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Self-assessment of governance bodies and organisational impact in the non-profit sector: the case of a French advocacy organisation

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Abstract: This article examines the link between self-assessment of governance bodies and the organisational impact of a non-profit organisation in the advocacy sector. It is particularly interested in the case of the Jeunes Agriculteurs, a French organisation that relies on its members to function, as a grassroots volunteer organisation. This research relies on the disciplinary vision of governance. The results confirm the relevance of this view within the governance bodies for understanding organisational impact. The article calls for contextual and contingent reflection, particularly in the application of good governance practices. In addition, this article expands the literature on governance in grassroots volunteer organisations, which has neglected the role of members. The article also proposes to retain the concept of impact to better understand the mission of advocacy NPOs. Finally, this article calls for caution with regard to standards and ‘best practices’ in NPOs, which are not always appropriate.

Keywords: governance; impact; agency theory; stakeholder theory; non-profit organisation; NPO; contingency.

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Biographical notes: Guillaume Plaisance received his PhD in Management Sciences at the University of Bordeaux. He is an Associate Professor at the University and IAE of Bordeaux and is attached to the Research Institute in Management Science. He conducted a PhD thesis linking governance mechanisms, performance management and impact measurement in non-profit organisations. His research themes focus on the governance of organisations, the management of ‘associations’ and cultural organisations as well as the social and societal responsibility of organisations. His researches are published in the *International Journal of Public Administration*, *VOLUNTAS*, the *Journal of Applied Accounting Research* or the *Annals of Public and Cooperative Economics*.

1 Introduction

Non-profit organisations (NPOs) are facing an increasingly hostile environment. For instance, resources scarcity is an intrinsic issue for NPOs but is also reinforced by crises. This is especially true in the case of advocacy NPOs: they have to deal with the mistrust towards ‘intermediary bodies’ and disengagement affecting these organisations.

The ‘young farmers’ (Jeunes Agriculteurs in French, JA in the rest of the text) union is an illustration. It is a French and sector-based interest representation, lobbying and advocacy NPO. As a trade union, the organisation has multiple objectives: competing in elections to represent young farmers within agriculture chambers, conducting lobbying and advocacy actions, advising political decision-makers, ensuring that the contemporary agriculture meets society’s social and health needs, accompanying its members in their daily lives, animating local communities, etc.

In the past few years, the union had to deal with hard pressures from their external stakeholders and from their members and employees. On the one hand, societal and external stakeholder pressures were increasing: in the absence of a clear evaluation of the union’s action, the demands for new actions amplified. On the other hand, members and employees have also continued to demand more and more from their union: to maintain their commitment and trust, they needed specific evidences of what their union does.

These pressures converge around a need for evaluation. In order to reassure financial and human resources providers, NPOs are asked to strengthen their evaluation systems and to understand and assess what they produce among their stakeholders: i.e., their impact (Mano, 2010). Even if exploring the notion of impact is very difficult, the concept is particularly interesting for NPOs and their stakeholders (Clements, 2001).

The advantage of the notion is to “highlight organizational successes, illustrate added value, crystallize good practice and learn from past mistakes” [Moxham and Boaden, (2007), p.828]. In addition, measuring organisational impact is useful for NPOs and for the society. The impact of one organisation is indeed the input of another group (Cannatelli, 2017). This is why this notion can be JA’s answer to the various pressures mentioned above.

Nevertheless, from an academic perspective, the concept of impact raises questions, particularly because its measurement is one of the greatest difficulties for NPOs (Sawhill and Williamson, 2001). In the context of French NPOs, measuring their impact leads to many problems too. Impact assessment is particularly dependent on the organisational context (Stievenart and Pache, 2014) and is only weakly possible (Kleszczowski, 2017). French NPOs are in majority grassroots volunteer organisations (GVOs), as specific NPOs essentially based on their members. Kleszczowski (2017) shows that GVOs do not fulfil the classic criteria for measuring their impact. The multiplicity of objectives due to strong links with French authorities, the vague results they produce, the difficulty in separating the direct and indirect effects of an action are examples of barriers to easy impact measurement.

All these problems exist for JA. Due to the variety of activities (Kleszczowski, 2017), JA’s leaders were unable to measure their impact and thus answer to their stakeholders’ demands. This is why studies on impact are for the moment focused on specific cases (e.g., Kleszczowski, 2020). Since it is difficult to objectively measure JA’s impact, the challenge for leaders or scholars is to understand how one GVO can improve its impact in the minds of key stakeholders.

Arvidson and Lyon (2014) have opened an avenue in order to solve these problems and called for researches analysing the effects of discipline and control on social impact. The concepts of discipline and control echo one specific governance theoretical trend. A disciplinary governance indeed considers that governance mechanisms seek to make the leaders' decisions converge with the interests of the GVO's key players (in the absence of shareholders) on the one hand, and with society's expectations on the other.

In the present case, the pressures experienced by JA are of two kinds: societal and moral on the one hand and from the members on the other. They correspond to two approaches within the disciplinary theoretical trend: the partnership approach, close to the stakeholder theory, and the shareholder approach, close to the agency theory. Applied to GVOs and to JA, the shareholders are associated to the members, in particular because they vote in internal elections.

In sum, following Arvidson and Lyon (2014), a disciplinary approach of governance could improve organisational impact. Like in other NPOs and GVOs, discipline and control within JAs are carried by the governance bodies. In short, this article looks at the effects of the disciplinary functioning of governance bodies on JA's impact, by analysing what the two previous theories tell us about this relationship:

RQ How does the disciplinary approach to non-profit governance help to understand the impact of a GVO such as JA?

This article begins with the definition of the two concepts studied, impact and governance, and continues with the contributions of the two theories cited to the knowledge of the relationship between the concepts. The case of young farmers and the methodological choices are then explained. The results of the statistical analyses lead to a discussion of the relationship between disciplinary governance and impact.

2 Conceptual background: impact and governance in advocacy GVOs

The aim of this section is to define the two key concepts mentioned in the introduction and to understand how the concepts of impact and governance are applied in the specific case of advocacy GVOs in France.

2.1 Defining the concept of impact in advocacy GVOs and its issues

GVOs' impact is defined as "an effect, result, change, consequence or externality" creating "results that would not have occurred without a given intervention" [Stievenart and Pache, (2014), p.78]. In the case of advocacy organisations, the impact of a GVO is understood as the "outcomes resulting from prosocial behaviour that are enjoyed by the intended targets of that behaviour and/or by the broader community of individuals, organizations, and/or environments" [Rawhouser et al., (2019), p.83].

The pressures to measure impact are increasing (van Tulder et al., 2016): in France, the public authorities and umbrella actors in the non-profit sector are constantly emphasising the importance of such an assessment (Duclos, 2007). The concept is particularly clear: in this, it is appreciated by professionals and stakeholders. In addition, impact measurement builds trust (Nguyen et al., 2015) and plays a credibility role with external stakeholders.

While the concept is clear in its definition, it is difficult to measure. This problem is particularly true because of JA's sector (Mosley et al., 2023). The advocacy sector is subject to its immateriality and the impact of these GVOs is a social construction (Arvidson and Lyon, 2014). It is therefore forged by the stakeholders' perceptions, with whom its definition is negotiated: "ontologically, social impact is constructed both cognitively by each [organization] and stakeholder individually and socially through a negotiation among them" [Molecke and Pinkse, (2017), p.554].

In sum, JA faces demands for evaluation and, at the same time, as seen in introduction, a lack of commitment from stakeholders and members. Without this commitment, impact assessment is more complex. Leaders are thus forced to rely on reputation and perceptions.

2.2 Governance in French advocacy GVOs

Organisational governance, in its broadest sense, can be defined as "the system by which an organization is directed, controlled and held to account" [McGrath and Whitty, (2015), p.781]. The literature on non-profit governance follows the same path. Focused on voluntary associations, Kreutzer (2009, p.117) defined it as "the set of processes, customs, policies and laws affecting the way in which a non-profit organization is directed, administered, or controlled".

Governance bodies are the centrepieces of non-profit governance (Willems et al., 2017), in particular because the disciplinary vision of governance is the most common (Bernstein et al., 2016). Authors interested in French GVOs follow this trend. For instance, Zoukhoua (2005, p.6) proposes a definition following the agency theory principles: it is the "set of organizational mechanisms that have the effect of delimiting the powers and influencing the decisions of [GVOs] leaders, in other words, that govern their conduct and define their discretionary space". A stakeholder-based definition is proposed by Chatelain-Ponroy et al. (2014, p.220): for them, governance is "the way relationships between stakeholders are structured around a collective project".

Governance mechanisms are notably found within the bodies: "the board, the ad hoc committees and the general assembly" [Chatelain-Ponroy et al., (2014), p.221]. Even partnership governance is endorsed by the governance bodies, because external mechanisms are poorly developed or effective (Meier and Schier, 2008). These bodies centralise most governance functions in French GVOs: executive leaders report first to the directors and then to the members during general assemblies. External stakeholders also scrutinise the decisions. Compliance, ethics and the prevention of conflicts of interest are thus especially crucial in these organisations.

Nevertheless, governance in GVOs is weakened by the French context of disengagement. When JA encounters difficulties in recruiting new elected and volunteer leaders (at all levels, local to national), the governance continuity is at risk. Highlighting the role of the governing bodies is also a way of valuing this commitment and reminding stakeholders that internal democracy is not just a matter of legality.

3 Theoretical background: agency and stakeholder theories in advocacy GVOs and their implications for governance and impact

The aim of this section is to understand what the two theories of the disciplinary approach of governance tell us about the concept of impact and its relationship with this approach.

3.1 Agency theory in GVOs and its applicability for JA

Brown (2005) was one of the first to precise that the functioning of governance bodies had an effect not only on financial performance but also on organisational performance. Brown (2005) used the agency theory: in the case of advocacy GVOs, this theory is indeed adequate, because it protects above all the values, the mission and the members interests.

This agency relationship is found within JA: the agents are the members, who adhere to JA to be defended and supported. They give mandates to their leaders to carry out actions defined according to their interests during the meetings of the general assembly and the intermediate ad hoc committees. The organisational approach is based on control and risks of 'goal conflict' between principals and agents exist (Van Puyvelde et al., 2012). 'Monitoring and incentives' are therefore the essential mechanisms retained by this theory and are particularly found within JA.

In other words, according to the agency theory, in the case of advocacy GVOs, governance bodies contribute to organisational performance (and therefore impact) by continuously ensuring that members' interests are at the heart of actions. Here, organisational impact is reduced to the ability to satisfy members and meet their requirements.

3.2 Stakeholder theory in GVOs and its applicability for JA

With Van Puyvelde et al. (2012), this article considers that agency theory is relevant but insufficient to analyse the reality of GVOs. NPOs are also the agents of their funders (here, members, partners and authorities) and of their beneficiaries (here, members and local stakeholders). Within the organisation, the governing bodies are the principals of the managers, who themselves have employees and volunteers as their agents.

The authors listed some of the conditions of application of the agency theory. In the case of JA, all the characteristics are not found. For example, agent motivation is primarily intrinsic (and not extrinsic), since leaders are themselves professionals in the sector. Moreover, organisational identification is very present and the spirit of community is strong.

For the authors, stakeholder theory is then a relevant complement to agency theory, because it emphasises other stakeholders' legitimacy and influence capacity. The objective of JA is to represent its members' interests (in short, to influence the stakeholders, as the agency theory posits) but also to animate local and agricultural communities. Stakeholder theory recalls that members are not the only crucial stakeholders in a union.

The theory is also important in the study of an organisation's impact because of the social construction of the concept. GVOs' values and missions are constructed with stakeholders' expectations (Chatelain-Ponroy et al., 2014). In short, in the case of advocacy GVOs, stakeholder theory acknowledges that members are the ultimate beneficiaries of the actions but that other societal issues must be taken into account. Here, organisational impact is not only the positive impact on members but also the organisation's ability to improve the situation of stakeholders, the territory and society.

3.3 Relationship between governance and impact in GVOs: hypothesis development

The goal of this research is to verify that improving the functioning of governance bodies leads to improving the impact of JA for its key stakeholders, based on the disciplinary vision as proposed by Arvidson and Lyon (2014). The literature has indeed been extremely discreet on the subject to date. Each governance theory from the disciplinary trend contributes to this reflection, but only the combination of the two theories can fully cover the reality of JA management.

In addition, the combination of these theories enables to fill the gap that exists in the link between governance and impact. The governance-performance pairing is indeed the one usually studied. The literature based on agency theory has for instance pointed out the role of governance bodies in organisational performance and value creation (Nicholson-Crotty et al., 2012; Viader and Espina, 2014), while the stakeholder theory posits that a performant organisation increases its positive impact or reduces its negative impact on its stakeholders (Rawhouser et al., 2019). Following the stakeholder theory, performance is understood as organisational impact. Governance bodies indeed have broader roles in protecting the mission and the project of the organisation (Brown, 2005). In addition, the literature points out that the performance of a NPO is based in particular on its impact on society (Kelly and Lewis, 2009).

In short, the two theories selected allow us to extend the current results to impact, and postulate a positive effect of disciplinary governance on the impact of NPOs (Renz, 2023). Beyond that, the literature is beginning to take an interest in this subject, and a few studies corroborate our hypothesis. For instance, conceptual researches have postulated the importance of governance in the social impact of organisations (e.g., Corbett and Strawser, 2020). Empirical studies have also found that governance promotes the social impact of invested funds (e.g., Fangwa et al., 2020). Only few researches have directly linked governance and organisational impact in GVOs. Rey García et al. (2013) postulated that 'non-profit effectiveness', which for them includes organisational performance and social impact, is positively influenced by the organisation's behaviour (including governance). Based on this theoretical framework, Plaisance (2022) details how governance mechanisms can contribute to the impact of French GVOs.

Thus, following the literature and the links highlighted by agency and stakeholder theories:

Hypothesis 1 The disciplinary and control functions of bodies governance improve the overall impact of GVOs such as JA.

4 Materials and methods

4.1 *A specific context in favour of a self-assessment*

NPOs and GVOs are a vast group of organisations whose common denominator is the non-redistribution of profits. They are all formal, self-governing and voluntary too (Salamon and Anheier, 1992). Under this umbrella term, there are many organisations: public institutions (even if not all researchers retain them in NPOs), associations, mutual societies, foundations, unions, etc. Some researchers report a ‘terminological imbroglio’ [Archambault and Kaminski, (2004), p.14] about this umbrella term, because it brings together within the same group extremely variable organisations. French GVOs, as associations, are 1,370,000. 10.6% of them have employees, for a total of 1.8 million people. They operate mainly with volunteers (12.5 million) and have a total budget of around 113 billion euros (Bazin et al., 2022). Following Tchernonog and Prouteau (2023), the advocacy sector represents 8.7% of French NPOs.

JA is a French sector-based interest representation and lobbying structure. The organisation is over 60 years old and has approximately 50,000 members and 61 employees. In this respect, JA is considered a large NPO, not sharing the characteristics of the majority of French GVOs. Nevertheless, the context of unions is particular in France, since to achieve representative councils with the State, it is necessary to have such a national structure. Moreover, this organisation has enabled JA to build its governance and question its impact. By studying a large NPO, we avoid a context of limited resources hampering our analysis of managerial practices (Plaisance, 2023).

Governance bodies are multiple. The board of directors (BD) is elected by the general assembly of the members and consists of 37 directors and has a bureau (bur). An additional committee is composed by the 18 regional leaders, the Trade Union Commission (SC, because in French it is called ‘commission syndicale’). This commission does not deal with general administration but participates in the reflection on JA’s mission, in particular on its trade union positions or in preparation for elections.

National governance actors are concerned about their impact but also about the quality of their governance, due to pressures, the search for good practices and comments from external stakeholders or members. This is why JA wanted to self-assess its national governance arrangements in addition to its impact. This practitioners’ desire was compatible with the objectives of the research: the governance self-assessment method is indeed in line with Gill et al. (2005) or Lichtsteiner and Lutz (2012).

In addition, academic research is increasingly turning to the perception of performance in order to determine the concept in its entirety (Cumberland et al., 2015). For Dubost and Zoukoua (2011, p.6) in the case of French GVOs, “there is no objective reality, but a reality represented, appropriated by the individual or group, reconstructed in its cognitive system, integrated into its value system depending on its history and the social and ideological context that surrounds it”. In other words, because of the social construction of the different concepts of performance, impact and governance, applying the same evaluation criteria to all NPOs is not possible: relying on their judgments and perceptions is preferable (Herman and Renz, 2000).

Table 1 Questionnaire sent to the organisation leaders

| <i>Concept</i> | <i>Dimension</i> | <i>Variable</i> | <i>Question</i> | <i>Sources</i> |
|---|--------------------------------|-----------------|---|---|
| Governance self-assessment checklist (GASC) | Bodies structure | SD | BD, SC and the bureau members demonstrate clear understanding of their respective roles | 5-point Likert scale Adapted from Gill et al. (2005) |
| | | COMP | BD, SC and the bureau members comply with requirements outlined in key elements of the governance structure (bylaws, policies, code of conduct, conflict of interest, traditional/cultural norms, etc.) | |
| | Bodies culture | PREP | The organisation's orientation for BD and SC members adequately prepares them to fulfil their governance responsibilities | |
| | | VAL | The BD, SC and the bureau members demonstrate commitment to the organisation's mission and values | |
| | Bodies responsibilities | PLAN | The BD and SC are actively involved in planning the direction and priorities of the organisation | |
| | | FIN | The organisation is financially sound (viable and stable) | |
| | | EFF | The organisation's resources are used efficiently (good value for money spent) | |
| | | CRED | The BD and the SC have high credibility with key stakeholders (for instance, funders, donors, community, staff) | |
| | Bodies processes and practices | CRIS | I am confident that the BD, the SC and the bureau would effectively manage any organisational crisis that could be reasonably anticipated. | |
| | | STAB | The organisation has a good balance between organisational stability and innovation | |
| | | PERF | The BD and the SC does a good job of evaluating their own performance (measuring results against objectives) | |
| | | CONF | The BD, SC and bureau's capacity to govern effectively is not impaired by conflicts between members | |
| | | REL | There is a productive working relationship between the instances (characterised by good communication and mutual respect) | |
| | | MET | BD, SC and the bureau meetings are well-managed | |
| | | DMP | The BD, SC and bureau use sound decision-making processes (focused on board responsibilities, factual information, efficient use of time, items not frequently revisited, effective implementation) | |
| | | BUR | The executive role of the bureau is well exercised | |

5-point Likert scale
concerted addition

Table 1 Questionnaire sent to the organisation leaders

| Concept | Dimension | Variable | Question | Sources |
|--------------------|-----------|----------|--|--|
| Overall governance | GOV | GOVC | Please rate on a scale from 0 to 10 how well your organisation is doing regarding 'good governance' | Willems et al. (2012) |
| | | | In the case that we would categorise all organisations from 'bad governance' (left) to 'good governance' (right), where would you place your organisation? | |
| | | | (1) Major shortcomings in the way the organisation is governed | |
| | | | 2 Bad practice, but already some small initial achievements | |
| | | | 3 Close to average, but still below | |
| | | | 4 Close to average, but already above | |
| | | | 5 Good practices, but some room for improvement | |
| | | | 6 Best-practice example in the field) | |
| | | | Impact on you | |
| | | | Impact on society | |
| | | | Impact on partners | |
| Impact | YOU | | Impact on members | Scale from Small (2007) Questions created in consultation with organisation's leaders |
| | SOC | | Impact on private players in the sector | |
| | PAR | | Impact on public players in the sector | |
| | MEM | | Global impact | |
| | PRI | | | |
| | PUB | | | |
| | GLO | | | |

Relying on the perception of JA's leaders is suitable: it synthesises stakeholder interests and can also assess organisational performance and impact (Anwar et al., 2020). For Schubert and Willems (2021), the leaders' perception is at the heart of strategic analysis with respect to the complexity of stakeholders relationships. Following Mulgan (2010), the organisation's leaders are able to self-evaluate the impact of their action according to organisational success or failure.

4.2 *Sample and methods*

The JA leaders wanted to conduct a broad self-evaluation and involve all national governance actors. For them, employees are key players, as they are connected to the national governance and disseminate JA's decisions and culture throughout the territory. Employees are trade union advisors or support functions in human resources or finance for instance. The leaders therefore wanted to add them to the targets of the survey, in line with Gill et al. (2005). The questionnaire was therefore sent to 116 people, consisting of employees and members of JA's three governance bodies. 53 returns were obtained, i.e., a rate of 46%.

In order to assess the GVO governance, the governance self-assessment checklist (GSAC) of Gill et al. (2005) is used. As noted above, the organisation has three governance bodies. Where necessary, questions have therefore been split into several (see Table 1). The GSAC is complemented by the two governance measures of Willems et al. (2012), more generalist. The Small's (2007) scales are used for impact measurement.

An endogeneity issue exists about governance and performance (e.g., Schultz et al., 2010) but, in NPOs, this issue is less significant in absence of owners and because non-profit governance has its own drivers (Brickley et al., 2010).

Clarifications were made in the questionnaire. The concept of impact was specified: it is about the person, society, the environment, the organisation's partners, etc. The scale was 'from -5 to -1, the impact is negative; at 0, the organisation has no impact and from +1 to +5, the impact is positive' and relates to the organisational effects produced on the persons or groups mentioned above. Governance was defined as "the decision-making arrangements, processes and structures that achieve objectives and protect values, and the distribution of powers and responsibilities", in accordance with the leaders.

Once the data were collected, they were analysed using two methods. The first is a structural equation model method in order to test the links between the concepts. The Partial Least Squares – Path Modelling method is used, because it combines formative and reflexive constructs, the size of the sample can be quite small (30 minimum) and the external model is favoured. The second method is a multiple regression analysis to understand in detail the effects of governance on organisational impact.

5 **Results**

5.1 *Descriptive statistics and models assessment*

Descriptive statistics (Table 2 and Figure 2) show good results for culture within governance bodies. With the exception of compliance, the hierarchy in the evaluation of the three bodies places the Bureau first, followed by the BD and finally the trade union committee. The worst assessments relate to finances as well as performance evaluation.

For the respondents, governance quality is good (an average of 7.3 out of 10; and a rather positive comparison with other organisations). The impact evaluated between ‘+2’ and ‘+3’ underlines the fact that the organisation is aimed more at public actors in the sector and their members.

The evaluation of governance is rather positive, while the most important impact is that felt by the respondents, followed in particular by the partners and public actors in the sector, who are indeed the organisation’s targets. The correlation matrix (Appendix) does not highlight any collinearity problems.

Table 2 Descriptive statistics of the variables

| # | <i>Variable</i> | <i>Mean</i> | <i>Median</i> | <i>Standard deviation</i> |
|----|-----------------|-------------|---------------|---------------------------|
| 1 | SD_BD | 3.55 | 4 | 0.89 |
| 2 | SD_SC | 3.64 | 4 | 0.89 |
| 3 | SD_Bur | 3.77 | 4 | 0.99 |
| 4 | COMP_BD | 3.40 | 3 | 1.01 |
| 5 | COMP_SC | 3.66 | 4 | 0.88 |
| 6 | COMP_Bur | 3.38 | 4 | 1.21 |
| 7 | PREP | 3.34 | 3 | 0.76 |
| 8 | VAL_BD | 4.38 | 4 | 0.69 |
| 9 | VAL_SC | 4.26 | 4 | 0.71 |
| 10 | VAL_Bur | 4.53 | 5 | 0.61 |
| 11 | PLAN_BD | 3.87 | 4 | 0.73 |
| 12 | PLAN_SC | 3.43 | 4 | 0.91 |
| 13 | FIN | 2.43 | 3 | 1.06 |
| 14 | EFF | 3.06 | 3 | 0.99 |
| 15 | CRED_BD | 3.79 | 4 | 0.72 |
| 16 | CRED_SC | 3.36 | 3 | 0.96 |
| 17 | CRIS_BD | 3.64 | 4 | 0.88 |
| 18 | CRIS_SC | 3.62 | 4 | 0.88 |
| 19 | CRIS_Bur | 3.75 | 4 | 0.87 |
| 20 | STAB | 2.96 | 3 | 0.76 |
| 21 | PERF_BD | 2.92 | 3 | 0.70 |
| 22 | PERF_SC | 2.83 | 3 | 0.80 |
| 23 | CONF_BD | 3.51 | 3 | 0.93 |
| 24 | CONF_SC | 3.62 | 4 | 0.84 |
| 25 | CONF_Bur | 3.51 | 3 | 1.05 |
| 26 | REL_BD_SC | 2.96 | 3 | 0.92 |
| 27 | REL_Bur_BD | 3.30 | 4 | 1.07 |
| 28 | MET_BD | 3.58 | 4 | 0.72 |
| 29 | MET_SC | 3.66 | 4 | 0.78 |
| 30 | MET_Bur | 3.49 | 4 | 0.93 |
| 31 | DMP_BD | 3.32 | 3 | 0.75 |

Table 2 Descriptive statistics of the variables (continued)

| # | Variable | Mean | Median | Standard deviation |
|----|----------|------|--------|--------------------|
| 32 | DMP_SC | 3.32 | 3 | 0.87 |
| 33 | DMP_Bur | 3.36 | 3 | 0.79 |
| 34 | BUR | 3.42 | 3 | 0.97 |
| 35 | GOV | 7.28 | 7 | 1.01 |
| 36 | GOVC | 4.60 | 5 | 0.69 |
| 37 | YOU | 3.04 | 3 | 1.48 |
| 38 | SOC | 1.96 | 2 | 1.41 |
| 39 | PAR | 2.83 | 3 | 1.34 |
| 40 | MEM | 2.72 | 3 | 1.18 |
| 41 | PRI | 2.36 | 2 | 1.42 |
| 42 | PUB | 2.85 | 3 | 1.47 |
| 43 | GLO | 2.42 | 3 | 1.05 |

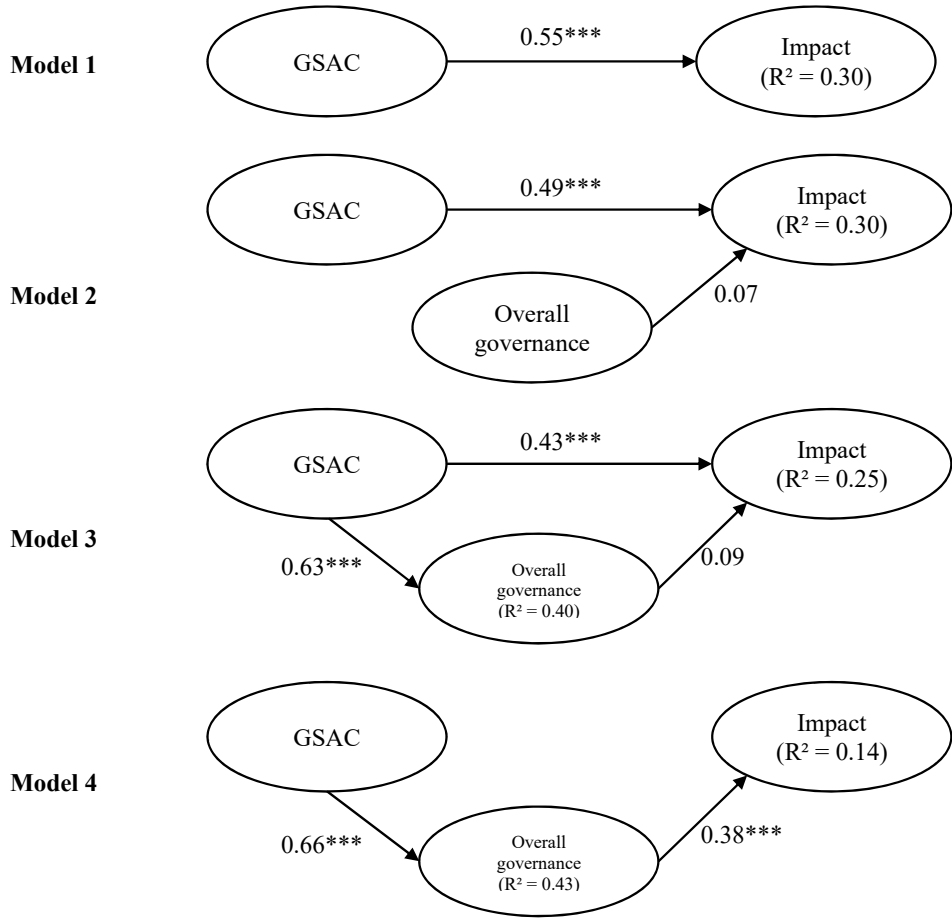
Table 3 Models evaluation and parameters

| | Model 1 | Model 2 | Model 3 | Model 4 |
|---------------------|---|-----------|------------|------------|
| LV (GSAC) | 34 manifest variables – mode A (reflective) – exogenous | | | |
| LV (OG) | 2 manifest variables – mode A (reflective) | | | |
| LV (I) | 7 manifest variables – mode A (reflective) – endogenous | | | |
| Status of OG | Absent | Exogenous | Endogenous | Endogenous |
| α (GSAC) | 0.93 | 0.93 | 0.93 | 0.93 |
| ρ (GSAC) | 0.94 | 0.94 | 0.94 | 0.94 |
| AVE (GSAC) | 0.31 | 0.31 | 0.31 | 0.31 |
| α (OG) | 0.77 | 0.77 | 0.77 | 0.77 |
| ρ (OG) | 0.90 | 0.90 | 0.90 | 0.90 |
| AVE (OG) | 0.80 | 0.80 | 0.80 | 0.80 |
| α (I) | 0.86 | 0.86 | 0.86 | 0.86 |
| ρ (I) | 0.89 | 0.89 | 0.89 | 0.89 |
| AVE (I) | 0.56 | 0.56 | 0.56 | 0.56 |
| Relative GoF | 0.57 | 0.57 | 0.60 | 0.73 |
| External model GoF | 0.98 | 0.98 | 0.98 | 0.98 |
| Internal model GoF | 0.58 | 0.58 | 0.60 | 0.74 |
| β (GASC > OG) | | | 0.63*** | 0.66*** |
| β (GASC > I) | 0.55*** | 0.49*** | 0.43*** | |
| β (OG > I) | | 0.07 | 0.09 | 0.38*** |
| R ² (OG) | | | 0.40 | 0.43 |
| R ² (I) | 0.30 | 0.30 | 0.25 | 0.14 |

Notes: LV: latent variable; α : Cronbach alphas; ρ : Dillon-Goldstein rhos; AVE: average variance extracted; GoF: goodness of fit; β : normalised coefficient; OG: overall governance; I: impact; ***: $p < 0.001$.

Several models of structural equations were tested (Figure 1), in order to analyse the different interactions between the evaluation of the functioning of governance bodies (thanks to the 34 questions, noted GSAC), the overall governance (OG) and the impact (I) of the organisation. The first model tests the direct link between governance and impact and the second adds the role of perceived overall governance in understanding impact. The third and fourth test the mediation of the link by overall perceived governance, respectively with and without the direct effect of governance on impact.

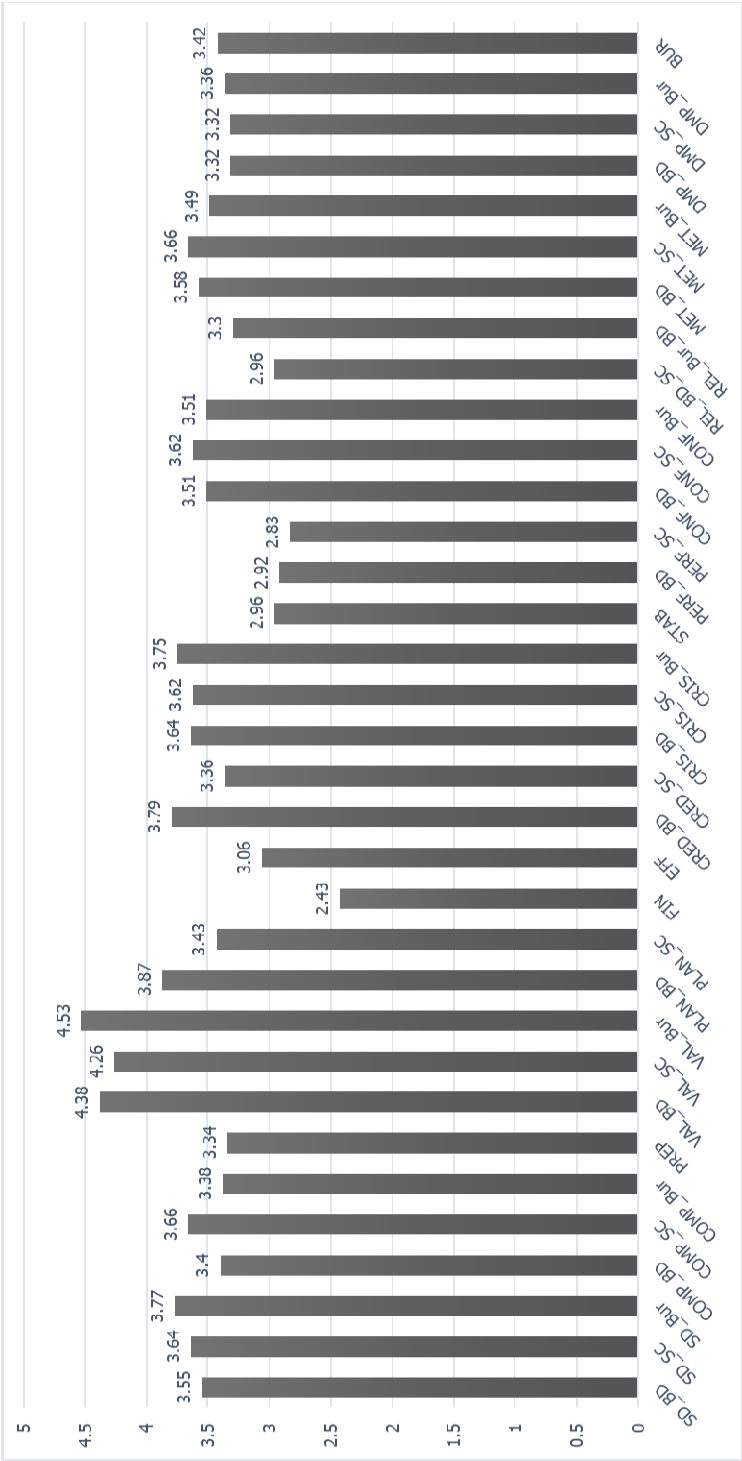
Figure 1 Presentation of the different models and associated results



Note: ***: $p < 0.001$.

All three variables are latent and reflective (Table 3) and show good internal consistency (Cronbach alphas, Dillon-Goldstein rhos and AVEs). The cross-loadings (not presented here) confirm the convergent validity of the models. The quality of the model is analysed using the GoF and is in all cases satisfactory, especially because the focus of this study is on the external model and its threshold value is 0.25 (Wetzels et al., 2009).

Figure 2 Mean of the governance indicators



The models are presented by increasing quality of fit. The integration of the overall governance allows to improve the adjustment of the models and thus to better understand the reality. Governance and impact are socially constructed that depend as much on reality as on subjectivity. The perceived governance variable thus enables the integration of dimensions that do not depend on the governing bodies, while emphasising that approximately 40% of the aforementioned variable is explained by the practices of the governing bodies.

5.2 Results of the four models of structural equations

An overall link between governance and impact should be noted (e.g., $\beta = 0.55$; $p < 0.001$ for model 1). The introduction of overall governance has a positive role but leads to a decrease in the degree of explanation of the impact (the R^2 decreases when the GoF increases). Overall perceived governance does not diminish the role of governance on impact, but rather highlights the fact that steering impact seems to belong, among the organisation, to the governance bodies. Models 2 and 3 indeed show that overall perceived governance does not explain impact when governance is a precursor to impact. On the other hand, model 4 enables to affirm that overall perceived governance assumes all the roles of governance and is significantly related to impact ($\beta = 0.38$; $p < 0.001$). There is therefore no mediation but rather a complementarity of the two notions.

5.3 Results of the regressions

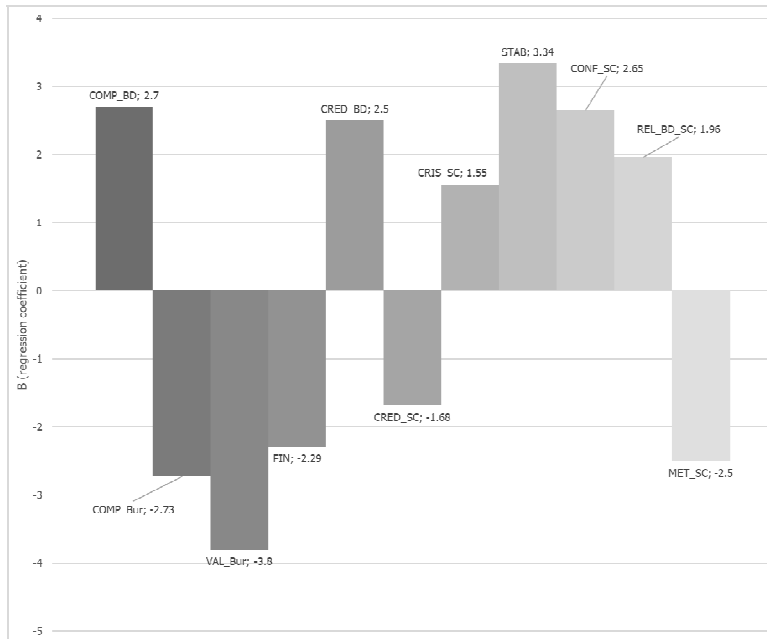
The results of the regressions (Table 4 and Figure 3) are satisfactory with regard to the R^2 and the diversity of the impact determinants. The analysis of the results cannot be carried out according to the dimensions of the GSAC: a one-by-one analysis of the independent variables is more relevant.

The first category of results focuses on the variables that actually contribute to impact. Most of the positive determinants of impact are to be found in the functioning of the BD: its compliance; its credibility; the respect of values, the evaluation of performance, and the good conduct of meetings the credibility. The compliance, the planification and the crisis management within the trade union committee have also a positive effect, just as, more generally, the preparation of members or the balance between stability and innovation. Finally, governance assessment (GOV) also plays an explanatory role for the impact on respondents and partners.

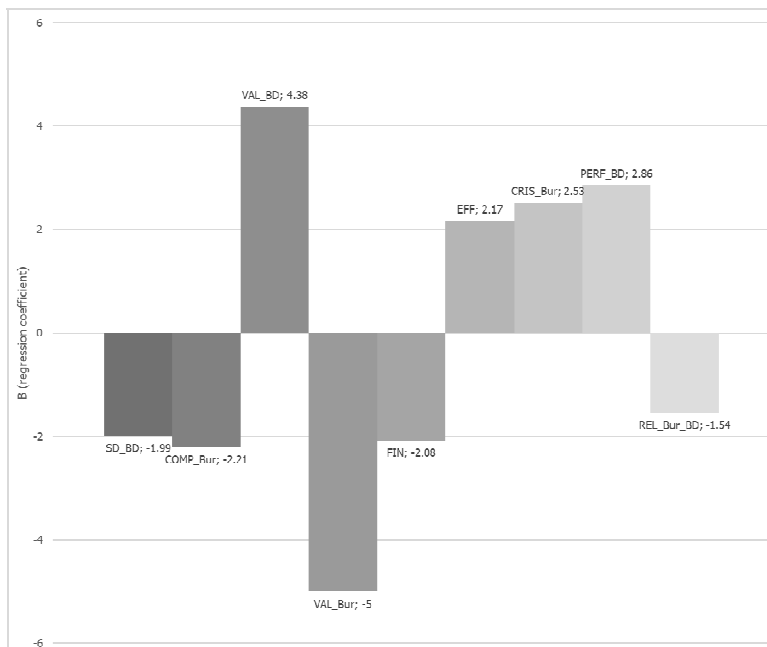
The second category of results focuses on the negative determinants of governance on impact. Some of them relate to the Bureau, in particular its compliance and protection of values. The credibility, the meetings and the performance evaluation of the trade union committee have the same effect. The separation of powers between bodies also has a negative effect on the impact, as does the financial stakes, the relationship between the board and the bureau and the quality of Bureau meetings.

The third category of results concerns those that are uncertain, with different effects depending on the impact studied: efficiency in the use of resources or crisis management by the bureau.

Figure 3 A graphical representation of the regression results, (a) significant determinants of *global impact* (b) significant determinants of *impact on you* (c) significant determinants of *impact on society* (d) significant determinants of *impact on partners* (e) significant determinants of *impact on members* (f) significant determinants of *impact on private players* (g) significant determinants of *impact on public players*

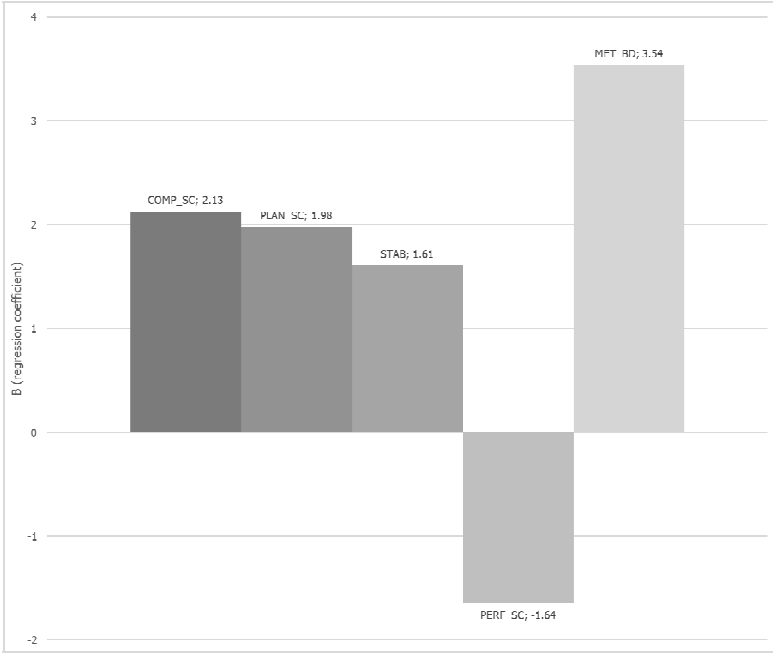


(a)

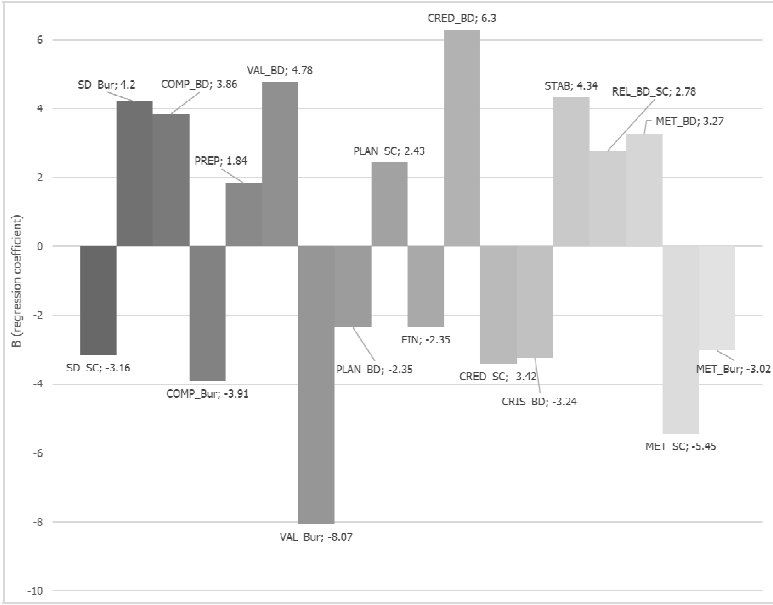


(b)

Figure 3 A graphical representation of the regression results, (a) significant determinants of *global impact* (b) significant determinants of *impact on you* (c) significant determinants of *impact on society* (d) significant determinants of *impact on partners* (e) significant determinants of *impact on members* (f) significant determinants of *impact on private players* (g) significant determinants of *impact on public players* (continued)

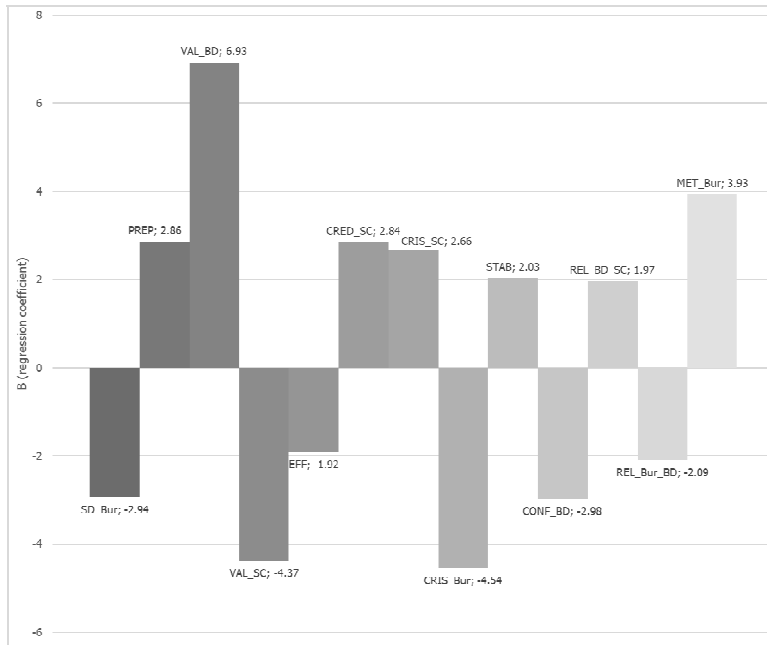


(c)

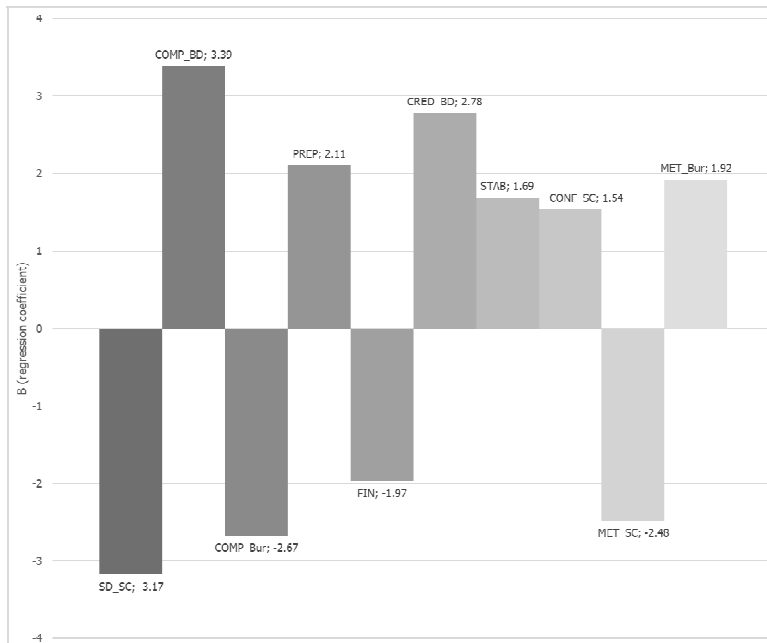


(d)

Figure 3 A graphical representation of the regression results, (a) significant determinants of *global impact* (b) significant determinants of *impact on you* (c) significant determinants of *impact on society* (d) significant determinants of *impact on partners* (e) significant determinants of *impact on members* (f) significant determinants of *impact on private players* (g) significant determinants of *impact on public players* (continued)

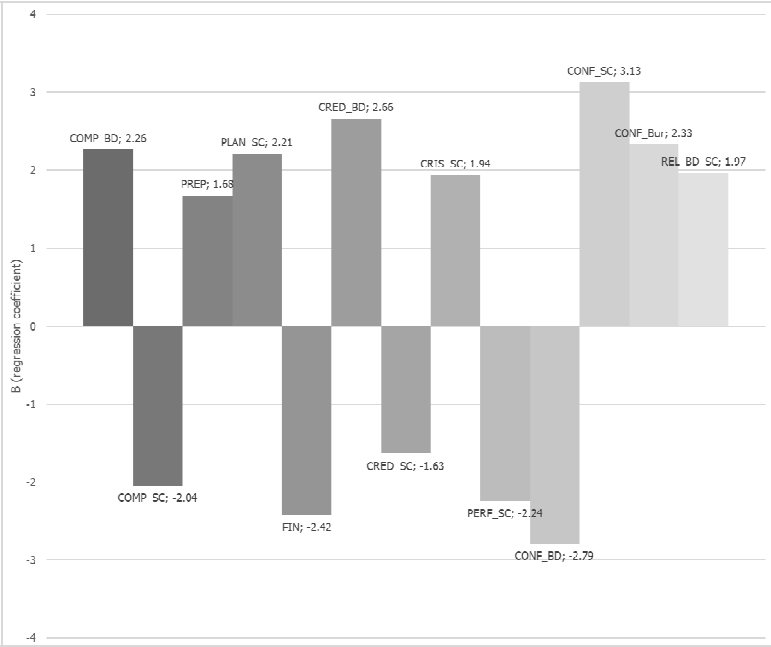


(e)



(f)

Figure 3 A graphical representation of the regression results, (a) significant determinants of *global impact* (b) significant determinants of *impact on you* (c) significant determinants of *impact on society* (d) significant determinants of *impact on partners* (e) significant determinants of *impact on members* (f) significant determinants of *impact on private players* (g) significant determinants of *impact on public players* (continued)



(g)

An analysis can also be provided by governance body. With the exception of the separation of powers and conflicts between members, the board dimensions have a positive influence on organisational impact. Conversely, the dimensions linked to the Bureau are either insignificant, uncertain (concerning crisis management, compliance or meetings) or have a negative effect on the impact. In other words, the application of disciplinary principles to this executive governance body is not productive in JA. It rather needs flexibility and informality, leaving discipline to the BD. The effects of the trade union committee are also variable: positive on planning, crisis management and compliance; negative on meetings, performance evaluation, credibility and protection of values, and the separation of powers.

The functioning of the different bodies does have differentiated effects on the impact, in particular when some of these effects are negative. In other words, the dimensions of the GSAC are more or less distributed according to the bodies. Above all, some of these bodies should not increase their responsibilities to avoid affecting JA's impact. Table 5 proposes an analysis of each of the results and highlights them with the context of the organisation studied and/or the literature.

Table 4 Logistic regressions of impact variables

| | GLO | | | YOU | | | SOC | | | PAR | | | MEM | | | PRI | | | PUB | | |
|-----------|--------|-----|------|--------|----|------|--------|------|------|--------|-----|------|--------|-----|------|--------|----|------|--------|-----|------|
| | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE |
| Constant6 | | | | -16.17 | ** | 5.14 | -25.99 | *** | 5.69 | -25.59 | *** | 7.03 | | | | | | | -19.10 | *** | 5.32 |
| Constant5 | | | | -11.60 | * | 4.65 | -23.02 | *** | 5.30 | -12.15 | * | 4.86 | | | | -15.65 | ** | 5.31 | -15.93 | ** | 5.13 |
| Constant4 | -20.11 | *** | 5.60 | -8.55 | ^ | 4.57 | -21.30 | *** | 5.14 | -9.30 | ^ | 4.76 | -24.13 | *** | 6.62 | -12.91 | ** | 4.95 | -13.33 | ** | 5.06 |
| Constant3 | -14.99 | *** | 4.89 | -7.20 | | 4.54 | -17.05 | *** | 4.81 | -6.84 | | 4.73 | -20.87 | *** | 6.37 | -10.85 | * | 4.81 | -11.29 | * | 4.92 |
| Constant2 | -12.86 | *** | 4.80 | -6.91 | | 4.54 | -14.32 | ** | 4.62 | -4.20 | | 4.56 | -16.88 | ** | 6.03 | -8.95 | ^ | 4.75 | -9.00 | ^ | 4.76 |
| Constant1 | -9.67 | * | 4.72 | -6.08 | | 4.55 | -11.49 | * | 4.69 | -1.82 | | 4.33 | -12.07 | * | 5.27 | -6.90 | | 4.76 | -6.92 | | 4.64 |
| SD_BD | -1.18 | | 1.02 | -1.99 | * | 0.96 | 0.21 | 0.91 | 0.91 | 0.50 | | 1.04 | -0.09 | | 1.25 | 0.45 | | 0.91 | 1.39 | | 0.92 |
| SD_SC | -0.52 | | 1.11 | -0.22 | | 1.05 | 0.23 | 1.09 | 1.09 | -3.16 | * | 1.44 | 1.96 | | 1.81 | -3.17 | ** | 1.17 | -1.03 | | 1.06 |
| SD_Bur | 1.84 | | 1.32 | 0.19 | | 1.14 | 0.40 | 1.23 | 1.23 | 4.20 | * | 1.94 | -2.94 | ^ | 1.58 | 1.17 | | 1.12 | -0.75 | | 1.15 |
| COMP_BD | 2.70 | ^ | 1.51 | 1.79 | | 1.41 | -0.03 | 1.25 | 1.25 | 3.86 | * | 1.50 | 1.90 | | 1.75 | 3.39 | ** | 1.26 | 2.26 | ^ | 1.31 |
| COMP_SC | -0.88 | | 1.23 | 0.63 | | 1.19 | 2.13 | ^ | 1.14 | -1.45 | | 1.28 | -1.30 | | 1.48 | -0.14 | | 1.02 | -2.04 | ^ | 1.09 |
| COMP_Bur | -2.73 | * | 1.08 | -2.21 | * | 0.93 | -0.60 | 0.86 | 0.86 | -3.91 | *** | 1.19 | -1.79 | | 1.11 | -2.67 | ** | 0.84 | -0.65 | | 0.81 |
| PREP | 1.25 | | 0.83 | 0.09 | | 0.81 | 0.59 | 0.78 | 0.78 | 1.84 | ^ | 0.94 | 2.86 | * | 1.26 | 2.11 | ** | 0.80 | 1.68 | * | 0.82 |
| VAL_BD | 3.96 | | 2.48 | 4.38 | * | 2.20 | -1.02 | 2.19 | 2.19 | 4.78 | ^ | 2.50 | 6.93 | * | 3.06 | 1.41 | | 2.22 | 0.21 | | 2.24 |
| VAL_SC | -1.02 | | 1.58 | 0.45 | | 1.58 | 1.23 | 1.39 | 1.39 | 1.12 | | 1.68 | -4.37 | * | 2.16 | 0.94 | | 1.65 | -1.48 | | 1.35 |
| VAL_Bur | -3.80 | ^ | 2.07 | -5.00 | ** | 1.88 | -0.51 | 1.94 | 1.94 | -8.07 | ** | 2.60 | -1.60 | | 2.15 | -1.84 | | 1.75 | 0.67 | | 2.03 |
| PLAN_BD | -0.47 | | 1.05 | -1.00 | | 1.11 | -1.60 | 1.07 | 1.07 | -2.35 | ^ | 1.22 | 0.62 | | 1.24 | -1.22 | | 1.06 | -1.15 | | 1.02 |
| PLAN_SC | 0.66 | | 1.11 | -0.18 | | 1.21 | 1.98 | ^ | 1.10 | 2.43 | ^ | 1.39 | -0.66 | | 1.24 | 1.12 | | 1.10 | 2.21 | * | 1.10 |
| FIN | -2.29 | * | 0.98 | -2.08 | * | 0.95 | -1.03 | 0.87 | 0.87 | -2.35 | * | 0.96 | -1.07 | | 1.08 | -1.97 | * | 0.83 | -2.42 | ** | 0.91 |
| EFF | 0.93 | | 0.79 | 2.17 | ** | 0.81 | 0.21 | 0.73 | 0.73 | 1.14 | | 0.76 | -1.92 | ^ | 1.00 | -0.02 | | 0.63 | 0.16 | | 0.72 |
| CRED_BD | 2.50 | * | 1.16 | 1.30 | | 1.00 | 0.81 | 1.00 | 1.00 | 6.30 | *** | 1.74 | 1.26 | | 1.16 | 2.78 | * | 1.12 | 2.66 | ** | 1.01 |
| CRED_SC | -1.68 | ^ | 1.02 | -0.52 | | 1.01 | -0.82 | 0.90 | 0.90 | -3.42 | * | 1.36 | 2.84 | * | 1.41 | -0.02 | | 0.89 | -1.63 | ^ | 0.92 |
| CRIS_BD | -1.41 | | 1.30 | -0.39 | | 1.16 | -1.00 | 1.23 | 1.23 | -3.24 | ^ | 1.95 | 0.87 | | 1.53 | 0.38 | | 1.10 | 0.23 | | 1.12 |
| CRIS_SC | 1.55 | ^ | 0.88 | -0.27 | | 0.78 | -0.25 | 0.79 | 0.79 | 1.10 | | 0.94 | 2.66 | * | 1.06 | 0.34 | | 0.69 | 1.94 | * | 0.80 |

Notes: ^: p < 0.10; *: p < 0.05; **: p < 0.01 and ***: p < 0.001.

Table 4 Logistic regressions of impact variables (continued)

| | GLO | | | YOU | | | SOC | | | PAR | | | MEM | | | PRI | | | PUB | | |
|---------------------------|-------|-----|------|-------|----|------|-------|----|------|-------|-----|------|-------|-----|------|-------|---|------|-------|----|------|
| | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE | B | p | SE |
| CRIS_Bur | 0.26 | | 1.67 | 2.53 | ^ | 1.45 | 0.60 | | 1.51 | 1.36 | | 1.86 | -4.54 | * | 2.11 | -1.26 | | 1.41 | -2.27 | | 1.45 |
| STAB | 3.34 | *** | 0.98 | 1.20 | | 0.92 | 1.61 | * | 0.82 | 4.34 | *** | 1.25 | 2.03 | ^ | 1.19 | 1.69 | * | 0.74 | 0.87 | | 0.78 |
| PERF_BD | 0.44 | | 1.52 | 2.86 | ^ | 1.69 | 1.52 | | 1.45 | -2.60 | | 1.88 | -0.19 | | 2.17 | 0.83 | | 1.49 | 2.06 | | 1.56 |
| PERF_SC | -1.14 | | 1.01 | -1.76 | | 1.10 | -1.64 | ^ | 0.98 | 0.99 | | 1.28 | -3.71 | | 2.31 | -1.05 | | 0.96 | -2.24 | * | 1.00 |
| CONF_BD | -1.70 | | 1.27 | 0.60 | | 1.31 | 1.28 | | 1.15 | 0.54 | | 1.35 | -2.98 | ^ | 1.77 | -1.53 | | 1.17 | -2.79 | * | 1.16 |
| CONF_SC | 2.65 | * | 1.11 | 0.86 | | 1.10 | -0.14 | | 0.89 | 1.74 | | 1.21 | 1.80 | | 1.17 | 1.54 | ^ | 0.90 | 3.13 | ** | 1.02 |
| CONF_Bur | 1.51 | | 1.08 | -0.30 | | 1.07 | 1.10 | | 1.04 | 0.51 | | 1.13 | 1.08 | | 1.61 | 0.47 | | 0.90 | 2.33 | * | 0.99 |
| REL_BD_SC | 1.96 | * | 0.92 | 1.02 | | 0.86 | 0.63 | | 0.85 | 2.78 | ** | 0.90 | 1.97 | ^ | 1.13 | 0.99 | | 0.82 | 1.97 | * | 0.94 |
| REL_Bur_BD | -0.52 | | 0.84 | -1.54 | ^ | 0.82 | 0.21 | | 0.78 | 0.29 | | 0.90 | -2.09 | ^ | 1.11 | -0.27 | | 0.78 | -0.90 | | 0.80 |
| MET_BD | 1.62 | | 1.16 | -0.46 | | 1.30 | 3.54 | ** | 1.17 | 3.27 | * | 1.55 | -2.63 | | 1.82 | -0.23 | | 1.05 | 0.31 | | 1.03 |
| MET_SC | -2.50 | * | 1.12 | -1.45 | | 1.08 | -1.59 | | 1.08 | -5.45 | ** | 1.68 | -0.19 | | 1.23 | -2.48 | * | 1.06 | -0.37 | | 1.06 |
| MET_Bur | 0.47 | | 1.20 | 0.13 | | 1.40 | -1.41 | | 1.18 | -3.02 | ^ | 1.65 | 3.93 | * | 1.69 | 1.92 | ^ | 1.10 | -0.17 | | 1.08 |
| DMP_BD | 1.93 | | 1.31 | -0.35 | | 1.33 | -0.51 | | 1.27 | 1.89 | | 1.39 | 0.15 | | 1.80 | 0.53 | | 1.15 | 1.09 | | 1.22 |
| DMP_SC | -0.30 | | 1.06 | 0.87 | | 1.08 | -0.96 | | 1.13 | -0.17 | | 1.10 | -0.46 | | 1.31 | -1.24 | | 0.92 | -1.38 | | 0.98 |
| DMP_Bur | -1.80 | | 1.60 | 0.01 | | 1.56 | 2.30 | | 1.49 | -1.87 | | 1.79 | -1.17 | | 2.10 | -0.42 | | 1.30 | -0.47 | | 1.45 |
| BUR | -1.56 | | 1.04 | -0.91 | | 1.04 | -0.68 | | 1.02 | -1.24 | | 1.22 | 2.07 | | 1.37 | 0.56 | | 0.90 | -0.67 | | 1.01 |
| GOV | 0.43 | | 1.08 | 2.01 | ^ | 1.11 | -0.43 | | 1.13 | 2.72 | * | 1.26 | 1.27 | | 1.40 | -0.08 | | 1.14 | 0.40 | | 1.16 |
| GOVC | -0.45 | | 1.04 | -1.16 | | 1.22 | -0.28 | | 0.98 | -3.26 | ** | 1.23 | 1.06 | | 1.14 | -0.07 | | 1.03 | 0.10 | | 0.94 |
| R ² (McFadden) | 0.40 | | | 0.36 | | | 0.37 | | | 0.47 | | | 0.53 | | | 0.29 | | | 0.37 | | |
| -2 log (likelihood) | 59.59 | ** | | 58.97 | ** | | 61.06 | ** | | 79.32 | *** | | 82.30 | *** | | 52.33 | * | | 66.59 | ** | |
| N | 53 | | | 53 | | | 53 | | | 53 | | | 53 | | | 53 | | | 53 | | |

Notes: ^; p < 0.10; *, p < 0.05; **, p < 0.01 and ***, p < 0.001.

Table 5 A summary of results

| <i>Variable</i> | <i>Effect on impact</i> | <i>Comments in the context of the organisation studied</i> |
|-----------------|-------------------------|---|
| SD | Negative | The different bodies are indeed in charge of the same issues. Governance therefore has several heads that complement each other and are not separate. |
| COMP_BD | Positive | Congruent with Arshad et al. (2014). |
| COMP_SC | Positive | Congruent with Arshad et al. (2014). |
| COMP_Bur | Negative | The informality that prevails in this instance may explain the result. |
| PREP | Positive | Congruent with Brown (2007). |
| VAL_BD | Positive | Congruent with Fontes-Filho and Bronstein (2016). |
| VAL_SC | Negative | A very surprising result when both bodies are in charge of strategy and have a political role. The guarantor of values would then be the board alone. Is this an illustration of managerial hegemony (Hung, 1998), which places the individual before the collective in governance? |
| VAL_Bur | Negative | |
| PLAN_BD | Negative | Planning and long-term vision thus seem to be attributed to the political body. |
| PLAN_SC | Positive | Congruent with Cornforth (2001). |
| FIN | Negative | These results illustrate the problems faced by NPOs: the search for financial equilibrium sometimes deteriorates the mission achievement. |
| EFF | Variable | |
| CRED_BD | Positive | Congruent with LeRoux and Wright (2010). |
| CRED_SC | Negative | This body therefore seems to be turned towards internal reflection. |
| CRIS_BD | Negative | The SC, as a political body focused on values and members, is the reference to stabilise the organisation. However, the literature invites collective reflection on this subject (Akingbola et al., 2019), in particular in executive bodies. |
| CRIS_SC | Positive | |
| CRIS_Bur | Variable | |
| STAB | Positive | Congruent with Bradshaw (2009). |
| PERF_BD | Positive | Again, a separation of roles seems to be taking place. |
| PERF_SC | Negative | Again, a separation of roles seems to be taking place. |
| CONF_BD | Negative | For the three variables CONF: This result deserves to be investigated by the organisation, which should question its practices within the board. |
| CONF_SC | Positive | |
| CONF_Bur | Positive | |
| REL_BD_SC | Positive | Result related to internal culture and justifying the existence of its dichotomy. |
| REL_Bur_BD | Negative | Result emphasising the need for board control of the Bureau. |
| MET_BD | Positive | Congruent with Brown (2007). |
| MET_SC | Negative | As a political body, it is based on deliberation above all and implies a form of free expression without regulation. |
| MET_Bur | Positive | Congruent with Brown (2007). |
| GOV | Positive | Results congruent with the literature already cited |
| GOVC | Negative | Result underlining the impertinence of the comparison with regard to the very specific governance of this organisation? |

6 Discussion

6.1 *Hypothesis and research question statements*

The conducted tests sought to understand the effects of the disciplinary and control roles of governance bodies on the JA's impact.

The structural equation model supports the Hypothesis 1 in terms of conceptual link between the functioning of governance bodies (GSAC) and the organisational impact (I). However, a more general assessment of governance (OG), beyond the bodies, does not explain the impact. This result confirms Arvidson and Lyon's (2014) proposition and the importance of governance bodies in France and in impact analysis.

The regressions call for nuances in this very generalist result. The disciplinary and control vision carried by the GSAC is a relevant explanation for understanding JA's impact, in light of the R^2 obtained. Nevertheless, the effects are highly contrasted according to each GSAC item or according to the governance body. In addition, the typology proposed by Gill et al. (2005) around structure, culture, responsibilities, processes and practices is not relevant: the variables within each GSAC dimension (see Table 1) produce effects that are sometimes positive, sometimes negative, sometimes insignificant.

Thus, Hypothesis H1 is partially supported. The impact broadly defined through the stakeholder theory is well explained by the disciplinary functioning and control exercised by the governance bodies. However, this relationship requires caution because these effects must be studied on a case-by-case basis.

To answer the research question, the use of the two theories associated with the disciplinary approach should first be discussed.

Agency theory was used to understand the link between governance and performance / impact on members. The application of agency theory in the context of NPOs is often criticised because there are no owners. While this reality is undeniable, the context in which agency theory is applied must be taken into account. The specific place of members in advocacy organisations makes them key players who give elected leaders a mandate to represent their interests. For Speckbacher (2008), the residual rights of control consist in working on mission, objectives and strategy in NPOs, thus justifying that the agency theory has to be overcome. In the sector studied, these rights are exactly in line with the requirements of the principals. In this, the results highlight the relevance of the theory's outputs for analysing the functioning of a French GVO.

Stakeholder theory has been used to define the scope of the organisational impact. The defended vision of impact in JA is indeed quite broad, since the impact on society is substantial. Stakeholders and their requirements are particularly prominent in NPOs and GVOs, explaining the relevance of stakeholder theory. The use of this theory helped to guide the definition of impact, by identifying with leaders the key stakeholders on whom the organisation has an impact. Conversely, this study puts stakeholder theory into perspective by emphasising the subjective vision of the performance and impact. In other words, this theory focuses on the effects of stakeholder orientation on organisational performance. In reality, in the case of GVOs, the effect (i.e., the impact) of the organisation on stakeholders constitutes its performance. The objective vision carried by the theory is replaced by the subjectivity and perception of leaders and stakeholders who interpret the action and effects of the organisation.

Thus, to answer the research question, Arvidson and Lyon's (2014) disciplinary and control approach is indeed a relevant filter in order to understand the organisational impact. The applicability of agency theory to NPOs was emphasised, as was the strength of the link between governance and impact. Stakeholder theory also helped to redefine impact, which can be measured subjectively.

6.2 Insights for NPOs and practitioners

The results of this self-assessment were used by JA leaders to be accountable to their members. They have been used as a basis for further reflection on the link between governance and impact. Thus, after dealing with the disciplinary issue and control, JA was able to address impact through informal governance mechanisms. Contributions for NPOs and policy makers are of two types: related to the principles of self-assessment and standardisation and related to impact measurement.

First, methodologically, the GSAC has to be recognised as a particularly effective filter in analysing the functioning of governance bodies. Nevertheless, the GSAC should only be a basis for debate. The results show that not all good practices are relevant to JA and invite to nuance good practices and generic concepts.

As indicated in the introduction, the standardisation of management practices is prominent in France (and in all countries). NPOs and GVOs themselves are also asking for guidelines (Greiling and Stötzer, 2016). However, in the case of NPOs, governance manuals, guides and codes are widely criticised. Their number is growing (Dawson and Dunn, 2006), their form sometimes creates problems of interpretation (Plaisance, 2021), their recommendations often diverge (Busson-Villa and Gallopel-Morvan, 2012) and their use generally has little effect on governance practices (Bucolo et al., 2014).

In short, governance standards can only be an inspiration for GVOs and self-assessment is an essential practice to take into account the specific context of GVOs. In other words, in terms of policy, the race for (hard or soft) standards is often to the detriment of organisations. They lead to decoupling practices (Brandtner, 2021) that serve neither the interests of stakeholders nor NPOs. Adapting recommended practices to the specific context of each organisation is preferable and stakeholders should clarify their expectations rather than refer to standards (Plaisance, 2021). Applying mechanisms or processes without adaptation denies GVOs' specificities. As the nuanced results show, such an application risks producing negative effects on organisational performance and impact.

Second, this research provides insights into impact measurement requirements. Measuring the impact of French GVOs is not an 'impossible mission' (Sawhill and Williamson, 2001) if it is reasonable. The literature has already pointed to several conditions for successful measurement of organisational impact: if the evaluation serves the organisation's interest, does not divert it from its mission and if it does not replace leaders' knowledge. A reasonable measurement also acknowledges that GVOs' impact is contingent and subjective. Stakeholders have an interest in negotiating it with GVOs (Molecke and Pinkse, 2017).

Addressing the impact of NPOs and GVOs in the context of citizen disengagement is a topic of primary importance. Requests from funders and public authorities for quantified, objective and mathematical assessments of organisational impact are then flourishing. Nevertheless, these requests deny the very nature of the concept of impact and do not respect the principles of successful NPO impact assessment. Narrative and

qualitative evaluations should be recognised and promoted by NPOs' stakeholders. In other words, rather than increasing the pressure for standardisation outlined above, policy makers could make available methodological guides for reporting on organisational impact using a mixed approach.

The self-assessment of the impact on stakeholders can thus be a relevant tool to overcome the NPOs' difficulties in engaging the stakeholders concerned. As indicated in the methodological section, the literature recognises the leaders' ability to synthesise the stakeholders' interests and thus to evaluate their satisfaction with the organisation's effects.

7 Conclusions

This study sought to test the relevance of disciplinary and control governance and the associated agency and stakeholder theories in the context of the impact of an advocacy organisation. The study of JA confirmed this link while making it more complex in view of the contrasting results. Despite the criticisms surrounding agency theory, it keeps its strength in the case of this sector; in particular when it is coupled with other theoretical frameworks to understand the concept of impact on a stakeholder basis. Thus, in addition to the discussion of the two theories proposed above, implications for the literature have to be mentioned here.

First, the results show contrasting effects of the governance bodies functioning on impact. There is a need to separate concepts (i.e., governance does contribute to impact, as seen with the structural equation models) from practices (as seen thanks to the regressions). The good practices described by the GSAC, which are disciplinary, do not all have the anticipated effect. The results therefore support a contingent approach to the effects of governance bodies on impact. Hung (1998) had already pointed out that the agency theory gave the BD a control role and the stakeholder theory a coordinating role. According to the author, both are based on the environment contingencies. He therefore placed agency, stewardship, stakeholder and resource dependency theories within the same conceptual universe (the 'extrinsic influence perspective' and the 'contingency perspective'). The results thus corroborate this vision and invite research that crosses theoretical anchors within the contingent vision of governance [as initiated by Brown (2005)]. The results also illustrate Cornforth's (2005) suggestion of a simultaneous analysis of the different paradigms to reconstruct the complexity of NPOs. These organisations have every interest in mixing forms and theories of governance.

Second, this study is one of the first steps in the field of research dedicated to the impact of GVOs. The operationalisation of Rey García et al. (2013) in the context of (French) GVOs is in development. The links between governance and impact have been little studied and the GSAC had not been connected to impact to date. This study thus proposes to study the concept of impact to better understand the scope of advocacy GVOs (extending Nardini et al., 2022; Ward et al., 2023).

Moreover, the literature on governing bodies in GVOs has focused mainly on the BD, and much less on other bodies (Bruni-Bossio and Kaczur, 2022; Meier and Schier, 2008). However, the results show that they have different functions and differentiated effects. This study therefore invites to reinvest the field of research dedicated to governance by focusing on all bodies and not to apply the obtained results for boards to other bodies. This article also provides an in-depth look at governance issues in advocacy NPOs [in

line with Mosley et al. (2023)] as well as to the case of GVOs. This article therefore calls for an adaptation of Bruni-Bossio and Kaczur's (2022) model by replacing the 'funders' by the 'members' because in GVOs, the power is above all in their hands.

Several limitations remain to be noted. First of all, an analysis of the effects of the governance bodies on the different types of impacts highlighted could be carried out, using a different theoretical framework. The sample remains limited to the leaders of one organisation, which is well endowed with financial and human resources, because this is the vision defended by the literature on French GVOs. However, the obtained results may inspire other researches and other organisations. First, the theoretical basis is indeed broad and the proposed framework can be replicated in all NPOs. Second, the size and structure of the organisation studied makes it comparable to other lobbying organisations or other NPOs. Third, the governance structure of this organisation is common: an assembly elects a BD and establishes a Bureau, combined with a (political) body that represents the lower echelons at the national level. Nevertheless, the disciplinary approach around agency and stakeholder theories remains one way to study the evaluation and governance of NPOs. Other, more critical approaches could also be mobilised.

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Appendix

Correlation matrix

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|---------|--------|--------|---------|---------|------|---------|---------|----|----|----|----|
| 2 | 0.72*** | | | | | | | | | | | | | | | | | | | | | |
| 3 | 0.56*** | 0.68*** | | | | | | | | | | | | | | | | | | | | |
| 4 | 0.48*** | 0.45*** | 0.34* | | | | | | | | | | | | | | | | | | | |
| 5 | 0.47*** | 0.59*** | 0.44*** | 0.81*** | | | | | | | | | | | | | | | | | | |
| 6 | 0.43* | 0.45*** | 0.62*** | 0.74*** | 0.59*** | | | | | | | | | | | | | | | | | |
| 7 | 0.29* | 0.24 | 0.28* | 0.25 | 0.29* | 0.26 | | | | | | | | | | | | | | | | |
| 8 | 0.35* | 0.2 | 0.18 | 0.11 | 0.03 | 0.17 | 0.23 | | | | | | | | | | | | | | | |
| 9 | 0.34* | 0.46*** | 0.17 | 0.15 | 0.27 | 0.13 | 0.08 | 0.66*** | | | | | | | | | | | | | | |
| 10 | 0.24 | 0.22 | 0.2 | 0.06 | 0.05 | 0.06 | 0.23 | 0.85*** | 0.61*** | | | | | | | | | | | | | |
| 11 | 0.38** | 0.28* | 0.25 | 0.12 | 0.17 | 0.14 | 0.36** | 0.44*** | 0.33* | 0.37** | | | | | | | | | | | | |
| 12 | 0.2 | 0.29* | 0.28* | 0.17 | 0.33* | 0.15 | 0.37** | 0.23 | 0.27 | 0.27* | 0.46*** | | | | | | | | | | | |
| 13 | 0.33* | 0.15 | 0.06 | 0.5*** | 0.47*** | 0.24 | 0.46*** | 0.19 | 0.1 | 0.05 | 0.12 | 0.38** | | | | | | | | | | |
| 14 | 0.31* | 0.29* | 0.27 | 0.17 | 0.38** | 0.27 | 0.36** | 0.19 | 0.31* | 0.24 | 0.28* | 0.29* | 0.29* | | | | | | | | | |
| 15 | 0.39** | 0.43** | 0.31* | 0.17 | 0.22 | 0.31* | 0.38** | 0.44** | 0.34* | 0.39** | 0.31* | 0.11 | 0.17 | 0.37** | | | | | | | | |
| 16 | 0.44*** | 0.38** | 0.35* | 0.33* | 0.35** | 0.34* | 0.36** | 0.26 | 0.25 | 0.2 | 0.29* | 0.37** | 0.18 | 0.36** | 0.58*** | | | | | | | |
| 17 | 0.3* | 0.28* | 0.21 | 0.23 | 0.36** | 0.22 | 0.16 | 0.39** | 0.49*** | 0.36** | 0.16 | 0.39** | 0.35** | 0.51*** | 0.4** | 0.22 | | | | | | |
| 18 | 0.39** | 0.47*** | 0.41** | 0.26 | 0.43** | 0.32* | 0.22 | 0.3* | 0.5*** | 0.34* | 0.13 | 0.38** | 0.26 | 0.53*** | 0.36** | 0.25 | 0.72*** | | | | | |
| 19 | 0.32* | 0.48*** | 0.64*** | 0.24 | 0.39** | 0.54*** | 0.13 | 0.13 | 0.26 | 0.21 | 0.07 | 0.21 | -0.05 | 0.31* | 0.29* | 0.2 | 0.43** | 0.63*** | | | | |

Note: See Table 2 for numbering; *, p < 0.05; **, p < 0.01 and ***, p < 0.001.

Correlation matrix (continued)

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
|----|--------|---------|---------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|--------|---------|-------|
| 20 | 0.2 | 0.18 | -0.04 | 0.25 | 0.27 | 0.18 | 0.09 | 0.21 | 0.23 | 0.09 | 0.09 | 0.28* | 0.35** | 0.28* | 0.13 | 0.12 | 0.35** | 0.35** | 0.01 | | | |
| 21 | 0.44** | 0.36** | 0.22 | 0.23 | 0.24 | 0.12 | 0.05 | 0.14 | 0.08 | 0.01 | 0.46*** | 0.2 | 0.2 | 0.01 | 0.16 | 0.18 | 0.02 | 0.08 | -0.16 | 0.36** | | |
| 22 | 0.32* | 0.38** | 0.34* | 0.23 | 0.33* | 0.21 | 0.03 | -0.06 | 0.05 | -0.05 | 0.22 | 0.31* | 0.11 | 0.04 | 0.04 | 0.16 | 0.1 | 0.23 | 0.08 | 0.24 | 0.73*** | |
| 23 | 0.24 | 0.02 | 0.13 | 0.29* | 0.17 | 0.29* | 0.4** | 0.36** | 0.08 | 0.19 | 0.16 | 0.12 | 0.33* | 0.18 | 0.28* | 0.48*** | 0.27* | 0.17 | -0.06 | 0.22 | 0.09 | 0.12 |
| 24 | 0.26 | 0.28* | 0.29* | 0.45*** | 0.43** | 0.46*** | 0.42** | 0.22 | 0.24 | 0.17 | 0.2 | 0.27 | 0.38** | 0.21 | 0.25 | 0.41** | 0.2 | 0.25 | 0.19 | 0.22 | 0.11 | 0.27* |
| 25 | 0.36** | 0.35* | 0.65*** | 0.44*** | 0.42** | 0.74*** | 0.24 | 0.18 | 0.15 | 0.11 | 0.09 | 0.23 | 0.06 | 0.32* | 0.17 | 0.42** | 0.18 | 0.32* | 0.54*** | 0.05 | 0.03 | 0.26 |
| 26 | 0.21 | 0.38** | 0.59*** | 0.17 | 0.36** | 0.36** | 0.28* | 0.05 | 0.1 | 0.13 | 0.2 | 0.36** | 0.05 | 0.17 | 0.23 | 0.3* | 0.18 | 0.33* | 0.66*** | -0.18 | -0.05 | 0.17 |
| 27 | 0.21 | 0.22 | 0.22 | 0.35* | 0.46*** | 0.32* | 0.32* | 0.21 | 0.16 | 0.21 | 0.25 | 0.27* | 0.19 | 0.4** | 0.25 | 0.32* | 0.34* | 0.34* | 0.37** | 0.11 | -0.06 | 0.04 |
| 28 | 0.42** | 0.31* | 0.22 | 0.36** | 0.41** | 0.18 | 0.19 | 0.25 | 0.18 | 0.2 | 0.29* | 0.16 | 0.42** | 0.25 | 0.28* | 0.22 | 0.28* | 0.2 | 0.11 | 0.25 | 0.36** | 0.21 |
| 29 | 0.27* | 0.38** | 0.32* | 0.52*** | 0.67*** | 0.34* | 0.13 | 0.03 | 0.27 | -0.02 | 0.19 | 0.26 | 0.25 | 0.35* | 0.18 | 0.29* | 0.35* | 0.34* | 0.33* | 0.3* | 0.23 | 0.33* |
| 30 | 0.37** | 0.55*** | 0.7*** | 0.36** | 0.47*** | 0.56*** | 0.09 | -0.02 | 0.12 | 0.04 | 0.1 | 0.29* | 0.09 | 0.3* | 0.13 | 0.19 | 0.12 | 0.35* | 0.67*** | 0 | 0.09 | 0.29* |
| 31 | 0.42** | 0.44*** | 0.41** | 0.46*** | 0.49*** | 0.39** | 0.38** | 0.21 | 0.27 | 0.13 | 0.32* | 0.3* | 0.42** | 0.41** | 0.37** | 0.53*** | 0.47*** | 0.39** | 0.27 | 0.22 | 0.23 | 0.22 |
| 32 | 0.41** | 0.45*** | 0.33* | 0.42** | 0.5*** | 0.34* | 0.36** | 0.05 | 0.29* | 0.04 | 0.16 | 0.26 | 0.34* | 0.42** | 0.39** | 0.46*** | 0.43** | 0.39** | 0.31* | 0.11 | 0.13 | 0.24 |
| 33 | 0.15 | 0.36** | 0.55*** | 0.08 | 0.15 | 0.38** | 0.24 | 0.03 | 0.03 | 0.04 | 0.05 | 0.13 | 0.02 | 0.15 | 0.27* | 0.21 | 0.08 | 0.28* | 0.58*** | -0.01 | -0.09 | 0.13 |
| 34 | 0.38** | 0.56*** | 0.76*** | 0.22 | 0.4** | 0.5*** | 0.3* | 0.19 | 0.26 | 0.27* | 0.27 | 0.36** | 0.08 | 0.4** | 0.21 | 0.13 | 0.27 | 0.55*** | 0.73*** | 0.13 | 0.1 | 0.27 |
| 35 | 0.3* | 0.44*** | 0.37** | 0.46*** | 0.66*** | 0.35** | 0.45*** | 0.2 | 0.35* | 0.25 | 0.36** | 0.58*** | 0.42** | 0.52*** | 0.3* | 0.33* | 0.4** | 0.43** | 0.3* | 0.39** | 0.22 | 0.18 |
| 36 | 0.02 | 0.14 | 0.06 | 0.2 | 0.28* | 0.11 | 0.19 | 0.04 | 0.18 | 0 | 0.12 | 0.31* | 0.26 | 0.23 | 0.14 | 0.07 | 0.27 | 0.22 | 0.03 | 0.34* | 0.22 | 0.02 |
| 37 | -0.09 | 0.04 | -0.1 | -0.06 | 0.08 | -0.05 | 0.02 | 0.08 | 0.23 | 0.04 | 0 | -0.06 | -0.1 | 0.24 | 0.28* | 0.18 | 0.13 | 0.17 | 0.11 | 0.26 | 0.04 | -0.09 |
| 38 | 0.34* | 0.42* | 0.4** | 0.24 | 0.41** | 0.33* | 0.44*** | 0.21 | 0.14 | 0.18 | 0.18 | 0.36** | 0.3* | 0.21 | 0.3* | 0.32* | 0.17 | 0.27 | 0.3* | 0.3* | 0.13 | 0.16 |
| 39 | 0.21 | 0.22 | 0.16 | 0.05 | 0.15 | 0.09 | 0.44** | 0.28* | 0.15 | 0.25 | 0.21 | 0.25 | 0.21 | 0.21 | 0.44*** | 0.29* | 0.22 | 0.32* | 0.13 | 0.32* | 0.07 | 0.06 |
| 40 | 0.2 | 0.2 | 0.11 | 0.18 | 0.05 | 0.18 | 0.47*** | 0.49*** | 0.27* | 0.45*** | 0.24 | 0.33* | 0.25 | 0.21 | 0.41** | 0.36** | 0.1 | 0.25 | 0.1 | 0.33* | 0 | -0.15 |

Correlation matrix (continued)

| | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 |
|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|--------|---------|---------|---------|---------|--------|
| 24 | 0.69*** | | | | | | | | | | | | | | | | | | | |
| 25 | 0.46*** | 0.53*** | | | | | | | | | | | | | | | | | | |
| 26 | -0.02 | 0.13 | 0.41** | | | | | | | | | | | | | | | | | |
| 27 | 0.09 | 0.13 | 0.28* | 0.56*** | | | | | | | | | | | | | | | | |
| 28 | 0.18 | 0.28* | -0.05 | 0.17 | 0.21 | | | | | | | | | | | | | | | |
| 29 | 0.08 | 0.3* | 0.24 | 0.31* | 0.41** | 0.56*** | | | | | | | | | | | | | | |
| 30 | -0.09 | 0.19 | 0.57*** | 0.62*** | 0.29* | 0.37** | 0.5*** | | | | | | | | | | | | | |
| 31 | 0.28* | 0.32* | 0.32* | 0.26 | 0.49*** | 0.25 | 0.45*** | 0.21 | | | | | | | | | | | | |
| 32 | 0.1 | 0.3* | 0.32* | 0.29* | 0.38** | 0.19 | 0.47*** | 0.28* | 0.78*** | | | | | | | | | | | |
| 33 | -0.02 | 0.21 | 0.45*** | 0.46*** | 0.29* | -0.14 | 0.17 | 0.46*** | 0.52*** | 0.53*** | | | | | | | | | | |
| 34 | -0.07 | 0.27 | 0.53*** | 0.51*** | 0.34* | 0.14 | 0.29* | 0.66*** | 0.31* | 0.32* | 0.56*** | | | | | | | | | |
| 35 | -0.01 | 0.2 | 0.22 | 0.38** | 0.53*** | 0.38** | 0.56*** | 0.38** | 0.54*** | 0.49*** | 0.21 | 0.45*** | | | | | | | | |
| 36 | -0.01 | 0.07 | -0.01 | -0.04 | 0.13 | 0.17 | 0.21 | 0.01 | 0.32*** | 0.25 | 0.09 | 0.11 | 0.64*** | | | | | | | |
| 37 | -0.01 | -0.03 | -0.02 | 0.09 | 0.04 | 0.05 | 0.14 | -0.04 | 0.06 | 0.14 | 0.02 | -0.08 | 0.26 | 0.24 | | | | | | |
| 38 | 0.36** | 0.48*** | 0.34* | 0.35** | 0.25 | 0.42** | 0.23 | 0.32* | 0.25 | 0.17 | 0.27* | 0.35* | 0.33* | 0.16 | 0.27 | | | | | |
| 39 | 0.29* | 0.32* | 0.09 | 0.29* | 0.34* | 0.16 | 0.02 | -0.02 | 0.17 | 0.1 | 0.1 | 0.23 | 0.28* | 0.01 | 0.31* | 0.6*** | | | | |
| 40 | 0.2 | 0.2 | 0.18 | 0.13 | 0.22 | 0.13 | 0.02 | 0.11 | 0.19 | 0.13 | 0.13 | 0.24 | 0.38** | 0.17 | 0.21 | 0.29* | 0.41** | | | |
| 41 | 0.16 | 0.18 | 0.17 | 0.19 | 0.11 | 0.02 | -0.13 | 0.08 | -0.06 | -0.09 | 0.02 | 0.24 | 0.2 | 0.11 | 0.2 | 0.39** | 0.65*** | 0.53*** | | |
| 42 | 0.2 | 0.34* | 0.24 | 0.19 | 0.14 | 0.16 | 0.05 | 0.12 | -0.02 | -0.04 | 0 | 0.21 | 0.22 | 0.15 | 0.06 | 0.42** | 0.56*** | 0.5*** | 0.7*** | |
| 43 | 0.21 | 0.27 | 0.22 | 0.32* | 0.24 | 0.31* | 0.15 | 0.22 | 0.12 | 0 | 0.1 | 0.26 | 0.34* | 0.18 | 0.44** | 0.66*** | 0.72*** | 0.53*** | 0.63*** | 0.7*** |

Note: See Table 2 for numbering; *, p < 0.05; **, p < 0.01 and ***, p < 0.001.