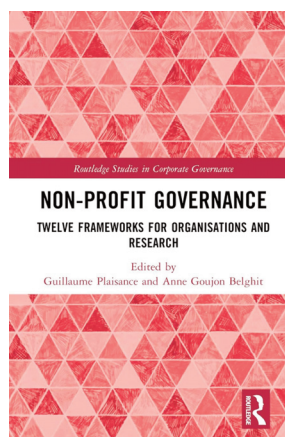


Book Review / Compte-rendu

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Non-profit Governance: Twelve Frameworks for Organisations and Research. Guillaume, P., & Belghit, A.G. (2025). 262 pp. Routledge, New York, NY. ISBN 9781032599861

SUMMARY

The book *Non-profit Governance: Twelve Frameworks for Organizations and Research* (2025) addresses key tensions in nonprofit governance as organizations balance the pursuit of a social mission, resource needs, and ongoing pressures to streamline operations. Editors Guillaume Plaisance and Anne Goujon Belghit situate governance using sociological theory focused on reciprocity and relationships, borrowing from several definitions before landing

on the International Organization for Standards (ISO) standards for “good governance” (also referred to as “ISO37000”), which focus on “human-based systems” that offer mechanisms to guide organizational activities in pursuit of its “defined purpose” (pp. 2–4). ISO37000 provides a globally adopted set of governance mechanisms for all sectors, which are used to structure the three main sections in the book (which contain three chapters each). Each chapter culminates in a conceptual framework representing a given topic in nonprofit governance that aims to both enhance governance practice and inform future research.

In the section “Governance and Controls,” Chapter 1 provides a framework for collaborative governance, specifically within the realm of inter-organizational projects, and proposes a governance system that integrates external, internal, and collaborative mechanisms, which are used to guide partnerships. Chapter 2 touches on a risk management framework using enterprise risk management, and advocates for the decentralization of risk management as an organizational activity adopted at all levels. Chapter 3 then proposes an integrated governance model that manages multiple and sometimes conflicting needs from public funders in a collaborative approach.

The second section, “Governance and Stakeholders,” opens with a chapter exploring how public funders exert control over and shape relationships with nonprofit resource recipients. Chapter 4 provides an optimistic definition of state–nonprofit resource relationships that perceives public funding as a source of innovation and transparency and uses funding proposals as a lens from which to view relationships between nonprofits and state funders. Chapter 5 uses strategy theory to localize related governance practices in the case of mergers, highlighting theoretical underpinnings from

strategic planning and neo-institutional approaches, before discussing the role of failure and providing a case study for reference. The section ends with a chapter focusing on outcome measurement and theory of change as drivers for social impact, beginning with an overview of the judicial use of data within nonprofit evaluation. Theory of change is then disassembled to make connections to impact maximization, with a focus on challenges and opportunities associated with outcome measurement, before concluding with several short examples.

The final section, "Governance and Performance," begins with a review on nonprofit finance models and their treatment in previous literature. Chapter 7 provides several practice-friendly financial management strategies, differentiating stability from growth and emphasizing the latter as a necessity for nonprofits. Fallacies associated with reducing overhead costs as sound finance practice are also addressed. Chapter 8 opens with a discussion on social responsibility, which is articulated as not an assumed aspect of nonprofits. The author argues that the rise in nonprofit social responsibility and accountability should be perceived concurrently with similar developments in the private sector, and that nonprofits may behave as morality actors in the development of corporate social responsibility. Finally, Chapter 9 extends this conversation in an effort to provide conceptual clarity by emphasizing social responsibility as extending beyond the regular economic and social obligations of the organization, highlighting how social responsibility affects relationships with external environmental factors. The chapter ends with theoretical and conceptual distinctions for practitioners.

KEY POINTS

Resource dependencies and external pressures

Throughout the book, authors expertly identify and incorporate highly relevant resource pressures that governance structures are beholden to in nonprofit organizations. A strong resource dependency perspective is woven into broader developments in nonprofit governance, exploring relationships between financing and operations. For example, Chapter 3 borrows directly from resource dependency theory by discussing processes of organizational legitimacy through resource procurement. Resource dependency is situated concurrently with the rise in new public management, where public funders seek to maximize return on investment and incorporate disciplinary models of accountability. Similarly, Chapter 4 provides a thorough summary of welfare state retrenchment and the shift to managerialism in public funding of nonprofit organizations, which is linked to adverse operational outcomes and decreased organizational sustainability. The author also describes a juxtaposition between spurring social innovation in public funding but failing to nurture related efforts long term. A final example of incorporating resource dependency theory can be found in Chapter 7, which includes explication regarding the relationship between resource precarity and mission drift, which is nested in a larger discussion on financing trends in the nonprofit sector.

Future directions for research and practice

Chapters are arranged to meet two key purposes identified in the beginning of the book: foster future research addressing gaps and trends in nonprofit governance, and support governance practice through the development of knowledge and theory. The book seeks to address these aims by presenting a series of figures within each chapter, which are further elaborated on in text. These "frameworks" exist at the conceptual level, and are generated using inductive reasoning, either from

pre-existing theory and research, primary qualitative data, or a combination of both. It is important to note that while none of the proposed frameworks are validated measures, they do provide a helpful cognitive tool to synthesize complex information. Researchers may find these frameworks useful when laying groundwork for scholarly endeavors in nonprofit governance, including identifying areas where theory can be used to further explore organizational dynamics and/or test assumptions regarding governance processes. Several chapters include well synthesized literature reviews and offer practical insights for governance practice, enhancing the frameworks as decision making matrices that may guide work in areas such as strategic planning, evaluation, and partnership development.

DISCUSSION

Framing the role of nonprofits and community

Authors borrow from the European context to situate nonprofits largely as vendors for government and other external contracting. For example, in Chapter 2, authors state that the main purpose of the nonprofit organization is to collect donor monies to spend on free programs for “beneficiaries”, while Chapters 3 and 4 characterize nonprofits as bridges between the government and “users”, with the primary purpose of carrying out services that adhere to the perceived needs of communities as held by public funders. This understanding of the sector caters to a large portion of organizations that are challenged with implementing governance practices under the auspice of programming agreements that can be variable and divergent. Authors are straightforward about problematic funding practices that lead to resource precarity, mission drift, and decreased impact, as funding relationships become increasingly stringent. Practitioners will find these discussions refreshingly frank and rooted in current sectoral developments. However, alternatives to this funding model are not adequately explored. While Chapter 7 briefly mentions the marketization of nonprofits through earned revenue financing models, it is dismissive of this approach as a viable resource procurement strategy and negates the growing body of research in this area. A broader perspective of nonprofits (beyond their role as human service contractors) would have introduced organizational agency as a key factor in the resource development discussion.

Relatedly, definitions of nonprofit organizations and governance-related concepts illustrated in the book often underemphasize or ignore the role of community members and groups. Some models are predicated on sociological theories but fail to take the extra leap to include community voices as meaningful stakeholders within governance practice. For example, in Chapter 3, authors outline two justifications for the use of monitoring mechanisms adopted by public funders, but neither have much to do with ensuring community impact or fostering social value. Chapter 6 emphasizes the importance of responding to institutional pressures for organizational learning through evaluation but fails to touch on accountability to community through these same processes. Given ongoing and growing advocacy regarding inclusion and equity, it is surprising to find an overall lack of community group integration within the governance frameworks provided in the book.

Promoting interdisciplinary governance work

Several cross-sectoral models are adopted throughout the book to address research gaps and provide an interdisciplinary lens. Chapter 2 touches on a risk management framework entitled enter-

prise risk management (ERM), which has benefitted from research in the private sector that is summarized by the author. It is suggested that ERM may be used to facilitate risk planning on nonprofit boards, and to promote risk culture development within the organization. Chapter 3 borrows a similar approach by relying on corporate governance research to identify different logics to creating social value in nonprofits. Likewise, the book tends to incorporate diverse perspectives when defining key terms. For example, Chapter 7 offers some clarity when addressing the amorphous concept of nonprofit performance by relying on financial management literature, while Chapter 9 combines traditional organizational scholarship with sociological and environmental perspectives to define nonprofit sustainability as an organizational outcome. Though practitioners should use caution when adopting approaches that have not been widely tested in the nonprofit sector, it is interesting to learn about governance frameworks that may be effective when adjusted for organizations pursuing a social mission.

CONCLUSION

The book *Non-profit Governance: Twelve Frameworks for Organizations and Research* (2025) largely succeeds at offering conceptual and practical supports for the effective governance of nonprofit organizations. Readers will find the emphasis on resource development to be consistent with challenges and opportunities faced by current leadership as they seek to achieve growth and sustainability within their programs. Several new perspectives on risk management, partnerships, evaluation, and financial management, are offered by weaving together theory and research from across disciplines. Some of these frameworks may be tenuous due to a lack of empirical support within the nonprofit sector but offer new directions for innovative research that directly responds to practical governance needs. Future iterations of the book may be improved by considering the plethora of community-based governance strategies as a method of enhancing local stakeholderhood and better integrating community voices. Combined with these diverse perspectives, it is a fine contribution to nonprofit governance research and practice.

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