Accountability, Responsibility, and Public Trust in NonProfit Institutions: Linking Conceptual Pillars for the Construction of a "Bridge" of Virtuous Managerialism

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EXECUTIVE SUMMARY

This chapter assumes that there is a gap between the request for non-profit sector managerialism and the need to ensure that it continues to represent the economic actor (probably the only one, in this sense) able to ensure the provision of goods and services of high social value for citizens and communities. In this perspective, we should abandon the idea that the non-profit sector can be a mere tool to "fill" the residual spaces left by the two "giants": the market and the public administration. In this sense, the main aim of the research is to identify a possible link between accountability, responsibility, public trust, and communication in NPIs, possibly through a potential multidimensional managerial model in which these conceptual elements can be represented in a coordinated and systemic way.

INTRODUCTION

In 1989, Peter Drucker wrote:

Twenty years ago, management was a dirty word for those involved in nonprofit organizations. It meant business, and nonprofits prided themselves on being free of the taint of commercialism and above such sordid considerations as the bottom line. Now most of them have learned that nonprofits need man-

agement even more than business does, precisely because they lack the discipline of the bottom line. (Drucker, 1989, p. 89).

Since that time, almost 30 years ago, much has changed on the subject of Non-Profit, and Non-Profit Institutions (NPIs), especially concerning:

- Their nature,
- Their functions,
- Their management models.

The importance of NPIs is considerably increased in both developed and developing countries (Salamon & Sokolowski, 1999).

In this sense, nowadays, Non-Profit is so complex, multifaceted and articulated to represent one of the main actors in the supply and provision of certain categories of goods and services, as well as being one of the main employers of a very high number of workers (Salamon & Anheier, 1996).

Consequently, this means that the awareness and the need for managerial or "professionalization" of the Non-Profit Sector is considerably increased: as just highlighted, given the role of NPIs, it is absolutely indubitable that the related governance models and management must necessarily be based on levels of efficiency and effectiveness that can guarantee that the functioning of these organizations can ensure the supply of those goods and services, in many cases, of vital importance for the communities and citizens.

NPIs, in effect, could be considered as the direct result of civil society as they are able to improve government effectiveness and ensure higher levels of economic development and community satisfaction: some scholars (Putnam, 2001) claim that the value of NPIs consists precisely in:

- Their ability to support and promote in their communities,
- Their role in promoting and sustaining the commitment of local communities and their citizens,
- The creation of networks to exchange information from/to the resident population and, in general, extensive forms of social and professional networking.

In other words, NPIs have to do daily with what we could call "civic-engagement objectives", which makes it very complex:

- Their management (and necessary activities);
- The correct reporting and demonstration of the value that they are able to generate.

BACKGROUND

Given these premises, we can clearly note that the need for NPIs' managerial techniques inevitably clashes with the absence of traditional for-profit price mechanisms, creating important potential confusions (Moore, 2003), as well as lead to an "overload" of managerial schemes (Skelcher & Smith, 2015).

This paper assumes that there is a gap between the request for Non-Profit Sector managerialism and the need to ensure that it continues to represent the economic actor (probably the only one, in this sense) able to ensure the provision of goods and services of high social value for citizens and communities. In

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