



NON-PROFIT ORGANIZATION ETHICS

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Abstract

Non-profit organizations are laid out completely intended on delivering public forms in the complex and difficult foundations of the national and NGO sectors, we help them form networks in which they work and represent them among residents and professionals. These organizations aim to meet the needs and interests of different types of regions, both essential and ethical, which are not covered by different classes of institutions or organizations. While at the same time providing a system of municipal cooperation, where residents can participate in public life in any equitable society.

Non-profit organizations are built up totally intended on offering public forms of help Networks where they work and, as an intermediary between residents and professionals, create them within the mysterious and challenging foundations of the entire country and the NGO sector. These organizations are designed to meet different types of needs and interests' local areas in any equitable society, from both an essential and ethical standpoint, that those not covered by different classifications of foundations and organizations, while at the same time providing a system of community cooperation, where residents can participate in public life.

Keywords: Non-Profit, Organization, Ethics, Ethical Issues.

1. Introduction

Nonprofit organizations, overall, avoid the kind of ethical scrutiny that governs government and industry, owing to the fact that NGOs lack the state's force and the market's monetary personal circumstances. Nonetheless, A recent scandal involving the United Way of America, NAACP, Goodwill Industries, and other nonprofits reminded us that ethics is a major concern for nonprofits and other types of organizations. Instead of being ethically voluntary, some may argue that NGOs demand far more ethics than industries and nations. All organizations rely to some



extent on the trust of their supporters, but nonprofits can be particularly difficult to assess the quality and impact of nonprofits, so clients, volunteers, supporters, and other interests. It relies heavily on relationships of trust with others (rigidity, supervision, social work, happiness, school education, care). According to Hansmann (1980, 1987), this "data bias" explains why people seek such services from charities that have a little financial incentive to cut corners. Long-term trust relationships, according to raising support experts, are essential for requesting big gifts.

Ethics isn't exactly a new concept in the charity sector. Since the time of Hippocrates, medical services, most of which are delivered by charities, have focused on ethical issues. In many cases, non-profit human help and education groups deal with ethical issues because of their clients' general frailty. Strict organizations deal with a wide range of ethical issues, many of which are presented from a particular philosophical perspective. Cultural ethical issues, such as the privileges of minority gatherings, are the focus of backing and causing organizations. Despite this thought and contribution, NGOs — perhaps preoccupied with their administration-centered and positive aims — have rarely produced explicit internal ethical components such as written code, as governments and corporate organizations have done in recent years.

The reason for focusing on nonprofit management ethics is the unique characteristics of nonprofits and the unique ethical challenges their leaders face. NGOs are like businesses and government agencies in many ways, but with certain important differences that have a significant impact on the underlying ethics. Next, I generally recall the main differences between nonprofits and other (especially business) organizations.

In recent years, the number of non-profit organizations in Australia has increased by 10%. With this development comes a money/gifts competition. In 1999, it was estimated that there were more than 100,000 active integrated affiliations in Australia, with 10,000 organizations restricted by guarantee and 3,500 co-agents providing health, education, and social government help to many disadvantaged people. Non-profit organizations in Australia employed almost 600,000 Australians in 1996. 6.5 percent of the workforce was addressed in this way. Non-profit organizations do not define themselves in terms of revenues, but they do define themselves in terms of their primary aim (Liao, Foreman, and Sargeant, 2001). Various charitable groups have



diverse goals that can collide and conflict, causing the exhibition measures to get muddled. An experimental analysis of Australian foundations is presented in this paper

2. Literature review

A common monetary approach to dealing with how firms behave allows for distinct For-profit, non-profit, and government provider treatment. Profit-oriented companies are expected to maximize profits; non-profit organizations may have a different purpose in mind. Enrollment enlargement, administration amplification, or clinical interest augmentation are all possibilities. It's worth noting that there are a few elements that demonstrate the similarities between these organizations. First and foremost, in many corporate areas, non-profits, for-profits, and government suppliers commonly overlap. Furthermore, having the upper hand becomes possibly the most significant issue as these organizations compete for presents, deals, and subsidized by competing on brand names, pricing, quality, appropriation, and other traits. It is also influenced by how these organizations' CEOs and overseers carry out these advertising methods it is related to ethics and corporate responsibility and ultimately affects the level of gifts etc.

When thinking about ethics and how non-profits and their individual employees apply ethical norms when collecting pledges, it's helpful to think about ethics as a way of acting. At the business level, it entails the all-encompassing assumption and growing demand that non-profits adhere to ethical norms, as this aligns with what is perceived to be the social good. This is frequently directed as a set of co-employable rules. At the level of the individual worker, the assumption will be that there is an ethical center that supports the activities of individual representatives. This can come from both the atmosphere in which actual workers socialize and the location and scope of their organizations' activities. The former appears to be the least explored point region of the two, but focusing on the social components of an implicit set of principles on individual representatives is critical because it is widely recognized that corporate sets of principles are only one influence on ethical conduct in organizations; ways of behaving are also influenced by the ethical code of various groups relevant to the work environment and



Not-for-profit organizations do not operate under the profit motive, allowing them to provide social services to the poor. In any event, there is an underlying fault that could result in the loss of this revenue stream. In these current circumstances, the powers of competition for reserves/gifts are extreme; therefore marketing strategies are gradually becoming a strategy of endurance for these companies. Gifts should be seen as a trade-in which non-profit organizations offer a proposition, such as a social decent, in exchange for gifts. Sometimes, the giver's great is problematic. Tullock provides an example of phony offers to potential contributors. The giver would feel fulfilled because of the gift, but society would not benefit in any way. Regardless, friendly tasks are likely to be taken to the next level if there is an ethical style of behaving and genuineness behind the promotion of a noble goal. The publicizing model of Ehrlich and Fisher (2017) might be used to gain support this model demonstrates that absolute gifts are lower when givers are unsure of the consequences of their gifts. According to Steinberg (2013), absolute gifts will rise if benefactors are provided with honest (claims observed by a power) reality regarding the utilization of their gifts.

A common monetary approach to dealing with how firms behave allows for distinct For-profit, non-profit, and government provider treatment. Profit-oriented companies are expected to maximize profits, Non-profit organizations may have a different purpose in mind. Enrollment enlargement, administration amplification, or clinical interest augmentation are all possibilities. It's worth noting that there are a few elements that demonstrate the similarities between these organizations. First and foremost, in many corporate areas, non-profits, for-profits, and government suppliers commonly overlap Furthermore, having the upper hand becomes possibly the most significant issue as these organizations compete for presents, deals, and subsidized by competing on brand names, pricing, quality, appropriation, and other traits It is also influenced by how these organizations' CEOs and overseers carry out these advertising methods it is related to ethics and corporate responsibility and ultimately affects the level of gifts etc.

Business ethics is defined by Beu and Buckley (2019) as "the principles, norms, administrators, or codes that give rules for ethically right ways of behaving and honesty in unambiguous situations" Although the concept provides a few guidelines for chiefs, the true application is

when an ethical issue arises: "one in which the effects of a single person's choice influence the interest, government support, or assumptions for other individuals" However, in general, the ethical challenges faced by non-profits today are even more perplexing and constricting than Beu and Buckley suggest. With funds becoming increasingly scarce and moral boundaries eroding, it has become increasingly appealing for non-profits to engage in immoral actions for example, abuse of giver reserves.

3. Ethical Issues in the Nonprofit Sector

These organizational characteristics are evident in the non-profit sector. The six areas of ethical issues in the non-profit sector are payments, relentless terms, payments and sales, financial integrity, speculative agreements, obligations, and important controls.



Figure: 1.Non-Profit Organizations.

- **Compensation:** Compensation is in the non-profit sector, modest commercial standards are shocking, especially when organizations seek to meet the cultural needs that have been overlooked. Katha Pollitt told the country on March 23, 2009, "After giving hundreds of thousands of dollars to Paul LeClerc, director, and CEO of the New York Public Library, he stopped donating and paid 800,000 a year. I increased it to dollars. "She emphasized that it was "a multiple of the average family salary." Her request to return a portion of \$ 1,000,000



is to "buy a truck full of books or help raise the salary of understaffed accountants who actually move the framework forward."they to check at Charity Navigator for nearly identical models.

Compensations aren't the only concern. Additionally, benefits officials and disgruntled Board members can feel qualified because their administration is much more appreciated in the private sector. William Alimony, a former United Way of America CEO, uses Foundation assets in an inquest to fund luxury lifestyles such as luxury homes, customized excursions, and mortgage payments to mistresses. After discovering what he did, he has been in prison for six years. Eighteen cases like Agrimony eventually urged the IRS to seek clearer transparency about nonprofit CEO compensation packages that exceed particular limits.

- **Conflicts of Interest:**In the non-profit sector, there are daily irreconcilable situations. Under the Buyer Protection Agreement, protection agencies faced one such challenge. The organization paid \$ 2.1 million to the site and imposed restrictions such as mining, drilling, and dam bans, but allowed the construction of a single-family home with a pool, tennis courts, and essayist huts. Seven weeks later, Nature Conservancy sold the land to a former territorial executive and his partner Nature Conservancy's trustee for \$ 500,000. Buyers then donated \$ 1.6 million to Nature Conservancy and received their tax deductions "benevolent contribution."

If an organization gives special treatment to board members or their related organizations, related irreconcilable issues arise. In another Nature Conservancy transaction, the organization received \$ 100,000 from SC Johnson Wax and was able to use the Conservancy wax emblem in the public promotion of things such as cleaner latrines. Despite having allegedly recused himself from participating in or deciding on the swap, the organization's executive sat on the cause's board.

These models raise several ethical concerns. Is it necessary for board members to obtain agreements or contribute to your organization? Is the disclosure and abstention by the board sufficient? Should I especially recognize big contributions such as work or school certificates



for children? According to a new survey, one-fifth of nonprofits (and two-fifths with annual costs over \$ 10 million) purchased items, services, or assets from board members or affiliates over the past two years. Or lease. Board members were not expected to identify the monetary interests of the item working with the organization in 3/4 of the nonprofits that did not detail such transactions; therefore, the organization's leaders may not have been aware of such disagreements.

- **Publications and Solicitation:** Concerns concerning total honesty and precision in nonprofit reports are like those about open trust. After disclosures of how The Red Cross used a record gift that arrived after a terrorist attack based on the horror of 9/11. The Red Cross learned this illustration in the most difficult way. Donors agreed that their donations would be used to support victims and their families. Nonetheless, the Red Cross has allocated most of the \$ 564 million savings it earned in 9/11 to various initiatives and future businesses. This was an established organizational practice, but it was overlooked. Donor shock hampered widespread awareness and resource diversion, damaging the image of the cause.
- **Financial Integrity:** Nonprofits also face an ethical dilemma when deciding whether to receive a gift of unfavorable affiliation or terms. For example, Stanford Women and Gender Studies refused to consider potential contributions from the Playboy Foundation. In contrast, the ACLU Women's Rights Project recognized a grant from the Playboy Foundation early on, and the Playboy Rabbit emblem was briefly used to mail the project. 24 When Stanford University announced its ethical position, the President joked about the level of commitment needed to designate the middle and whether that level should be determined by the status of the contributor. If "the cost is right", can the university benefit from focusing on Ken Lai-style or Leona Helmsley-style ethics?

Some organizations have recently attempted to "green" their image through partnerships with natural organizations, and some of these gatherings have succeeded in taking advantage of such benefits. The Nature Conservancy has provided companies such as Pacific Gas and Electric Company and Dow Chemical Company with seats in the International Leadership Council for over \$ 25,000. Members of the Chamber of Commerce were given the



opportunity to meet exclusively with conservation experts to discuss environmental issues of particular concern in Part group."

- **Investment Policies:** Nonprofit organizations Advocates of socially responsible cash management need to make sure that their financial portfolio is in line with their values. Most basically, this strategy advocates investing resources in the experience of advancing the basic objectives of an organization. A more delicate strategy is to sell from an organization whose activity undermines its goals. This issue received widespread attention when January 7, 2007, Los Angeles Times article criticized the Bill & Melinda Gates Foundation for investing in a group that exacerbated natural and medical problems that it was trying to mitigate.

Many nonprofit leaders resist the pressure to adopt socially responsible cash management standards and increasing financial returns from ventures is the best way to advance an organization's core goals. He argues that individual divestment decisions are unlikely to affect corporate strategy. In any case, we believe that the image is important and that the decision to sell comparatively large institutional funders can occasionally affect corporate governance. As the French thinker François de la Rochefoucauld said, pietism may "respect the bad habits", but it is far from a competent business strategy. Having one set of financial management norms and another set of automatic goals sends a mixed moral message. In an emotional film depicting a nasty after his company backed the fast-food nation's social impacts of the cheap food industry, Jeff Skoll realized as much.

- **Accountability and Strategic Management:** Nonprofit organizations, By definition, it is not subject to market influence or majority voting. In the process of institutional development, this autonomy was more closely questioned. After giving a \$ 30 billion gift from Warren Buffett in 2006, the Gates Foundation's wealth more than doubled, surpassing the total national output of more than 100 countries. This public employment entails massive public obligations in social arrangements where NGOs perform key public capabilities and benefit from significant public endowments (such as duty allowances and exclusions). Essentially, their responsibilities include guardian commitments to partners — those who reserve



nonprofits and those who accept their administrations – to invest money ethically. As the increasing number of scholars on generosity suggests, such responsibilities require well-thought-out strategies to achieve organizational goals and establish ratios for progress. The overwhelming number of NGOs needs such concentration. Many people use the "shower and question" method. This way, help is distributed across multiple projects in the hope that something good will happen. Usually, something happens, but public accountability does not require wise use of resources.

The money stored in the Open Escrow account needs to be used in a variety of ways, not just for fun. But, ethical commitments face significant obstacles. The most obvious is the rating. Some philanthropic activities have resulted in unmixed or unquantifiable results. What would it cost to provide equal treatment, conserve wild animals, or legalize gay marriage?

- **Promoting Ethical Decision Making:** Even while Law and organizational design cannot guarantee ethical behavior. Organizations can take three steps to put it into practice certain.
- **Ensure Effective Codes of Conduct and Compliance Programs:** One of the most basic steps an NGO can take to improve ethical governance is to ensure that it has a good code of ethics and an effective coherence programmer. Classified rules can be used to explain assumptions, establish consistent ideas, and convey a thoughtful public image. The code also helps strengthen core values, prevent bad behavior, build trust, and reduce the risk of organizational conflicts of interest and legitimate liability when implemented.

The importance of ethical code and coherence design should not be overlooked, but they should not be exaggerated either. As scrutiny shows, the existence of a code of ethics alone does not increase the potential for ethical leadership. How guidelines are created, displayed, and integrated into your work environment skills determines a lot. One executive described Enron's ethics code as "great optics," and not long after the collapse, clones of the archive were being sold on eBay as "never been examined."

- **Promote Effective Financial Management:** Involving assets in a socially capable manner is another step in organization Promoting ethical behavior and increasing public confidence.



Due to soaring expenses, soaring salaries, and complaints of financial mismanagement, monitoring groups such as Charity Navigator are beginning to evaluate organizations based on the number of assets they generate, not on program usage. Increase. Even though this rating system addresses legitimate concerns, it encourages some very offensive issuance measures, distorts organizational requirements, and activates exaggerated accounting practices. Moderately costing packages may lack the scale needed for social impact. The adequacy of an organization's relative spending is the most important issue to consider when patrons and funders adjust their assets. According to a recent report by Princeton Survey Research Associates, only 6% of Americans believe they know if they are programmed "has an effect" is the most important thing to know when making generous decisions. Sixty-six percent believe that the total value of their gifts will be used to fund current projects, and nearly half believe that each of their gifts will do so. Such beliefs compel noble causes to provide immediate direct guidance at the expense of establishing long-term institutional limits.

Furthermore, distinguishing between "above" and "cause" by these donors is frequently blurred. "The qualification is a twisting," Dan Pallotta writes in *Uncharitable*. By putting resources into foundations or raising support limits, "the way that [a dollar] doesn't get to the impoverished right now darkens the worth it will deliver not too far off." Punishing the foundation for such guesses bends the demands of the organization. It also encourages "forceful program bookkeeping," which allocates funds, board members, and marketing expenditures to programs rather than regulatory classifications. Investigations of more than 300,000 government forms of charitable organizations uncover widespread violations of basic bookkeeping practices and duty norms, including the grouping of bookkeeping charges and proposal writing fees as the program uses.

- **Institutionalize an Ethical Culture:** According to the National Nonprofit, the Ethics Resource Center ranks the organization as a culture of strength, top management leads in good faith, bosses build ethical directness, colleagues show commitment to ethics, and organizations routinely. Adjust its quality with the navigation of the Ethics survey. Workers in companies with a strong ethical culture are much less likely to report illegal activity, are



less likely to be forced to think twice about their commitments and are less likely to face retaliation for their remarks. This overview is consistent with other studies that emphasize the importance of keeping ethical concerns in everyone's minds and organizational decisions, such as asset allocation, key preparation, staff and remuneration decisions, execution assessments, reviewing correspondences, and advertising.

The most basic predictor of workplace culture is frequently ethical authority. Representatives pick up on cues from the top about how to act appropriately. Everyday decisions that do not connect well with pronounced values send a powerful message. The impact of watching pioneers keep important Play top options by date, progress, choke on inconsistencies, or search for your own options and personal circumstance without regard for the organization can be countered by no organizational statement of purpose or stylized maxims.

Pioneers are confronted with a slew of dilemmas where the ethical course of the behavior is not obvious. Values can be inconsistent; facts can be questioned, or nonexistent and rational choices can be limited. Even though there is no clearly correct answer, some will be more correct than others—that is, better informed by available evidence, more reliable by generally accepted standards, and everything. We accept more than profits are at stake. If there is disagreement about what ethically appropriate behavior is, pioneers, need to seek open and dynamic relationships in the interests of competing partners

4. The Code of Ethics:

4.1. The Front Line of Defense

The principles of non-profit organizations should apply to both board members and employees. If a nonprofit has a general policy but hasn't evaluated it recently, then you should do so and schedule a regular survey. We also encourage any organization to publish its broad set of standards. For example, by posting them on the content website and summarizing them in an annual report. Although there are general principles that can be used as a starting point, the placement of the sample code should be tailored to the specific needs of your organization. The

Code contains a description of the ethical standards required of people associated with the organization and a description of the plans, oversight, and disciplinary relationships that are in place to ensure compliance with the code and its requirements. If needed, the code should also include the person responsible for ensuring that each of these steps is performed.

The implicit set of principles needs to be tailored to the key goals, needs, and resources of a particular nonprofit organization. Therefore, it is ridiculous to propose a specific injunction or term to be observed for a code or a particular form of organization or issuance of the code. Still, a nonprofit's list of principles should include three important areas: payment, irreconcilable situations, and monetary controls, and compliance with rules (or related administration approaches).

We've included a list of themes within each of these categories that we believe are important to consider when writing or rewriting code.



Figure: 2.Code of Ethics

➤ **Compensation**

- Pay, prizes, perks, and stipends for leaders.



- The use of non-profit assets for the personal benefit of officers, directors, or employees is prohibited.

➤ **Conflicts of Interest**

- Specifics on how leaders, board members, and staff members are connected to givers, specialists, and merchants.
- Necessities oversee monitoring the non-providing profit's system for labor and product agreements.
- Limitations on the sale and receipt of gifts coordinated to a board member, official, or staff member from vendors, clients, or benefactors, with appropriate definitions of what constitutes a present.
- The non-profit is prohibited from making political pledges or using its offices or resources to assist political missions.
- Specifics on how the philanthropy's external bookkeepers, legal advisors, or other hired counsels or specialists may participate on the board.

➤ **Financial Control and Compliance with Laws**

- Methodology for endorsing and documenting any uses of the nonprofit's resources and for enacting any pledges, including requirements for documenting, and endorsing costs incurred by board members, officials, and staff members, as well as definitions of what costs are reimbursable.
- Prerequisites for representing donations, documenting benefactors' aims (including standard survey strategies to ensure consistency with gift terms), raising support techniques, and utilizing donor records.
- Restrictions on any lead that breaks the law, keeping in mind the segregation and provocation restrictions.
- Administration of record maintenance and obliteration, including electronic records, are prerequisites.

The nonprofit policy also outlines the duties of managers, officers, and employees servicing related but individually integrated entities in the job report for each element related to job details.



is needed. The region can be particularly confusing given the unjustified guardian's responsibility to take care of each individually integrated nonprofit organization with which executives and officials work together. Their responsibility is to ensure that the goals of each substance are achieved, and when problems affecting one of the elements are being treated by another, they need to be reused. It also extends to understanding.

- **Conflicts of Interest:**

Absence and Disclosure To repeat the first bullet point under the "Conflict of Interest" heading, the nonprofit's implicit policy is to include both consultation and dynamic cycles in the event of a conflict. You must include a relentless status policy that includes disclosure and opt-out provisions. It is available. One of the key areas of ethical strategy that can save nonprofits from embarrassment and significant reputation injury is required disclosure and recusal.

According to the IRS, having the nonprofit's board, officials, and staff members complete and approve an irreconcilable situation exposure framework should be standard procedure. The structures should be assessed for any problems and then documented in the nonprofit's written records. Other nonprofit and for-profit sheets that the part fills out, as well as other commercial interests the part has, should be included in the structures. The significance of this request is linked to the following: Board members and senior officials of nonprofits are expected to work in many areas, both nonprofit and profit-oriented, creating real or obvious conflicting situations in the strategic and monetary areas mentioned above. There is a possibility. Meanwhile, these diverse board members can provide valuable insights into the non-profit management best practices gathered from their diverse participation. As a result, a thorough examination of reactions in this area is required.

- **Compliance Steps, Annual Review, and Training**

Each board, official, and Employee must sign a statement permitting receipt of a copy of the nonprofit policy irreconcilable circumstance strategy and recognizing his or her commitment to follow its terms, as dictated by general good practice and explicit IRS requirements.



Regardless, if a code isn't accompanied by the usual preparation and checking for consistency, it's of little use. Normal preparation serves to both Awaken new directors, executives, and employees to those who understand the norms and are willing to prepare. In addition, when used properly, this planning time serves as a focus for answering questions that may have arisen regarding the true application of norms to nonprofit goals. Regular reviews of a comprehensive set of rules by board members are also important for the knowledge gap that board members can contribute to design and application, based on their own experience both inside and outside nonprofits.

- **Enforcement of the Code of Ethics and Due Process**

If there is reason to believe that a violation of the Code has occurred, the Board of Directors must provide an open door to the alleged violation to any officer, officer, or employee suspected of violating it. Clarifications they may have for reference. Depending on the location of the alleged violation of the norm, such hearings are best held in front of a high-level authority or an appropriate board advisory group such as the Governance / Trusteeship Committee or Audit Committee. There may be cases. The board also needs to develop policies to protect individuals who report infringement of intellectual property rights from retaliation.

- **Transparency and Reporting Issues**

The annual report should include information about the organization's mission and goals, financial position and outcomes, and areas of improvement and future problems. As mentioned earlier, a thorough and up-to-date website provides policies regarding organizational objectives, ethical codes, and conflicts of interest. Nonprofit organizations are required by law to post-tax returns, and 501 (c) (3) organizations typically post a 990 form on their website. Changes to the board of directors and senior officers should be announced on a regular basis.

- **Compensation**



The norms that manage compensation for non-profit officials should outline general guidelines for setting compensation levels, especially for senior employees. If execution-based awards are remembered for recompense, they should be organized to avoid creating inappropriate motivators when it comes to concerns like the foundation's functioning focal point and expense planning.

Significantly, pay rules frequently stipulate Members of the board or compensation advisory group who receive compensation directly or indirectly from the organization are prohibited from determining the compensation or providing compensation data or materials to the board and its compensation committee. I am. Regardless of whether the board has a separate compensation committee, the board should regularly review executive compensation and profit sensitivity to ensure that they are the result of thoughtful distance exchanges.

5. Conclusion

Every nonprofit's For the Board of Directors, officers, and employees, ethical behavior is at the top of the organization's list of performance goals, and its ethical principles are continuously enforced through regular staff and board training and audits. You need to be proactive in determining how is reflected in your practice. Properly created and implemented ethical codes are worth the time and effort it takes to protect and maintain NGOs and achieve them. There is no system of ethical code and monitoring of its implementation and management is not perfect but having it and having a working mechanism for its implementation and operation is very helpful toward safeguarding a nonprofit's most asset: its reputation.

Because of the study's limitations, other non-profit organizations outside of social services could be explored. This might also apply to government marketing and the ethics underpinning their present push to provide self-financing to make up for lost government support. Further investigation may reveal the impact of ethical practices on contributors' involvement rates and contribution amounts. As a result, marketing managers may be more equipped to arrange fundraising operations in a way that adheres to ethical standards.

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