGOs' revenues, economic stability and self-sufficiency (Vaceková, Valentinov, Nemeč, 2017). Guo (2006: 123–138) claims that although 'higher levels of revenues from a commercial activity can significantly contribute to an organisation's self-sufficiency, ability to attract and retain staff, and reputation, commercial revenues do not make a significant contribution to the organisation's ability to attract donors and volunteers, mission, and service delivery, when the effects of other variables are controlled for.' Mikołajczak and Bajak (2021) write that the commercialisation of Polish NGOs is associated with a crowding-in effect on volunteer work.

Critics of commercialisation focus mainly on mission drift and tensions as a consequence of the two existing contradictory institutional logics (Eikenberry, Kluver, 2004; Sanders, McClellan, 2014; Khieng, Dahles, 2015; Mikołajczak, 2020). Guo (2006) describes the dichotomous impact of the commercialisation of NGOs in the context of diversification of revenues. Gras and Mendoza-Abarca (2014) studied the performance implications of the scale of commercialisation. The indifferent impact of commercialisation on precarious employment was confirmed by Mikołajczak (2021a). Foster and Bradach (2005) argue that 'earned-income ventures do have a role in the non-profit sector, but unrealistic expectations are distorting managers' decisions, wasting precious resources, and leaving important social needs unmet.' Eikenberry and Kluver (2004) identified the goals of commercialising NGOs; they state that the imitation of organisational structures and processes of profit-oriented enterprises is aimed mainly at achieving self-sufficiency. Salamon (1993) also emphasised self-sufficiency issues. Hung and Wang (2021) stress that social enterprises' commercialisation is associated with both institutional constraints and market competition. Therefore, the added value of this work is the study of the relationship between the commercialisation of NGOs and organisational values.

Most scholars dealing with factors that influence the commercialisation of non-profits refer to the theory of resource dependency and place a strong emphasis on those elements of organisations that ensure stability and financial independence

(Gras, Mendoza-Abarca, 2014), filling private capital gaps with commercial revenues and fighting against growing competition. At the same time, relatively little interest has been shown in the nature of managers' decisions regarding commercialisation. This study shows that despite strong motivations resulting from the organisations' dependence on resources, a key aspect of commercialisation is that the organisational values may be of significance to commercialisation.

At the empirical level, the evidence presented by researchers not only shows that organisational values determine, regulate and modify relations between individuals, organisations and institutions, helping to create conditions for solidarity among staff (Williams, 2011), but also act as a tool of management by values (MBV) and play a critical role concerning non-profit organisations' performance (Cheverton, 2007). Moreover, careful exploration of the organisational value concept reveals differences, indicating that they take several forms that should be considered when analysing any commercial, public or non-profit organisation (Bourne, Jenkins, 2013).

Poland is an important research context for this topic as it is a typical example of a post-communist country after political transformation. It is characterised by many NGOs heavily dependent on public funding, mainly from European Union structural funds. Most organisations still have small budgets and a limited impact. The Polish NGO sector includes small organisations that operate locally with low numbers of staff and financial potential (Civic-Europe, n.d.). The weakness of the Polish NGO sector stems from the fact that it has been struggling with a lack of financial resources typical of emerging economies, overly complex regulations, social indifference, and often negative attitudes of politicians and the media. In addition, not all organisations in Poland have adequate reserve funds. Few of them have endowment funds, the income from which would ensure their survival in difficult times and enable them to carry out their missions without worrying about grant competitions. The 2008 financial crisis and the COVID-19 pandemic have exacerbated these problems. Specific grants are associated with complex expectations regarding supervising beneficiary expenditures and reporting. Simultaneously, there is no possibility of bearing the costs of administering grants, the operations of which require specialised personnel. Employees of NGOs often work for a minimum wage or for free, even though their high qualifications make it extremely difficult to keep employees in the organisation. In the absence of material incentives to work, the strong motivation of NGO employees is mainly derived from the values of the organisation and a sense of mission (Deszczyński, Mikołajczak, Ziomek, 2019; Mikołajczak, Bajak 2021).

By combining the MBV theory with empirical considerations on the commercialisation of non-profits, the study hypothesises that organisational values, defined as survival issues for organisations, influence the likelihood of commercialisation of NGOs (MH – main hypothesis). However, the context of Poland prompted the author to formulate two specific hypotheses that conservative survival values decrease the probability

of NGOs' commercialisation (H1), while business survival values increase the probability of NGOs' commercialisation (H2). These hypotheses are a much-needed addition to the existing literature on the commercialisation of non-profits in which various determinants of commercial activity undertaken by non-profit entities have been investigated. However, no empirical evidence has been provided yet on the importance of organisational values that guide their managers to commercialise NGOs, which makes this study unique.

This hypothesis was tested using data from a large N study conducted among 1,300 Polish NGOs. The current study contributes to the management theory based on these values. There seems to be a gap in the current empirical literature related to NGO commercialisation concerning the role of organisational values in non-profit organisations undertaking economic activities.

First, some prime notions related to the commercialisation of NGOs are explained. Next, referring to the theory of MBV, the primary role of organisational values for non-profits is identified. Subsequently, the research methodology is described, including data variables and research methods. Then, a logistic analysis is conducted to assess the influence of organisational values on the probability of NGO commercialisation. Finally, the author draws conclusions, undertakes discussions and presents proposals for future research.

2. Literature review

2.1. The concept of Management by Values

The emphasis on values as a factor of significant importance in the management of an organisation gained importance a few decades ago. In a world engulfed by a financial crisis, scientists and practitioners asked themselves questions about further directions of the development of economies subject to extensive financialisation (Davis, Kim 2015; Jensen, 2018). In addition to ethical, cognitive, religious and moral values, organisational values arouse research interest (Jeavons, 1992; Schein, 2004; Zander, Jonsen, Mockaitis, 2016), over time becoming part of the MBV theory. This seems to be in opposition to many other contemporary theories of organisation management inscribed, as it were, in the core of the neoliberal economy, in which the principal premises for the operation of commercial entities are profit maximisation and an increase in management efficiencies, such as management by objectives, lean management or Six Sigma. Meanwhile, MBV, like turquoise management (Dolan, Garcia, 2002; Adam, Shavit, 2009; Laloux, 2015), has become the better face of a dehumanised reality in the modern world of market organisations. In various scientific studies, researchers have tried to prove that there are key values that make

it possible to achieve the 'old' goals of an organisation in 'other' ways, considering the values common to all stakeholders of the organisation (O'Reilly III, Chatman, Caldwell, 1991; Dolan, Garcia, 2002; Jaakson, 2010).

Despite the problems and distortions resulting from neoliberal economies, there is now a declining interest in MBV and a growing interest in the commercialisation of non-profits and organisational values in this sector.

The theory of MBVs is defined from a functional perspective as a leadership tool and a new way of understanding and applying knowledge in an organisation (Dolan, Garcia, 2002). It deals with the approach to managing an organisation to achieve greater (financial) success and is closely related to ideas about the merits of a strong organisational culture (Jaakson, 2010). In the theory of MBVs, values come to the fore as a tool for achieving goals. As Zhang, Dolan, and Zhou (2009) write, MBV focuses on connecting and adjusting the common values of the members of an organisation with its vision and mission. In turn, O'Reilly and Chatman (1996: 168) define MBV as '[...] a combination of identifying strategically relevant values and norms, as opposed to irrelevant values and norms, and promoting agreement as opposed to chronic conflict among organisational members.' These value systems are the motivators that drive the behaviour of individuals, organisations and society (Dolan, Garcia, 2000; Garti, Dolan, 2019). However, Jaakson (2010) points out that MBV concerns only a certain layer of organisational values, a layer that is conscious and clear to all stakeholders (Jaakson 2010).

2.2. Organisational values

Several authors have also presented research on organisational values in non-profit organisations, mainly focusing on the relationship between value and performance in an organisation. Concurrently, the role of values in human resource management has come to the fore. For example, Cheverton (2007) argues that values stimulate the efficiency and productivity of employees, managers and boards. Vander-Velde (2020) emphasises the importance of organisational values for staff retention and commitment (Vidal, Valls, Grabulosa, 2008; Stride, Higgs, 2013).

Reisman (2018) and Miles (2021) describe the motivational role of organisational values in working in public services. Moreover, Lee (2021) indicates the positive role of organisational values in the credibility of organisations. Slatten et al. (2021: 55) argue that organisational values attract employees, give them a sense of purpose and motivate them to perform better at work. The motivational function of organisational values in non-profits is also emphasised by Henderson and Sowa (2019), who write that volunteer firefighters are more satisfied when they are motivated by their values related to public service, find support for these activities in their close social circles, and state

that their volunteering is characterised by both autonomy and a sense of effectiveness. Jain (2020) shows the relationship between human resource management and value systems in organisations based on the extreme values of selfishness and kindness. In this context, relationships with external constituents were described by Voss, Cable, and Voss (2000). Choi and Mirabella (2020) studied the relationship between organisational values and performance factors, especially absenteeism, employee loyalty, and employees' perceptions of a company's image. Similarly, Schultz et al. (2019) proved that the relationship between reputation and trust in beliefs was moderated by a person's commitment to the organisation's values. Further, Levine and Eckerd (2019) write that 'Each identity [...] was associated with unique behaviours that clearly signalled organisational values.'

Miller-Stevens et al. (2018) have posed the research question of to what extent the benefits of corporate leaders' values are consistent with the values of people in similar positions in non-profit organisations. The authors argue that the values of leaders working in corporations and non-profit organisations are similar in many ways. Interesting observations are presented by Gorenak and Košir (2012), who point out statistically significant differences in performance factors between companies that have explicitly noted organisational values and those whose organisational values are implicit.

The critical role of organisational values for commercial and non-profit organisations is also reflected in attempts to construct models of organisational value dimensions that organise and systematise their diversity. For example, Strickland and Vaughan (2008) proposed the organisational value model. These authors research non-profit organisations but say that their model may also apply to commercial organisations. Researchers indicate five sets of values: (1) financial competence-wise asset management and maintaining solvency as a prerequisite for the survival of an organisation; (2) responsibility-transparent procedures, proper supervision, and external control; (3) reciprocity, which shapes acceptance and trust in an organisation; (4) respect – relationship development, tolerance, cultural diversity, etc.; and (5) integrity and self-realisation of an organisation – completeness and commitment to ethical behaviour in the service of society. According to many researchers, the ethical and trust values of non-profit organisations are the values that determine the survival of an organisation (Nooteboom, 2005; Dolan et al., 2020). Dolan and Altman (2012) proposed a quadriaxial value model: economic-pragmatic, ethical-social, emotional-developmental, and spiritual.

Jaakson (2010) also adopts the organisational value model by adapting the findings of other researchers such as Dolan and Richley (2006), Strickland and Vaughan (2008), and Abbot, White, and Charles (2005). Dolan and Richley (2006) primarily explore business organisations, while Strickland and Vaughan (2008) limit their discussion to non-profit organisations. Abbott, White, and Charles (2005) conducted research on government organisations and NGOs with a strong religious influence. The authors emphasise that despite the sample differences in these models 'survival values are

fundamental for all sectors.' In Jaakson's (2010: 802) model, the author includes survival values encompassing conservative values and business and control values, financial competence, and accountability.

3. Methodology

3.1. Research framework

Figure 1 shows the conceptual model based on the literature review. The model hypothesises the impact of survival organisational values on NGOs commercialisation based on the resource dependency and management by values theory before determining their influence on the commercialisation of NGOs (see Figure 1).

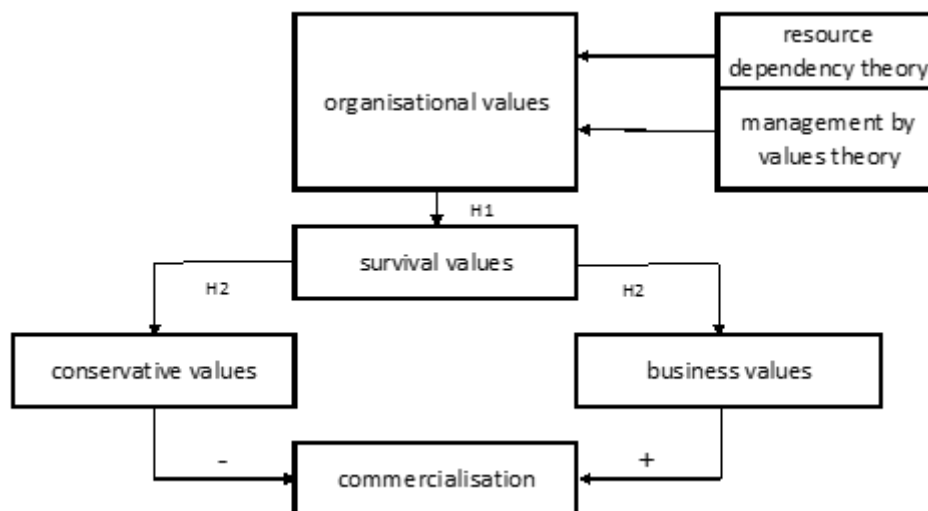


Figure 1. Conceptual model

Source: own elaboration

3.2. Data collection and sampling

Data for the analysis were obtained from the Klon/Jawor Association, which commissioned Kantar Millward Brown in 2018 to conduct a national survey on a representative sample of 1,300 Polish foundations and associations. Those 1,300 organisations were randomly selected from the study population using random layer sampling. Data on 1,100 organisations were collected using the CAWI technique (computer-assisted web interviews). CADAS¹ was used for this study, and 200 organisations were tested using the computer-assisted

¹ CADAS is a homogeneous ICT work environment of the MES* class, designed for precise coordination of activities in various technologies of collecting survey data.

personal interview (CAPI) technique. The Klon/Jawor Association carried out the CAWI study. In both cases, respondents were people performing key functions in the organisation, well-versed in its situation, including board members and directors. The organisations selected received emails inviting them to participate in the study. Additionally, they were reminded by phone and encouraged to participate in the study. The data were collected on a confidential basis. Contact details for the organisations, which were obtained from spis.ngo.pl, were verified and supplemented with data available on the Internet and information from local non-governmental organisation representatives. The CAWI survey was conducted between May and September 2018.

Logistic regression analysis was used to identify the determinants (organisational values) explaining the presence or absence of running business activities. SPSS was used to estimate the parameters of the three logistic regression models.

An assessment of factors that affect the likelihood of NGOs running business activities was also conducted based on the unit odds ratio (OR_j), which takes on higher, lower or zero values. To assess the predictive ability of the constructed probability model of commercialisation, the following coefficients were used: accuracy (ACC), sensitivity and specificity. ACC indicates the probability of the correct selection of a commercialised organisation. Sensitivity indicates the classifier's predispositions to detecting commercialised organisations in the analysed group. Specificity is defined as the ability of a test to exclude organisations that have not been commercialised.

3.3. Dependent variables

The performance of business activities by NGOs is a dichotomous variable, it can have two values: 0 and 1, which indicate the presence or absence of NGO commercialisation. Thus, if an organisation performed business activities by selling goods and services, the variable took the value of 1, in the opposite case, the value was 0.

3.4. Independent variables

Organisational values were treated as independent variables (19 variables). Organisations were allowed to choose no more than five values that were a priority in management. Each variable from V1 to V19 took the value of 1 when indicated by the organisation among the five priority values, or the value of 0 if it was not indicated among the priority values. Based on the literature review, the author systematised organisational survival

values. These values were divided into three groups: ethical values (V1, V3, V5, V9, V10, V13, V14, V15, V17, V19), conservative values (V4, V6, V7, V16) and business values (V2, V8, V11, V12, V18) (see Table 1).

Table 1. Independent variables

Values	Survival values
Jeavons (1992) Grønbjerg (1998) Moore (2000) Nootboom (2005) Malloy and Agarwal (2008) Jeavons (2016)	Ethical values
V1	Honesty
V3	Democratic management
V5	Trust
V9	Openness/tolerance
V10	Selflessness
V13	Compliance with procedures
V14	Determination, consistency in action
V15	Transparency
V17	A sense of mission
V19	Enthusiasm, commitment
Prilleltensky (2000) Abbot, White, and Charles (2005) Jaakson (2010) Baker, Grinstein, and Harmancioglu (2016) Al-Khatib et al. (2021)	Conservative values
V4	Solidarity
V6	Concern for the common good
V7	Self help
V16	Faithfulness to traditions
Prilleltensky (2000) Dolan and Richley (2006) Strickland and Vaughan (2008)	Business values
V2	Effectiveness
V8	Professionalism
V11	Utility
V12	Independence, self-government
V18	Economic result/profit

Source: own elaboration on the basis of survey data of the Klon/Jawor Association's research on Condition of the third sector in Poland in 2018

3.5. Methodology

Analyses were conducted using logistic regression analysis. The logistic regression model aims to define the probability of NGO commercialisation and depends on the 19 selected organisational values in Table 1. An attempt was made to quantify and parameterise this likelihood to obtain a model. The possibility of predicting NGO commercialisation was defined as the probability of NGOs falling, based on the survey results in one of two binary classes (0: running business activities did not take place, 1: the NGO conducted business activities). The model suitability obtained from the data was evaluated using a χ^2 test. The risk of a 5% error of inference was assumed, including an associated significance level of $p < .05$, indicating the existence of statistically significant dependencies.

The quality of the constructed logistic regression models was assessed using the Hosmer-Lemeshow (H-L) test, the null hypothesis of which is a good fit for the model. This test compares the calculated probability values with the observed values of the investigated NGO commercialisation phenomenon. While verifying the correctness of the models, collinearity analysis of the explanatory variables was also performed, the effect of which was expressed by the variance inflation factor (VIF). A VIF result lower than five indicates a lack of collinearity of the explanatory variables, that is, there is no correlation between the predictors (independent variables) in the model. The assessment of the factors affecting the likelihood of NGO commercialisation (C) was based on the unit odds ratio (OR_j), which takes on higher, lower or zero values. In the next part of the study, true-false prediction coefficients were determined to indicate the predictive powers determined by the model.

4. Results

This model describes the probability of NGO commercialisation. The model also accurately reflects the actual data (the H-L test indicates a p-value of 0.712). This means that the model is a good fit. The VIF indicates a lack of collinearity between the independent variables. There is a correlation between the predictors (independent variables) in the model, and (OR_j) is equal. The logistic regression analysis demonstrated that only five variables have a statistically significant impact on NGO commercialisation (C): V2; V8; V10; V18 and V16 with respective coefficients of 0.39; -0.463, 0.928, -1.725, and 0.703. V10 and V16 decrease the probability that an organisation will be commercialised. Meanwhile, V2; V8, and V18 increase the probability that an organisation will

be commercialised. The variable parameters obtained – the values of directional coefficients and related p values, the odds ratio, and the VIF coefficient – are presented in Table 2.

Table 2. Assessment of predictive abilities of the model (%)

Variable	Organisational values	Coefficient	VIF	ORi	Wald	df
V1	Honesty	-.216	–	1.242	1.096	1
V2	Effectiveness	.039**	1.562	.962	5.874	1
V3	Democratic management	-.292	–	1.339	1.159	1
V4	Solidarity	-.292	–	1.339	.795	1
V5	Trust	.210	–	.811	.852	1
V6	Concern for the common good	.193	–	.824	.693	1
V7	Self help	-.425	–	1.530	1.602	1
V8	Professionalism	.463*	1.737	1.588	4.814	1
V9	Openness/tolerance	.282	–	.755	1.098	1
V10	Selflessness	-.928*	1.039	0.395	11.914	1
V11	Utility	-.012	–	1.012	.003	1
V12	Independence, self-govern- ment	-.042	–	1.043	.030	1
V13	Compliance with procedures	-.238	–	1.268	.658	1
V14	Determination, consistency in action	-.235	–	1.265	.966	1
V15	Transparency, openness	-.014	–	1.014	.004	1
V16	Faithfulness to traditions	-.643*	1.010	0.526	3.418	1
V17	A sense of mission	-.246	–	1.280	1.252	1
V18	Economic result/profit	1.633*	1.009	5.615	17.633	1
V19	Enthusiasm, commitment	.258	–	.773	1.394	1

Note: Signif. Codes * = $p < 0.01$; ** = $p < 0.05$.

Source: own elaboration and analysis on the basis of survey data of the Klon/Jawor Association's research on Condition of the third sector in Poland in 2018; calculations run in SPSS

Sensitivity is the true positive rate and refers to the correct percentage value for success. Sensitivity measures the proportion of actual positives which are correctly identified as such. In the case of the estimated model, sensitivity was 99.7%. This result can be interpreted as very good. Specificity is the true negative rate and refers to the correct percentage value for no success (2.8). It measures the proportion of negatives, which are correctly identified as such. In the case of the estimated model, specificity was 2.8%. This result can also be interpreted as very good (see Tables 3 and 4).

The positive predictive value (PPV), also called precision, is the proportion of positive results that are true positive in relation to all the positive results (true positive and false positive). The higher the obtained PPV value, the better the estimated model. Its value is 89.1. This result can also be interpreted as very good. According to the obtained PPV value, the true positive results are equal to 8.6% of all the positive results (true positive and false negative). The negative predictive value (NPV) shows the proportion of true negatives to the number of negative results (true negatives and false negatives). The C model can be assessed as valuable (99.5%). An NPV value of 0.4 was obtained for the model (see Tables 3 and 4).

Table 3. Assessment of predictive abilities of the model (%)

Item	C
PPV	89.1
NPV	0.4
LR	2
ACC	88.7
Sensitivity	99.5
Specificity	2.8

Source: own elaboration and analysis on the basis of survey data of the Klon/Jawor Association's research on Condition of the third sector in Poland in 2018; calculations run in SPSS

Table 4. Matrix of errors developed for model

	Predicted decisions	
	Positive	Negative
Positive	1119	4
Negative	137	6

Source: own elaboration and analysis on the basis of survey data of the Klon/Jawor Association's research on Condition of the third sector in Poland in 2018; calculations run in SPSS

4.1. Hypotheses and discussion of the research model

In the case of the main hypothesis, the study results partially confirm that survival organisational values are an important source of the commercialisation of non-profits (HM). Some values do not impact non-profit commercialisation. The values defined

as conservative survival organisational values are statistically significant, which confirms the additional hypothesis (H1). Survival conservative organisational values such as Selflessness and Faithfulness decrease the probability of NGO commercialisation, while professionalism and economic result/profit increase this probability (H2). This direction of influence is also indicated for effectiveness. Confronting these results with the present state of the literature related to the systematising values, one can say that survival organisational values are crucial for the commercialisation of non-profits; however, the impact of these values differs depending on their character. Conservative values that are closer to the ideas of non-profits have a diminishing influence on the probability of NGO commercialisation, while entrepreneurial values stimulate this impact.

5. Conclusions and discussion

The discussion on the commercialisation of the non-profit sector continues. Contemporary social challenges force non-profit organisations to operate in a manner that characterises commercial entities (Jensen, 2018). This study is an invitation to discuss the role of organisational values in this process. Choi and Mirabella (2020) write that while the values of the non-profit sector are focused on achieving social goals, the boundaries between sectors have blurred. Non-profit organisations are encouraged to 'turn to the market.' Since the turn to marketisation is rational and inevitable, some value types must also be taken from the for-profit sector. However, according to Slatten et al. (2021), since most non-profits pursue a goal with well-meaning intentions, they tend to adhere to higher standards and values such as transparency and fairness. Therefore, organisations are expected to maintain and promote behaviour that is caring and humane, which advances their set of conservative values. The results of the study justify these assumptions.

The empirical results support our general argument that organisational values related to the survival of an organisation are essential for its commercialisation. For-profit values adhered to by organisations stimulate their commercialisation, while those described by the researcher as traditional ones reduce this probability. This opens new possibilities for further research. First, despite many findings, there is still a lack of a fuller understanding of the behaviour of non-profit organisations that undertake activities aimed at greater commercialisation. The study of organisational values in this context complements existing findings on organisational values in various contexts. These include the religious context of Choi and Mirabella (2020) which points to the mutual clash between 'heart values' and 'head values,' where the authors emphasise that non-profit values have deviated from their historical 'heart values,' replacing those once traditionally religious values with 'head values' based on quantitative concepts of efficiency and the primacy of individualism; the survival approach presented by Jackson (2010),

in which two groups of survival values affect an organisation; the sustainable development of Fitzgerald and Hamilton (2006), in which conservative values on the one hand and commercial values on the other make an organisation sustainable; Jensen's (2018) anarchist approach, in which the author juxtaposes anarchist values with neoliberal ones; or an approach related to an institutional context in which market and well-being logic act as dual values that affect organisations to a different extent (Levänen et al., 2022).

The practical implications of the study can be used based on the concept of MBV or turquoise management, as discussed in various studies, as the tested opposing hypotheses give a better insight into the dilemma of the impact of organisational values on the commercialisation of NGOs. The unique set of values created and used to estimate the logistic regression model emerged from the selection of those which are important and not important for the commercialisation of non-profits. By determining the statistically significant ones, the study provides organisation managers with knowledge about the directions of the impact of those values on the probability of commercialisation of the organisation they manage.

The article is also a response to the call by Bourne, Jenkins, and Perry (2021), who emphasise that 'there is still much to do to understand organisational values and their relationship to organisational behaviour.' Further research may go in the direction of whether organisational values can constitute an important resource for organisations.

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Wpływ wartości organizacyjnych na komercjalizację organizacji pozarządowych: dowody oparte na teorii zarządzania przez wartości



Streszczenie: Artykuł ma na celu określenie wpływu wartości organizacyjnych na komercjalizację polskich organizacji pozarządowych. Komercjalizacja organizacji pozarządowych jest postrzegana jako przyjmowanie metod rynkowych w procesie zarządzania, świadczenia usług oraz wypełniania misji społecznej. Z kolei wartości wyrażone przez misję społeczną stanowią najważniejsze punkty odniesienia i rdzeń zarządzania organizacjami pozarządowymi. Ponieważ organizacje non-profit są zwykle postrzegane jako oparte na wartościach, których tożsamość jest zakorzeniona w zaspokajaniu potrzeb społeczności, pielęgnują one kulturę zaufania poprzez kształtowanie i wzmacnianie przekonań i wartości wśród interesariuszy.

Mimo że w literaturze przedmiotu toczy się intensywna dyskusja na temat komercjalizacji organizacji pozarządowych, związki pomiędzy wartościami organizacyjnymi a komercjalizacją organizacji pozarządowych były dotychczas słabo weryfikowane empirycznie. Stąd identyfikacja tych zależności jest wartością dodaną tego artykułu.

Na podstawie reprezentatywnego badania 1300 krajowych organizacji pozarządowych przeprowadzono analizę regresji logistycznej. Określenie za pomocą tej metody prawdopodobieństwa komercjalizacji organizacji non-profit w wyniku adaptacji określonych wartości organizacyjnych jest nowym podejściem i stanowi oryginalny wkład artykułu do aktualnych badań w tym obszarze. Stwierdzono, że wartości przetrwania istotnie wpływają na komercjalizację organizacji pozarządowych. Badanie wskazuje, że wartości konserwatywne mają malejący wpływ na prawdopodobieństwo komercjalizacji NGO, natomiast wartości przedsiębiorcze stymulują ten wpływ. Wyniki wnoszą wkład do teorii zarządzania przez wartości, na podstawie których określono ramy teoretyczne artykułu oraz sformułowano hipotezy badawcze.

Słowa kluczowe: wartości organizacyjne, zarządzanie przez wartości, organizacje pozarządowe, wartości przetrwania, wartości konserwatywne

JEL: D25, E02, E24, J21, L31, O15

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