

WORKING PAPER

MANAGEMENT CONTROL IN NON-PROFIT ORGANIZATIONS:
THE CASE OF THE ASSOCIATIONS OF ECONOMISTS IN SPAIN

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Abstract

The number of non-profit organizations has grown considerably over the last decades, however management control techniques are not being introduced with the same frequency as in lucrative organizations. The increased competition in this sector has created a growing interest in management control techniques but with little empirical research in the area.

With the aim to throw some light over the uses of management control in professional associations we have focused in the associations for economists in Spain as a particular case of a non-lucrative body. Specifically, the paper comprises three surveys addressed to the following sectors:

- 1) To the 30 Spanish associations of economists.
- 2) To associations related to the business and/or economics area operating in the United Kingdom.
- 3) To members of the association of economists in Catalonia (*Col·legi d'Economistes de Catalunya*).

Results indicate that management accounting tools are used exceptionally, many times only the minimum legal requirements. The critical situation of the associations of economists in Spain requires the implementation of information systems, specially taking into account the different specialities of economists and offering to its members, services and products that are not available through profit organizations.

Keywords: non-profit organizations, management control, economists, professional bodies.

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MANAGEMENT CONTROL IN NON-PROFIT ORGANIZATIONS: THE CASE OF THE ASSOCIATIONS OF ECONOMISTS IN SPAIN

1. Introduction

The number of non-profit organizations has grown considerably over the last decades, however management control techniques in these organisations has not been introduced to same extent as in lucrative organizations. Over the last decade and due to the increased competition in this sector, a growing interest has emerged in the implementation of management control techniques.

With the aim to throw some light over the uses of management control in professional associations we have focused in the professional associations for economists in Spain as a particular case of a non-lucrative body. The interest behind this election lies in the critical situation that associations of economists are facing in Spain. Basically, this situation has arisen due to the lack of a clear mission statement able to differentiate these associations from other profit organisations offering similar services. Consequently, these bodies are witnessing a decrease in the number of associates.

The main objectives are:

- 1) Describe the current situation of the non-profit sector, and particularly the situation of the association of economists in Spain.
- 2) Identify and analyse the development of management control systems used by these organisations and how the information obtained is used for strategic planning.
- 3) Explore the opinion held by members of associations of economists in Spain in relation to the services offered.

2. The non-profit sector

The non-profit sector (NPS) is considered one of the three sectors of the economy, along with the private and the public sector. Over the last decades, the NPS has experienced a great development increasing both in size and in activity. Specially countries such as the UK and the USA have witnessed the development of this sector from the end of 19th century. Even though this spectacular growth there is a widely recognised lack of global data on this sector.

One of the most recent studies (Salomon et al, 1998) gathers data from twenty-two countries. The authors state that in 1995, the NPS was a 1.1 trillion industry which employed 19 million full-time workers. The average expense of the NPS was 4.7% of

the GNP. Therefore, the non-profit sector represented nearly 5% of non-agricultural employment, approximately 9% of employment in the services sector, and 29% of employment in the public sector.

In 1999, non-profit USA organizations received \$9.7 billion from donations and private contributions, which represented a 22% increase over the previous period and only half of the forecasted donations for the year 2000. Non-profit organizations accounted for 8% of the GNP and almost 10% of employment (Piquer, 2000).

In the traditional literature, a non-profit organization is considered to include the following features:

- ❑ The main objective of the organization is to offer social services to citizens or to their associates.
- ❑ Services offered are of diverse nature (can include health, education, culture, sports, leisure, religion, environmental, labour, professional...) and can act at various regional contexts (local, national, international...).
- ❑ Most of its members contribute to their work voluntarily.
- ❑ Usually, NPOs adopt a non-mercantile legal form (i.e. foundation, association, sport organization, mutual organization, professional body, federation and so on).
- ❑ It has a non-governmental character.
- ❑ In the case of obtaining profit, this is not distributed amongst its partners but used to improve the services offered and/or reinvested in the structure of the organisation.
- ❑ Although a NPO has access to the same sources of finance than private companies, generally most resources come from private individual donations, other NPOs, private companies or the public sector.
- ❑ An NPO enjoys tax advantages (varying according to the type of NPO and the country where it operates).

2.1. The non-profit sector in Spain

Data related to the NPS in Spain is less spectacular, according to Serra Martin (1990) this is mainly due to a lack of social and legal recognition as well as the little economic weight that the NPS represents in the country. This idea is also emphasized by Rodríguez Cabrero (1991) when referring to the Spanish context:

"the problem of the absence of data on its structure, level of intervention, financial weight, conditioners and social effectiveness" (p. 46)

Various authors (see, for example, Barea and Monzón, 1995; Vernis et al., 1997 and Marcuello, 1991) point out that this lack of global statistics hinders the evaluation of the sector and its development. In addition, the few existing registers are unreliable because there are numerous non-registered organizations and losses and modifications are not accurately registered. Furthermore, according to Barreno (1991) databases created by the public administration and other organizations have been constantly changing the classification criteria which makes even more difficult the establish comparisons and evolution trends.

The study carried out by Salomon et al. (1998) included Spain¹ as one of the countries chosen. The authors state that the NPS generated 5.8% of the Spanish GNP in 1996 and a 7% was estimated for 1999. More than 1.500.000 persons worked in the GNP although only 548.266 received a salary for their services and the rest were volunteers who dedicated more than four hours per week to the organization. In 1996, the number of registered non-organizations is 253.507 (see Table 1 for details).

Table 1. Non-profit organizations in Spain

Associations:	174.916
Sports clubs:	58.085
Cooperatives:	7.822
Training centres:	6.392
Foundations:	5.698
Associations of social forecast:	400
Health Centres:	144
Saving Banks with social work:	50
Total	253.057

2.2. Management Accounting Information Systems (IS) in NPOs

The particular features of NPOs condition the management control system. An important study financed by CIMA in the UK and directed by Ashford (1998) analyses the management accounting tools used in 316 NPOs in five different sectors: 1) services of charity, 2) independent schools, 3) professional associations, 4) neighbours associations and 5) grant-making trusts. According to the author the *budget* is the management control information system used more frequently (92% of the organizations). *Financial accounting* and *cost accounting* come in second term. It must be taken into account that charity and neighbours associations are obliged by law to register the cost of their activities. Most managers agreed that costing control is an important tool, even though it was not implemented in their organizations. It was observed that NPOs members have little input in the budgeting process, leaving the task to the organizations' accountant.

¹ Responsible researcher for Spain José Ignacio Ruiz, Universidad de Deusto.

Therefore, in practice the budget has little importance when managing the NPOs' resources. In fact, 95% of managers interviewed had no references evaluating the proceedings of the NPO members.

The most cited motives for the lack of management control systems were "lack of training", "no real need" and "excessive cost of implementation". In general, there was an uncertainty as to whether the benefits would outweigh the costs of implementing and keeping up-dated the management control information systems.

It is worth noting that 20% of the surveyed organizations used non-monetary indicators, mostly refereeing to employee satisfaction and social image. The author concludes that NPOs implementing management control IS in order to measure outputs and evaluate both proceedings and results are more successful than other organizations. Usually, it is more likely to find successful NPOs in markets where there is high competition and therefore a need for more information to evaluate viability.

In line with these results, Lingle and Schiemann (1996) conducted a wide survey to companies from all activity sectors, including NPOs. The authors conclude that successful companies, besides following financial results also pay attention to the satisfaction of clients and employees. Effectively managed companies are organic and integrated organizations, i.e. the different units support the strategy of the company. Other mechanisms of successful organizations identified by the authors are: clarity in internal and external communications, coordination amongst projects and a well-defined company culture. The authors identified three important deficiencies in the management control information systems of the company:

- (i) Organizations with unclear objectives tend to use static measurement systems that do not provide relevant information.
- (ii) Organizations that accept rigidly the current information systems usually miss areas in which they could improve.
- (iii) Organizations focusing excessively on measuring activities and not on the results of the measurements.

Drucker (1990) demonstrates how NPOs in the USA are becoming leaders in two areas of organizational management: first in strategy and effectiveness of management team and secondly, motivation and productivity of employees. According to the author, organizations have been able to define which changes outside the organizations are considered "results" and have concentrated on achieving them. Usually, well-defined objectives help the generation of innovative ideas and facilitate their implementation.

Steiner et al. (1994) study the effects of introducing a strategic planning process in three NPOs. In the three cases, the introduction of a strategic planning had positive effects on the organization. The first NPO, the Wayne County Department of Social Services (part of the Michigan Department of Social Services) operated in the area of social services. With the introduction of a strategic plan the organization was able to reduce employee errors by 5% and increase their motivation. The objective of the second NPO, the Jewish Foundation for Group Homes, was to aid the disabled to find suitable accommodation.

The implementation of a global strategy in the organization improved the degree of the employees' commitment to the job as well as providing them with more independence. In this case, the success of the management tools was measured by the level of satisfaction of the users. Most users confirmed an improvement in the quality of the treatment received and a reduction in the waiting lists. In the third case, the Seattle Public Service Hospital, the results were also positive: the objectives of the hospital were approved with the consensus of all employees, raising the employee's satisfaction and the quality of the offered services.

Similarly, Wiesendanger (1994) studied four NPOs which accused several organisation problems. Broadly, the authors state that the great dependence on external funds of this type of institutions require a clear mission and good policy on company communication. The author also remarks the importance of a creative marketing strategy as well as an appropriate financial planning. The first NPO presented by the author was a women's association, the American Association of University Women. The problem of this organisation presented was a continuous decrease in the number of members and the lack of a consistent mission for all the different areas. The improvements introduced were (1) the introduction of a strategic plan, reviewed every other year, in which all the hierarchic levels of the organization were involved (2) the approval of urgent measures to regain the viability of the institution, through the allocation of responsibilities.

The second NPO, the American Heart Association, witnessed how its economic resources diminished considerably over a period of time. The association became viable again through an exhaustive internal analysis of the organization's structure, by establishing agreements with competitors in order to diversify activities, by producing a detailed program of proceedings and outsourcing non-critical functions.

The third case was the organization, Dropping the Cow, an artists' association with a lack of identity and scarce economic resources. The institution was saved through the implementation of a marketing plan to build a public image and communicated its mission. The NPO also signed agreements with the advertising companies in order to get promotions at a lower cost.

The fourth case, the National Private Truck Council, had financial difficulties to offer the services that its members required. The organisation opted for the development of products and services that its associates could not find in the market place.

3. Economists and their associations in Spain

The profession of economist has little tradition in Spain, it is not until 1943 that the first Faculty of Economic and Business Sciences was created. Since then, the development of Faculties has been considerable due to an increasing demand for graduates. For example, in 1998 there were 55 faculties which provided 6.36% of the total supply of employment in graduates.

Given the features of the academic programme, graduates can exercise professionally in a wide variety of fields both economic and social. This width of fields in which graduates can develop their knowledge has been the main criticism of the profession, mainly in times of economic crisis, and has also conditioned the type of professional bodies that integrate these professionals.

Professional bodies for economist are corporations of public rights that according to their status should be members compulsory if they want to exercise the profession, and has a voluntary character for professionals working in the public sector. These professional bodies, responding to the professional statues of the economist, defend the use of the term "economist" only for the professionals who are associated, but society uses the term "economist" for all graduates, without differentiating whether they belong to the professional body or not. Therefore, in practice, most graduates do not perceive it is necessary to become a member of the association to exert the profession.

The main activities of these bodies are:

- (i) To provide continuous development to their members,
- (ii) To build a legal and institutional framework.
- (iii) To offer specialized services based on the professional needs.
- (iv) To achieve fluid relations with public institutions, for example to strengthen the employment market and to promote the exchange of professional experiences.

Even though the number of graduates in economics has been increasing, the rate of growth of membership in professional associations has been yearly decreasing. This implies, that an important percentage of recent graduates are not attracted to becoming associates. Furthermore, the active participation of existing members in the association is very low, around 20%. This is because many activities and services offered by the association can also be found in our profit-making organisations, sometimes at lower prices and even more specialised. This situation has lead the professional bodies to register growing losses year after year.

It is worth mentioning that many members are not active in the association and potential members feel that the payment of the annual fee is excessive for the services obtained in return. With this scenario, we could affirm that the future of these institutions in Spain is uncertain. Our objective is to analyse which are the activities of the association and identify its weakest points.

4. RESULTS

4.1. Management accounting information systems in the Professional Bodies of Economists in Spain.

A questionnaire was sent to the 30 associations of professional economists in Spain with a response rate of 100%. The responses were analysed with SPSS. The main results are:

- ❑ 46,7 % of the organisations have a cost accounting system, calculating costs and budget by the nature of the costs (i.e. personnel, suppliers, materials...).
- ❑ None of them calculated the costs of programmes or services offered.
- ❑ None of them prepared a budget for the programmes or services.
- ❑ Only 13,3% use strategic planning with a long term view.
- ❑ Most of the institutions use an incremental budget which is not modified during the accounting year unless something extraordinary happens.
- ❑ Budget deviations are calculated annually in order to liquidate the budget. The information provided by the deviations is used for management purposes in 86,7% of the organisations surveyed.
- ❑ The institution's objectives are not always well-defined. The most mentioned objectives are: (i) to increase the number of associates, (ii) to increase the number of services and activities offered and (iii) to improve the quality of executive education. None of the objectives had measured economic purposes.
- ❑ Managers left in second term objectives related to effectiveness, efficiency and the economics of their management.
- ❑ Managers consider that implementation of a formalized system of indicators is not suitable.
- ❑ Managers use non-financial indicators. Basically, the evolution of members, activities, services and the development of the job market and the training programmes offered.
- ❑ Few institutions have a formal system of indicators in an integral balanced score card. In general, managers think that such measures are not appropriate for their institutions. This is related to the size of the association as well as the volume of its budget because the benefits of incorporating sophisticated systems of indicators do not outweigh the costs. In any case, if the objectives are not clearly set up, it becomes difficult to measure which indicators are more suitable.

It is observed that the number of management accounting instruments varies according to the size of the association. In the same way, a more formal information system usually translates into an adequate organisational structure, a clear mission and clear objectives.

The volume of activity is related to the introduction of management accounting information systems, and therefore, to the improvement of the systems of management control. If an association increases its membership this implies an the greater volume of

resources. It is also possible that the number of employees will grow. This might create the need for an improved information system in order to obtain more accurate and trustworthy information.

All of the professional bodies surveyed agree in that the professional specialisation of their members conditions their type of participation with the professional body, and therefore it would be very interesting to reflect their specialisation in the management accounting instruments.

A summary of the main results is presented in Table 2.

Table 2. Management control and information systems in the Professional Bodies of Economists' in Spain.

	Total	Number of members			
		> 450	451 - 999	1.000 - 2.499	> 2.555
No. organisations	30	10	8	8	4
Financial accounting	96,7 %	90 %	100 %	100 %	100 %
Cost accounting	46,7 %	40%	37,5 %	37,5 %	100 %
<i>Direct costing</i>	50%	60%	37,5%	25%	100%
<i>ABC</i>	0 %				
<i>Costs by programmes or projects</i>	0 %				
<i>Costs by nature</i>	50%	40%	62,5%		
Budgeting process (incremental)	100 %	100 %	100 %	100 %	100 %
Deviations calculated					
<i>Monthly</i>	7,7 %			16,7 %	25 %
<i>Four times a year</i>	15,4 %	40 %			
<i>Twice a year</i>	15,4 %	20 %	16,7 %	83,3 %	25 %
<i>Annually</i>	61,5 %	60 %	83,3 %		
Approved strategic plan	0%				
Long-term budgeting	13,3 %	0 %	12,5 %	0 %	75 %
Balanced score card	10 %	0 %	0 %	12,5 %	50 %
Qualitative indicators	30 %	30 %	37,5 %	37,5 %	0 %
Satisfaction surveys	16,7 %	10 %	25 %	12,5 %	12,5 %
Annual report	70 %	80 %	62,5 %	50 %	100 %
Mission statement ²	0 %				
Objectives annually reviewed	40 %	40 %	50 %	12,5 %	75 %

² The mission statement is not officially approved in any of the cases. However, 83,3% of the associations state which is their mission.

	Total	Number of members			
		> 450	451 - 999	1.000 - 2.499	> 2.555
No. organisations	30	10	8	8	4
Use of annual objectives in the budgeting process	80 %	80 %	100 %	50 %	100 %
Use of deviations for management purposes	86,7 %	100 %	75 %	75 %	100 %
Positive response to the introduction of management control systems by professional specialisation	83,3 %	80 %	87,5 %	75 %	100 %

4.2. Survey to associations in the United Kingdom

This section explores management control systems used by English professional associations related to the areas of economics and businesses. Specifically, we aim to:

- (i) Identify the accounting management tools used more frequently.
- (ii) Study the evolution of management control systems when the number of associates increases.
- (iii) Explore the opinion of managers in relation to the introduction of accounting information tools and their contribution to the positive evolution of the association, i.e. do the benefits outweigh the costs?

Users of associations in the United Kingdom have similar features to the users of associations in Spain. The main difference strikes in that Spanish Economists' Associations include graduates working in a wide variety of different branches, whereas associations in the UK are organised by professional specialities.

Twelve professional associations were selected of which 6 had increased the number of members during the previous five-year period. In the rest of associations, the number of membership were either constant or had decreased during the same period. The main results are presented in Table 3. It can be observed that associations that have experienced increases in their membership elaborate a long-term strategic planning which also include specific marketing plans. This implies that the mission of the association is more clearly defined as well as the general objectives and strategies. It is also worth noting the use of non-financial indicators in their information systems, the periodic distribution of satisfaction surveys and the degree of sophistication of their cost accounting systems.

Managers interviewed point out that the formalisation of information systems leads to (i) an improvement on the quality of services offered (ii) it facilitates the identification of the mission statement and appropriate objectives (iii) speeds up the gathering of external and internal information important for the institution and (iv) an improvement on the

effectiveness and efficiency of employees. However, most managers do not confirm that the direct consequence of these changes is an increase of membership.

Finally, it should be noted that given the sample size of this study, the results are merely indicative and no further generalisations can be drawn.

Table 3. Management control and information systems in Professional Bodies in the UK.

	Evolution number of membership		
	Increase	Constant	Decrease
No. organisations	6	3	3
Financial accounting	100 %	100 %	100 %
Cost accounting	83,3 %	100 %	100 %
<i>Direct costing</i>	0 %	33,3 %	
<i>ABC</i>	16,7 %		
<i>Costs by programmes or projects</i>	66,7 %		
<i>Costs by nature</i>		66,7 %	100 %
Budgeting process	100 %	100 %	100 %
Deviations calculated			
<i>Monthly</i>	33,3 %		
<i>Four times a year</i>	66,7 %		33,3 %
<i>Annually</i>		100 %	66,7 %
Approved strategic plan	100 %		
Qualitative indicators	100 %	33,3 %	33,3 %
Satisfaction surveys	100 %		
Mission statement	100 %	33,3 %	0 %
Objectives annually reviewed	100 %	33,3 %	33,3 %
Use of annual objectives in the control of management	100 %	33,3 %	33,3 %
Management accounting tools help positively in the management control process	100 %	33,3 %	33,3 %

4.3. The professional body of economists in Catalonia (El Col·legi d'Economistes de Catalunya)

The results obtained with the previous empirical studies presented seem to confirm the positive effects of the implementation of accounting management tools in non-profit organisations in situations of crises or with a constant number of membership.

In this last section, we have chosen a specific association of economists: the association of economists in Catalonia, created in 1985 and which currently registers 5.500 economists. In line with other Spanish associations, this body has also been experiencing a decrease in the number of new associates.

According to several authors (The first objective of a strategic planning process is to define the organisation's mission, for that it is necessary to know the users of the organisation (see, for example, Bryson (1990), Coates (1997) or Anthony (1998)). For that reason, a survey was first designed and distributed amongst 290 associates of the body of economists in Catalonia. The response rate was 45,17 %, fairly high, considering that in the Spanish context is around 15 % (García Benau et al., 1993).

The data has been subject to a correspondence analysis with the software SimCA. This is a multivariable method used with qualitative data. The objective was to determine the satisfaction and degree of participation as a function of the professional specialisation of the members.

At a general level, it is observed the participation of members in the activities and services offered by the association is fairly low, around 30%, which might indicate that the services offered are not in line with the needs of its members. It must be noted that there are significant differences between evaluation of services offered and specialisation of the member. For example, economists that act as consultants or perform in the areas of finance and taxation are likely to be more active in the association and to value more positively the activities offered by the association.

Positive feed-back is received regarding the information services provided by the organisation: news in each speciality, periodicals, specialised publications, thematic reports and debates. This results are in line with the main reason stated to become a member of the association: "keeping up-dated with developments in the profession". Continuous specialised training also received a positive response.

Summarising, members seem to value more positively specialised information as well as specific training highly related to their particular area. This results might serve as an indication to the association to place more emphasis in these type of activities leaving less specialised products to other non profit-making organisation.

Overall, the image that the members hold of the organisation is positive. The main requests from the members to the organisations are: in first instance, to benefit from service and products of quality. In second term, the sense of belonging to an organisation with great projection and social influence, and finally, the organization must act as a defendant of the profession when required.

5. Conclusions

General conclusions drawn from these three studies are:

- ❑ The difference between a profit and a non-profit organisation lies in the type of objectives that these organisations set up for themselves. An ONP, although cannot afford continuous economic losses, its main objective has a social character. Furthermore, with its resources, the organisation must offer the maximum services to their beneficiaries. One of the main problems is how to measure the outcomes, many authors agree that social outcomes are difficult to quantify.
- ❑ An added difficulty arises when many of ONP are managed by volunteers or non-professionals and, as consequence, in many cases there are very few or inexistent management procedures and techniques. Inexperienced managers control the organisation just by following the minimum legal requirements. In a context where economic resources are becoming more difficult to obtain, managers should have enough knowledge and experience to introduce more advanced management control instruments.
- ❑ The correct implementation of a long-term strategic plan helps to manage an ONP leading to positive results not only at a mere economic level, but it also translates to a more efficient distribution of resources, the satisfaction of employees raises and the social objectives are achieved more easily.
- ❑ The results seem to indicate that there are many positive effects to the formalisation and sophistication of accounting instruments such as information systems for management control. The main result is an improvement on the quality of services offered. It also facilitates the identification of the mission statement and appropriate annual objectives. It might be possible that the implementation of an information systems for management control and its mentioned consequences could lead to an increase in membership. In any case, with the introduction of such measures, managers state that the level of efficiency and effectiveness increases.

Specific conclusions related to professional bodies of economists in Spain are:

- ❑ The diversity of branches that characterises the profession of economist conditions their professional organisations and, therefore, its information systems.
- ❑ Graduates in economics and business have been growing steadily during the last decades, in consequence, professional bodies of economists also had a potential increase in the number of members. However, most Spanish professional bodies of economists are not only stagnant but in some cases are experiencing a decrease in the number of members. This might be due to a low level of satisfaction from actual members.
- ❑ Since membership is not compulsory to graduates, the professional body must compete with products and services offered by profit organizations, in many occasions these are more competitive in price.

- ❑ The participation index of members in activities organised by the professional bodies is low.
- ❑ Members main requirements to the professional body are: (1) to benefit from quality services and products (2) the sense of belonging to an organisation with great projection and social influence (3) to act as a defendant of the profession.
- ❑ Professional bodies of economists have implemented the management accounting tools legally required (financial accounting and budget) but these are not used for management purposes. Overall, these NPO lack a long-term strategic planning and do not use financial indicators.

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