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Does Online Accessibility, as a Transparency Mechanism, Play the Same Role in Private and Public Nonprofit Organizations?

ABSTRACT

Nonprofit organizations define different links with Public Administration in the provision of public social services, online accessibility (OA) being a way to promote stakeholders' participation and funding diversification. Despite these theoretical advantages, the role of OA could vary depending on the interaction between Public Administration and nonprofits. If these organizations identify OA only with accountability, a passive meaning of transparency will prevail. By contrast, when nonprofits understand this mechanism as a strategic tool, it become an organizational resource to promote stakeholders' feedback and higher levels of performance. The results show differences between private and public nonprofits when they promote OA.

KEY-WORDS

ONLINE ACCESSIBILITY, TRANSPARENCY, ACCOUNTABILITY, STRATEGIC TOOL, NONPROFIT ORGANIZATIONS

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1. Introduction

The European Union and the member states have promoted transparent practices, as online accessibility, in different sectors and, in particular, in nonprofit organizations that provide public services (Brinkerhoff, 2002; TFEU, 2012). These entities are an essential channel to decentralization and privatization of some public services (Overman and Van Thiel, 2016). They emerged as a way (...) to increase the role of government in promoting the general welfare without unduly enlarging the state's administrative apparatus (Salamon, 1987).

The links between the public sector and nonprofits can be defined by two basic relationship models (Sarasa and Moreno, 1995; Van Thiel, 2012; Overman and Van Thiel, 2016): the collaborative model and the subordinate model. In the model based on collaborative relationships, private nonprofits channel social demands. They play an active role in the development of social policies and are open to the participation of users and stakeholders. In the model based on subordinate relationships, public nonprofits are functional extensions of governments and, thus, work as public agencies. This relationship is characterized by a strong financial control, the support from the government and a little participation and integration of other involved agents (Kuhnle and Selle, 1990; Henriksen, 2007; Verschuere and De Corte, 2015). In Europe, both models of relationship are detected. For example, in southern European countries, such as Portugal, Italy and Spain, a strong interaction between governments and nonprofits is observed (Evers and Laville, 2004; Salamon and Sokolowski, 2014). In contrast, in the Anglo-saxon and Nordic countries, some public services are provided by private nonprofits, which are funded by private stakeholders (Sarasa and Moreno, 1995).

Depending on the model of relationship, transparent practices will play a different role as a response to different stakeholders' needs. Transparent practices are defined as the availability of organizational specific information to those outside the entity (Bushman, Piotroski and Smith, 2004). Transparency cannot be measured directly, but it can be perceived from the level of communication achieved (Bushman et al, 2004: 211), the level of online accessibility through the organizational website being a tool of communication (López-Arceiz, Bellostas and Rivera, 2017: 37).

The objective of this paper is to test whether the online accessibility, as a tool of transparency, is a synonym for accountability or a strategic tool to integrate stakeholders in a sample of nonprofits that belongs to a specific southern European country. To do so, we analyse the use of online accessibility in Spanish public and private nonprofits. Our results show that the role of online accessibility varies depending on the type of relationship between nonprofits and governments and the origin of their financial resources. The results of this study could be useful to the managers and other stakeholders of nonprofits in countries with a similar provision of social services. In this sense, the online accessibility is an opportunity to promote an active stakeholders' participation and to achieve higher levels of financial diversification.

This paper is organized as follows. In Section 2, the literature review and our working hypothesis are established. In Section 3, the methodology, data, variables and descriptive statistics are described. Section 4 presents the results and Section 5 discusses them. Finally, Section 6 provides the main conclusions obtained in the study.

2. Online accessibility in relationships between nonprofits and governments

Nonprofit organizations works together with governments in developed countries to provide social services that enhance social welfare, establishing links of different natures. These entities have gained legitimacy for the provision of social services in Spain, while the government have reduced their role as direct suppliers through delegation. This relationship is characterized by financial interdependence and collaboration, with no competition between the two agents (Salamon, 1987; Kramer, 1992). Foundations, as nonprofit organizations, and the Spanish government make up a mixed model of social services provision, based on contractual links between the public and the private sectors which are defined by subordination (public initiative) or collaborative criteria (private initiative) in decision making. The degree of subordination or dependence in the relationship between foundations and governments determines the type of foundation, public or private. Public foundations maintain the highest level of subordination, while private foundations have more autonomy in their decision-making processes. Anyway, both of them are regulated by the same legal framework (Foundation Act - *Ley 50/2002, de Fundaciones*), being the only difference the public/private promotor and the origin of their funding (López-Arceiz, Torres and Bellostas, 2019). Currently, the Spanish legal framework for these entities establishes accountability processes as a key element. These processes have recently been completed and enriched by the voluntary online accessibility, as a transparency tool (López-Arceiz, Bellostas and Rivera, 2017).

There are many studies that show the advantages of the promotion of online accessibility in organizations: a) Obtaining social legitimacy among stakeholders (Ball, 2009; Kosack and Fung, 2014; Saxton et al., 2014), b) Creating trust between them and enhance appropriate funding decisions (Tinkelman, 1999; Gandía, 2008; 2011; Trussel and Parsons, 2008; Khumawala, Neely and Gordon, 2010), c) Promoting of stakeholder participation (Saxton and Guo, 2011), and d) Reducing problems relate to asymmetric information, such as inefficient resource allocations and agency issues (Behn, DeVries and Lin, 2010).

Despite the advantages related to the use of online accessibility, its role has not been analysed, especially in the nonprofit context. Some authors consider online accessibility as an accountability tool and a logical consequence of the development of the norms and regulations of a society (Gandía, 2008; 2011; Ball, 2009; Kosack and Fung, 2014; Schnackenberg and Tomlinson, 2014). Its development responds to political impositions, mimicking other entities, or the professionalization of organizational structure (López-Arceiz, Bellostas and Rivera, 2017). In contrast, other authors have considered online accessibility as a strategic element, a tool of disclosure and good governance (Aras

and Crowter, 2008), which is able to integrate external stakeholders in decision-making processes (Haveri, 2006; Aras and Crowter, 2008). In this context, online accessibility is a communication channel that provides organizational information and enhances stakeholder trust and participation (Gallego-Álvarez, García-Sánchez and Rodríguez-Domínguez, 2008).

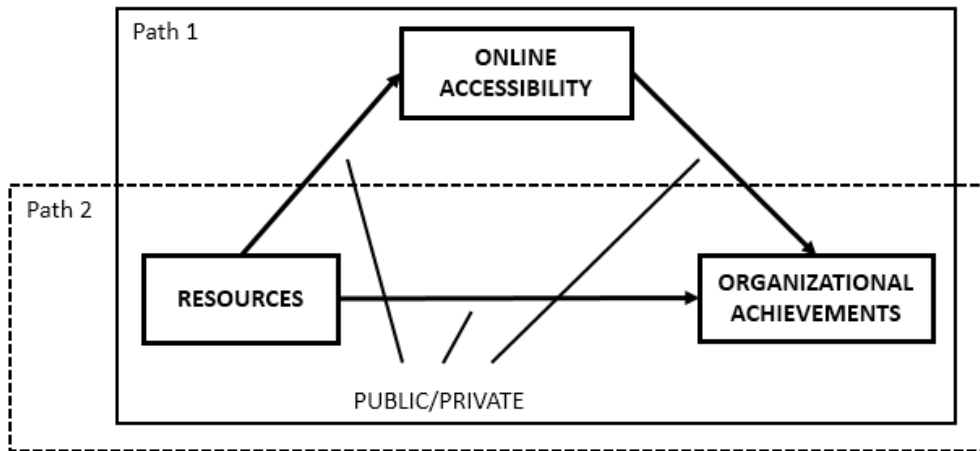
The type of interaction between nonprofits and governments can influence the role of online accessibility in a nonprofit organization (Sarasa and Moreno, 1995; Basu et al., 2012). Rosenthal and Newbrander (1996) and Berendes et al. (2011) propose that private nonprofits may be more participative and responsive to users' needs than subordinate or public nonprofits, online accessibility being an element to strengthen collaborative relationships. In this sense, private nonprofits would need to create higher levels of trust to achieve funding and users (Gálvez-Rodríguez, García-Sánchez and Rodríguez-Domínguez, 2014; Saxton, Neely and Guo, 2014). However, these proposals have not been empirically tested in spite of the different roles that online accessibility can play in the processes of integration of stakeholders. As a consequence, we propose our hypothesis,

H₁: The public or private character of a nonprofit organization conditions the role of online accessibility on the interaction between resources and organizational achievements.

The non-rejection of this hypothesis will imply that private nonprofits have a different behaviour, characterized by the development of transparency mechanisms, as online accessibility, in order to attain a better functioning of the entity in terms of performance, financial diversification and participation of stakeholders (Myers and Sacks, 2003; Arnaboldi and Lapsley, 2004; Dart, 2004). Then, in this case, online accessibility plays an active role, a feedback being provided between the nonprofit and its stakeholders. On the other hand, public nonprofits, characterized by their strong dependence on governments, will be defined by the low motivation of their members to introduce online accessibility and to promote the external participation in line with Dolnicar, Irvine and Lazarevski (2008) and Blackwood (2012). Consequently, these entities will consider online accessibility as a passive communication tool where they are able to share information, but without obtaining any kind of feedback. However, the rejection of this hypothesis would agree with the conclusions of Funnell and Cooper (1998), Irvine (2000) and Josserand, Teo and Clegg (2006) who proposed that the role of online accessibility, as a dimension of transparency, is the same for public and private nonprofits. This may be due to the increase in legal standards and the development of monitoring mechanisms in modern societies (Sutheewasinnon, Hoque and Nyamori, 2016).

Figure 1 shows the theoretical model that is the basis for the hypothesis proposed in this paper. The squares connected by arrows show the possible paths (Path 1: Economic and financial resources → Online accessibility → Organizational achievements; Path 2: Human resources → Online accessibility → Organizational achievements). The public or private character of the nonprofit organization is considered a moderator variable.

Figure 1. Theoretical model and working hypothesis



Path 1: Economic and financial resources → Online accessibility → Organizational achievements

Path 2: Human resources → Online accessibility → Organizational achievements

3. Methodology

3.1. Sample and main variables

To test our hypothesis, we have analysed the financial statements and audit reports of 153 Spanish public nonprofits for 2012 and 2015¹. These entities are foundations that develop a public social services. Their legal regime is developed by the foundations act (*Ley 50/2002, de Fundaciones*) and the public administration act (*Ley 40/2015, de Regimen Jurídico del Sector Público*). The Spanish case presents some singularities that recommend its study. First, these entities are responsible for the provision of some social services in Spain. Second, these entities were pressured to disclose information by the Spanish legal and accounting framework. In this sense, the consideration as public nonprofits implies the adoption of online reporting mechanisms in the context of the transparency act (*Ley 19/2013, de transparencia*). Finally, online mechanisms favours alternative methods of funding. This information was obtained from the Ministry of Justice and the Departments of Justice of the regional governments, as well as from the web of Transparency of the Central and Regional Governments. Moreover, we obtained a control sample of Spanish private nonprofits with similar characteristics of size, location and activity. Table 1 presents the main characteristics of the total sample.

¹ According to the Spanish government, there was a population of 397 public nonprofits in the analysed period. We used simple random sampling to select the sample. Sample size was calculated for a 6.2% error for global results and a 95% confidence interval, using a conservative approach ($p=q=0.5$).

Table 1. Description of the Sample

Variable	Description	
Size	Small (Less than 50 workers)	73.80%
	Medium (Between 50 and 250 workers)	23.30%
	Large (More than 250 workers)	2.90%
Sphere	State	42.00%
	Regional	58.00%
Service Aim	Health Services	72.00%
	Cooperation and Development Action	25.43%
	Social Services	1.14%
	Religious Activities	0.57%
	Trade Union Action	0.29%
	Education Promoting	0.29%
	Cultural Activities	0.29%
Number of users (mean by organization)	Health Services	3,737.83
	Cooperation and Development Action	5,539.15
	Social Services	4,989.08
	Religious Activities	-
	Trade Union Action	69,703.00
	Education Promoting	35,015.38
	Cultural Activities	35,019.38

In general terms, Spanish public nonprofits are small with respect to their number of employees. These entities carry out their activity in two spheres, national and regional, although we can observe a more intensity at regional level. Finally, these organizations work in a wide range of sectors, from health to culture. In relation to the number of users by organization, we observe that trade union, educations and cultural activities maintain a high number of users, while health and social services have a low number of users in comparison.

The theoretical model proposed identifies three categories of variables: resources, online accessibility and organizational achievements. They cannot be measured directly (Moneva and Ortas, 2010) and it is necessary to formulate indicators for these dimensions.

3.1.1. Resources

Scott (2003), Anheier (2014) and Carnochan et al. (2014) study the predominance of economic, financial and human resources in a nonprofit organization. For the measurement of economic and financial resources, we have chosen cash and cash-equivalent, equity, non-current liability and activity grants according to Torres and Pina (2003) and Schneider and Hagleitner (2005). Regarding human resources, the number of workers, staff expenses and working hours have been selected in line with Neumayr, Schneider and Meyer (2013), Kang, Huh, Cho and Auh (2014), Hamann and Foster (2014) and Becchetti, Castriota and Depedri (2014).

3.1.2. Online accessibility

Some authors state that an entity is accessible if it voluntarily discloses information on the Internet (Gandía, 2011; Saxton et al., 2014; Gandía, Marrahí and Huguet, 2016). This study assesses online accessibility through two indicators: Depth and breadth of the website. Both indicators are based on the level of accessibility to specific information, the financial statements and to the audit report of nonprofits. The first indicator is an ordinal variable to show the number of clicks needed to get to the information available online. The number of clicks has been used as a proxy of online accessibility by several authors (Glasse and Glasse, 2004; Anthopoulos and Sikarukis, 2015; López-Arceiz, Bellostas and Rivera, 2017). This variable is based on 3-clicks rule proposed by Zeldman (2001) and it defines a tolerance threshold, based on experimental psychology, in the mean Internet user (Glasse and Glasse, 2004). For the entities that do not have a webpage, the value was codified as 0. Entities frequently provide new information while eliminating previous information, which can make it difficult to track the evolution of the activities of the organization. This second indicator of accessibility is known as breadth of a website (Zaphiris and Mtei, 1997) and it is based on the information provided by the organization. We have chosen the number of years that the entity has its published financial statements and made its audit reports available. A quantitative variable represents the number of years with information available. The value 0 indicates that there is no information.

3.1.3. Organizational achievements

Nonprofit organizations tend to adopt business practices, progressively evolving towards the hybrid prototype of social enterprises. Although academia has not reached a consensus on the concept of social enterprises, there is a common denominator among the different schools: the identification as an entity that gathers both social and economic objectives in its business strategies (Emerson, 2006; Porter et al., 2012; Bellostas, López-Arceiz and Mateos, 2016). Profit achievements must be considered as an indicator of performance due to the fact that they guarantee the financial survival of the organization. Of course, the measurement of performance for these entities should be completed with additional indicator related to social performance. Consequently, indicators for both economic and social achievements have been taken into

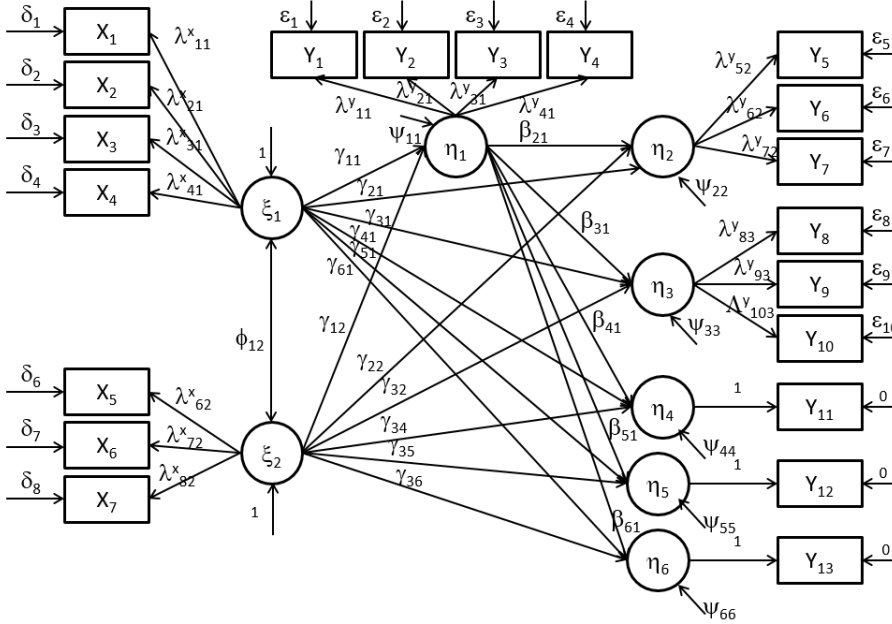
account. Within the economic achievements, we can assess three different aspects: economic performance and private and public fund raising. In this work, the assessment of economic performance is based on the following indicators: operating income, earnings before taxes and net profit. The classification of the raising of funds, or the volume of resources obtained by the entity, follows the proposals of Hungerman (2005), Sieg and Zhang (2012) and Andreoni and Payne (2013) who classify funding sources based on their origin. At the private level, donations of individuals, financial entities and nonprofits have been chosen while, at the public level, state and regional grants have been selected. The social activity of nonprofit organizations is not directly measurable, so the participation of users has been chosen as a proxy of the creation of social value through generated outputs².

3.2. Data Analysis

A descriptive analysis of the variables is carried out using exploratory analysis techniques. After the evaluation of the covariance matrix, a confirmatory factor analysis examines the dimensional structure of the theoretical constructs involved in our hypothesis (resources, online accessibility and organizational achievements) and factor scores are obtained (Fornell and Larcker, 1981; McDonald, 1989). In order to test the hypothesis, the results of the structural equation models are evaluated. In these models, the indirect effect of online accessibility on the relationship between resources and organizational achievements is analysed. Figure 2 shows the specification for the whole model. It is possible to observe that eight latent variables have been estimated together with the structural model.

² This measurement criterion is defined by the Spanish legal framework (*Memorandum Circular- Resolución de 26 de marzo de 2013: BOE no. 85 de 9 de Abril de 2013 and Memorandum Circular -Resolución de 26 de marzo de 2013: BOE no. 86 de 10 de Abril de 2013*). This criterion has also been used recently by different authors such as Mano (2014; 2015); Bellostas, López-Arceiz and Mateos (2016); López-Arceiz, Bellostas and Rivera (2017).

Figure 2. Model specification. LISREL notation



Latent variable	Abbreviation	Indicator	Abbreviation
Online Accessibility	η_1	Financial Statements Accessibility	Y_1
		Financial Audit Accessibility	Y_2
		Financial Statements Depth	Y_3
		Financial Audit Depth	Y_4
Economic Performance	η_2	Operating income	Y_5
		Earnings before taxes	Y_6
		Net Profit	Y_7
Private Funding	η_3	Don. Individuals	Y_8
		Don. Financial Entities	Y_9
		Don. Nonprofits	Y_{10}
State Funding	η_4	State Funding	Y_{11}
Regional Funding	η_5	Regional Funding	Y_{12}
Social Performance	η_6	Social Performance	Y_{13}
Financial Resources	ξ_1	Cash and cash-equivalent	X_1
		Equity	X_2
		Non-Current Liability	X_3
		Activity Grants	X_4
Human Resources	ξ_2	Workers	X_5
		Personal Expenses	X_6
		Working Hours	X_7

The public or private character of the nonprofit is introduced as a moderating variable in this relationship (Preacher et al., 2007; Hayes, 2013). The moderating effect of this variable is analysed through a multi-group approach. This statistical approach enabled us to obtain, test and estimate measurements and/or structural models based on robust statistics with multivariate non-normality and non-independence of observations. This methodology is suitable when there are no latent variables with formative indicators, such as online accessibility (López-Arceiz, Bellostas and Rivera, 2017; López-Arceiz, Torres and Bellostas, 2019) and a mediation model is specified (Preacher and Hayes, 2007). For this reason, we have considered this methodology as the most suitable tool for the aim of this work (Satorra and Bentler, 2001; Bentler, 2006; Muthén and Muthén, 1998-2015). This study made use of the MPLUS 7.4 and EQS 6.2 software (Bentler, 2006; Muthén and Muthén, 1998-2015)³.

4. Results

The descriptive statistics provide a first approximation to the variables and relationships under study. As can be seen in Table 2, the entities in the sample have, in terms of their resources, a solid financial position and employ an average of 167.79 workers. With respect to online accessibility, as a transparent practice, these entities show accessible information in terms of depth, although the majority only provide information about the previous year. These nonprofits show a positive economic performance, with a high dependence on public funding. In relation to the social activity, a high level of users is observed.

³ The estimation method was Maximum Likelihood with Robust Standard Errors and the Chi-Square Test Statistic (MLR) estimation methods obtained by using the TYPE=COMPLEX option (Muthén and Muthén 1998-2015). At the same time, in order to evaluate the global fit, we present different goodness of fit statistics and indexes (Robust statistic χ^2 , Root Mean Square Error of Approximation (RMSEA), Standardised Root Mean Square Residual (SRMR) and Comparative Fit Index (CFI) (Bollen, 1989).

Table 2. Descriptive analysis

Resources	Mean	Median	Std. Dev.	Skewness	Kurtosis	CT	E	NCL	OAG	W	PE		
CT	2,283.48	328.64	6,422.67	7.48	75.87								
E	12,679.90	1,912.54	47,989.43	7.55	65.36	0.91¥							
NCL	2,655.35	12.69	10,765.68	7.65	68.57	0.95¥	0.85¥						
OAG	6,105.73	700.27	24,132.55	8.31	80.91	0.96¥	0.87¥	0.92¥					
W	167.79	18.50	905.88	8.99	84.13	-0.06	-0.08	-0.06	-0.10				
PE	3,351.90	676.17	17,291.56	13.68	197.62	-0.09	-0.10	-0.10	-0.12*	0.54¥			
WH	78.31	8.95	190.19	4.96	33.01	-0.05	-0.06	-0.06	-0.07	0.54¥	0.53¥		
Online Accessibility													
	Mean	Median	Std. Dev.	Skewness	Kurtosis	FSA	FAA	FSD					
FSA	1.52	1.00	1.01	1.78	2.05								
FAA	1.51	1.00	1.01	1.79	2.08	0.98¥							
FSD	0.96	0.00	2.32	2.85	7.84	0.70¥	0.70¥						
FAD	0.95	0.00	2.33	2.86	7.85	0.70¥	0.70¥	0.99¥					
Achievements													
	Mean	Median	Std. Dev.	Skewness	Kurtosis	OI	EBT	NP	PD	FD	NPD	U	SG
OI	9,902.89	1,762.46	40,725.00	10.56	124.99								
EBT	1,196.20	0.00	18,625.76	14.59	216.14	0.99¥							
NP	1,196.01	0.00	18,625.64	14.59	216.14	0.99¥	0.99¥						
PD	1,159.47	0.00	11,030.12	13.79	198.46	-0.51¥	-0.53¥	-0.53¥					
FD	194.98	0.00	1,504.75	13.13	184.13	-0.51¥	-0.53¥	-0.53¥	0.96¥				
NPD	560.19	0.00	4,110.08	10.10	109.16	-0.48¥	-0.50¥	-0.50¥	0.91¥	0.90¥			
U	770.83	937.00	3,472.26	7.07	56.75	0.01	0.01	0.01	-0.01	-0.01	-0.02		
SG	1,990.67	0.00	7,272.22	7.50	73.94	0.02	0.03	0.03	-0.02	-0.02	-0.01	0.12*	
RG	2,772.71	158.26	7,797.83	4.63	25.51	0.04	0.04	0.04	-0.04	-0.01	-0.05	-0.02	-0.02

*p<0.10; †p<0.05; ¥ p<0.01

Table 2 also shows a high heteroscedasticity, positive skewness and leptokurtosis in the studied sample. For these reasons, we have relativized these variables depending on the level of operation earnings of these entities (Marcuello and Salas, 2001) and we have used robust estimators to study the interaction between the different indicators. Moreover, Table 2 presents the correlations matrix between the different indicators. The correlations matrix shows the existence of five possible latent dimensions because of the high correlations observed. Tables 3 and 4 show the measurement and the structural model, respectively. The measurement model shows an acceptable fit for the whole sample ($\chi^2_{(10)}$; 7.774, pvalue: 0.651, RMSEA: 0.001, SRMR: 0.004 and CFI: 0.999), which allows us to assess the specified models. The proposed dimensions also present a reasonable individual fit (Average Variance Extracted-AVE and Composite Reliability Coefficient-CRC). The resources of the nonprofits are observed from both the economic and financial point of view (factor loadings-[0.911-0.997]) and from the human resources point of view (factor loadings-[0.719-0.743]). The depth and breadth of the economic and financial information are indicators of online accessibility (factor loadings [0.710-0.991]). The achievements of the entity consist of two latent dimensions, economic performance (factor loadings-[0.998-0.999]) and private funding (factor loadings-[0.924-0.981]), as well as three indicators, state funding, regional funding and social performance, which are introduced into the structural model with a zero measurement error (Bollen, 1989).

Having analysed the goodness of fit and the results of the measurement model, the results obtained for the structural model can be assessed. In Table 4, the first path analyses the relation between economic/financial resources and organizational achievements through the online accessibility variable. We can observe that there is no indirect effect between them (0.000; pvalue>0.100).

Table 3. Measurement Model

	Estimate	Std. Dev	R ²	AVE	CRC
Resources					
Financial Resources by					
Cash and cash-equivalent	0.997¥	0.005	0.995	0.910	0.954
Equity	0.911¥	0.089	0.829		
Non-Current Liability	0.948¥	0.053	0.899		
Activity Grants	0.958¥	0.043	0.917		
Human Resources by					
Workers	0.743¥	0.147	0.448	0.466	0.731
Personal Expenses	0.719¥	0.163	0.483		
Working Hours	0.731¥	0.093	0.466		
Transparency Mechanism					
Online Accessibility by					
Financial Statements Accessibility	0.989¥	0.010	0.977	0.743	0.851
Financial Audit Accessibility	0.991¥	0.004	0.981		
Financial Statements Depth	0.710¥	0.045	0.504		
Financial Audit Depth	0.713¥	0.044	0.508		
Achievements					
Economic Performance by					
Operating income	0.998¥	0.002	0.995	0.997	0.998
Earnings before taxes	0.999¥	0.001	0.998		
Net Profit	0.999¥	0.000	0.999		
Private Funding by					
Don. Individuals	0.981¥	0.020	0.962	0.924	0.961
Don. Financial Entities	0.978¥	0.024	0.957		
Don. Nonprofits	0.924¥	0.074	0.853		
State Funding	1.000	-	-	-	-
Regional Funding	1.000	-	-	-	-
Social Performance	1.000	-	-	-	-

*p<0.10; †p<0.05; ¥ p<0.01

Table 4. Structural Model

	Financial Resources	Human Resources	Online Accessibility	R²	Goodness Fit
<i>Direct Effects</i>					
Online Accessibility	0.001	0.034	-	0.001	
Economic Performance	-0.997¥	-0.036*	0.008¥	0.990	
Private Funding	0.992¥	-0.007	0.007¥	0.984	
State Funding	-0.036¥	-0.098	-0.088†	0.019	
Regional Funding	-0.033¥	-0.027	0.002	0.002	
Social Performance	-0.018¥	0.017	0.037	0.002	
					χ ² [10]: 7.774, pvalue: 0.651, RMSEA: 0.001, SRMR: 0.004, CFI: 0.999
<i>Indirect Effects</i>					
Economic Performance	0.000	0.000			
Private Funding	0.000	0.000			
State Funding	0.000	-0.003			
Regional Funding	0.000	0.000			
Social Performance	0.000	0.001			

*p<0.1; †p<0.05; ¥p<0.01

This result could be explained by the lack of a direct relation between economic/financial resources and online accessibility (0.001; pvalue>0.100). In other words, the observed lack of indirect effect is caused by the non-existence of a significant effect between economic/financial resources and online accessibility. The second path studies the mediating role of online accessibility in the relationship between human resources and organizational achievements. The lack of an indirect effect through online accessibility can again be observed (parameters [-0.003; 0.001]; pvalue>0.100). The reason behind this result is the non-significance of the direct effect between human resources and online accessibility (0.034; pvalue>0.100). This result implies that the online accessibility does not have a positive mediating effect on the relation between resources and organizational achievements. Nevertheless, we can observe direct effects between online accessibility and some dimensions of achievements, such as economic performance (0.008; pvalue<0.010) and private funding (0.007; pvalue<0.010).

This result could be influenced by the public or private character of the nonprofit, which may condition the role of online accessibility in the previous relationships. Table 5 shows the results of the estimations in the different subsamples. The fit of the subsamples of private (χ²₍₁₀₎: 21.393, pvalue: 0.019, RMSEA: 0.068, SRMR: 0.078, CFI: 0.911) and public nonprofits (χ²₍₁₀₎: 11.403, pvalue: 0.327, RMSEA: 0.038, SRMR: 0.043, CFI: 0.955) shows an acceptable value, which allows us to assess the different parameters.

Table 5. Multigroup Analysis

Private Group (N=73)						
	Financial Resources	Human Resources	Online Accessibility	R²	Goodness Fit	
<i>Direct Effects</i>						
Online Accessibility	-0.105¥	0.087		0.022		
Economic Performance	-0.998¥	-0.013¥	0.005	0.998		
Private Funding	0.997¥	-0.007	0.006	0.996		
State Funding	-0.042¥	-0.252†	0.389†	0.197		
Regional Funding	-0.036†	-0.023	0.087	0.009	χ ² [10]: 21.393, pvalue: 0.019, RMSEA: 0.068, SRMR: 0.078, CFI: 0.911	
Social Performance	-0.021*	-0.094	0.176	0.037		
<i>Indirect Effects</i>						
Economic Performance	-0.001	0.000				
Private Funding	-0.001	0.001				
State Funding	-0.041†	0.034				
Regional Funding	-0.009	0.008				
Social Performance	-0.018	0.015				
Public Group (N=153)						
	Financial Resources	Human Resources	Online Accessibility	R²	Goodness Fit	
<i>Direct Effects</i>						
Online Accessibility	-0.038	0.050		0.004		
Economic Performance	0.088	-0.331	0.075¥	0.125		
Private Funding	0.081	-0.008	0.022†	0.007		
State Funding	0.073	-0.043	-0.161¥	0.035		
Regional Funding	0.077	-0.070	0.045¥	0.013	χ ² [10]: 11.403, Pvalue: 0.327, RMSEA: 0.038, SRMR: 0.043, CFI: 0.955	
Social Performance	-0.082	0.033	0.031*	0.010		
<i>Indirect Effects</i>						
Economic Performance	-0.003	0.004				
Private Funding	-0.001	0.001				
State Funding	0.006	-0.008				
Regional Funding	-0.002	0.002				
Social Performance	-0.001	0.002				

*p<0.1; †p<0.05; ¥p<0.01

Public nonprofits maintain the previous pattern of behaviour. The interrelation between online accessibility and economic and financial resources (-0.038, $p > 0.100$) and human resources (0.050; $p > 0.100$) cannot be observed. However, online accessibility is linked to all of the organizational achievements variables. Public nonprofits enhance their economic performance (0.075; $p < 0.010$) and their financial diversification, both at a private (0.022; $p < 0.050$) and public level (0.045; $p < 0.010$). Moreover, online accessibility is associated with the participation of a larger number of users in the social programmes developed by the nonprofit (0.031; $p < 0.100$). However, we can observe a lower level of state funding (-0.161; $p < 0.010$), which is due to the costs of online accessibility as part of the transparent policy of the nonprofit. Particularly, the observed negative sign reveals that if a nonprofit develops online reporting mechanisms, the entity will need to invest a part of its economic resources. This level of investment supposes that online accessibility has advantages for this type of entities. However, the nonprofit organization must support a cost for the implementation of this mechanism of reporting. In any case, these results show how, for public nonprofits, online accessibility is not a strategic element, but is only considered as a final operative aim oriented to accountability. Private nonprofits maintain a different behaviour. Financial resources have a direct impact on online accessibility (-0.105; $p < 0.010$). The negative sign indicates that, for these entities, this transparency mechanism is a need whose origin is the decrease in financial resources on the market. These entities have a more volatile funding than public nonprofits. Thus, the lack of financial resources, especially private ones (0.997; $p < 0.010$), is the element that motivates transparency for these entities. The results obtained show how the decrease in financial resources for private entities tends to generate economic activity (-0.998, $p < 0.010$), a search for state (-0.042, $p < 0.010$) or regional (-0.036, $p < 0.05$) funding and a reduction of social programmes and number of users (-0.021; $p < 0.100$). Online accessibility is understood as playing a mediating role, as an organizational capability, since it enhances the obtaining of private financial resources (0.389; $p < 0.050$). Thus, it becomes an element of transition between the lack of financial resources and the entities' financial diversification (-0.041; $p < 0.050$), ceasing to be a final aim and becoming a strategic element integrated into the management of the organization or a capability which will lead to a reduction in dependences and to the obtaining of competitive advantages.

Consequently, it is not possible to reject the proposed hypothesis, since the public or private character of the nonprofit has a positive moderating effect on the relationship between resources and organizational achievements, online accessibility being a strategic tool in private nonprofits.

5. Discussion

The promotion of online accessibility in nonprofit organizations has different motivations, influenced by the contextual environment (Pape et al., 2016). When there is a tendency to parcel out the provision of public social services between different organizations, increasing the uncertainty and variability of funding, as in southern European countries, the adaptation of public and private nonprofits' financial

structure to their context is a need (Zhi, 2014). In this sense, online accessibility could be considered a strategic tool which favours the diversification of funding and the creation of value (Krishnan, Yetman and Yetman, 2006; Trussel and Parsons, 2008; Khumawala et al., 2010; Gandía, 2011).

However, online accessibility could be also considered as the answer of an organization to the needs and pressures of a society (Pasquier and Villeneuve, 2007). In recent years, there has been strong regulatory pressure in European countries through the Transparency Acts to change the role of transparent practices within organizations. As a result, online accessibility is considered an instrument oriented to accountability (Ball, 2009; Themudo, 2013; Gandía, 2011; Saxton et al., 2014) with null effects on the strategy of the entity. In the provision of public social services by nonprofits, our results show that the online accessibility is still a challenge, at least in Spain, but it is an element that can potentiate the social and economic achievements of the organization. Our results also reveal that the role of this transparency mechanism is not the same in all Spanish nonprofits related to the promotion of public social services. Some previous research has found similar results, distinguishing between the impact of transparent practices in public nonprofits (subordinate relationship) and private nonprofits (collaborative relationship). Jang and Feiock (2007) find greater pressure to integrate these practices into the organizational strategy of private nonprofits. The main reason for this is the financial need of these entities, which must compete in financial markets (Finkler et al. 2016). In contrast, public nonprofits are mainly funded by public administrations in a subordinate relationship (Liao, Foreman and Sargeant, 2001; Dolnicar et al., 2008) and could orient their online accessibility to accountability (Brinkerhoff and Brinkerhoff, 2015).

Our results confirm that, nowadays, the role of online accessibility in public nonprofits is different from private organizations in the provision of public social services (Dunleavy and Hood, 1994; Hansen and Ferlie, 2016). In Spain, there is a long way to go in the promotion of transparency mechanisms, as online accessibility, as a strategic management practice, especially in public nonprofits. Public nonprofits need to make a greater effort to integrate this kind of practices because they are wasting competitive advantages such as financial diversification. Furthermore, they should generate user trust and adopt transparent mechanisms (Grimmelikhuijsen et al., 2013). However, our results show that public and private nonprofits evolve in the same direction and that online accessibility is necessary in both cases. The use of this element will tend to converge between them, higher competitiveness leading both types of entities to obtain funds, especially in periods of public budget cuts (Funnell and Cooper, 1998).

6. Conclusions

Spanish public foundations are a type of nonprofit organization dedicated to the provision of public social services. They are regulated by the foundations acts and the public administration act, which defines the pillars of the provision of social services. Consequently, these entities must develop a social mission, although they should guarantee a minimum level of profit achievements

to financially survive. This double mission, social and economic, configures these entities as social enterprises. The aim of this study was to analyse the role of online accessibility, as a tool of transparency, to integrate stakeholders' needs and maintain a reasonable level of social and economic performance.

The results reveal that the role of online accessibility, as transparency mechanism, can vary depending on the relationship between nonprofits and governments and the origin of their financial resources. Although there is a convergence process between public and private nonprofits, since both share the need to be transparent, their models of transparency are not the same. The nonprofits promoted by governments, in a subordinate relationship, identify transparency practices, as online accessibility, with accountability, while private nonprofits, with a collaborative profile with respect to governments, are more oriented to the involvement of stakeholders in the management of the entity and consider these practices as a strategic tool used to manage their relations with them. Private initiative implies the promotion of online accessibility and transparency in the obtaining of higher levels of economic and social performance and in the funding obtained by the entity. This promotion will not be seen in the case of public nonprofits because their funds depend mainly on the budget of their promoters and the level of performance is not the main criterion for budget allocation. Subordination is a dissuasive element since the cost of integrating transparency mechanisms may not be compensated by the benefits they add and, consequently, online accessibility will be considered as a resource at the same level as human or economics resources. So, public nonprofits will have little incentive to use transparency as a strategic tool and they usually consider it a legally-imposed element.

Some limitations have been detected in this study. In the measurement of online accessibility, we have only used the breadth and depth of the accounting information as measurement criteria. Furthermore, the measurement of social achievements has been linked to human resources, as there is no other public, transparent and directly comparable information. Moreover, the results obtained are based on a sample from one country and during a period of crisis. The results might change in different contexts and in different public administration styles. In this sense, the possibility of comparing between different countries would enable us to enrich this analysis and to extrapolate these conclusions to different cultural contexts. These limitations leave open future research lines such as the analysis of the steps that governments should take in the promotion of transparency mechanisms in the public nonprofit sector. It would be interesting to study other aspects that the Third Sector and governments should share in the promotion of their collaborative relationships, especially with regard to the integration of the needs of stakeholders.

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