

RESEARCH ARTICLE

Third sector crisis management and resilience: Reflections and directions

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Abstract

This paper examines the challenges posed to third sector organizations by major external crises that from time to time beset national and global communities. In so doing, it unpacks the multiple characteristics and complexities of concepts and related issues involved in organizational crisis management and resilience. This reveals the importance of shared sensemaking, issue identification, response types and implementation, organizational coping and adaptation, exploiting strategic opportunities, and conditioners of organizational resilience. Related insights are drawn from selected empirical studies involving non-profit organizational crisis responses to a range of major crisis events. Accountability and management control implications are induced, and a relevant ongoing agenda for accounting research is presented.

KEYWORDS

collaboration, communication, control, crisis management, resilience

1 | INTRODUCTION

The national and global disasters that beset humanity are far more frequent and significant than most casual observers routinely appreciate. They range across regular recurrences of earthquakes, floods, wildfires, cyclones, typhoons, hurricanes, tornadoes, heatwaves, famines, volcanic eruptions, avalanches, blizzards, tsunamis, epidemics, and pandemics. In 2021, natural disasters totaled over 430 events globally, causing 10,492 deaths, affecting over 100 million people

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and causing approximately US\$252 billion in economic losses. The average annual number of disasters internationally between 2001 and 2020 was 347 with average annual deaths for that period of 61,212 and over 193 million people affected annually (OCHA, 2022). The major epidemics and pandemics of the past century have included Spanish flu, Asian flu, cholera outbreaks, Hong Kong flu, Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Syndrome (AIDS), Severe Acute Respiratory Syndrome (SARS), swine flu, polio, Ebola, Zika virus, Covid-19, and monkeypox (Council on Foreign Relations, 2022). The ongoing Covid-19 global pandemic as of the end of August 2022 had produced over 596,000,000 confirmed cases including over 6,400,000 deaths (WHO, 2022).

Governments have traditionally been seen as the primary first responders to such national and global natural and humanitarian crises. Understandably, this has attracted public sector researchers to examine public sector context, preparedness, and responses to such events. In the accounting discipline, this has attracted a modest corpus of emerging published research mainly focused on local, regional, and national government financial resilience, budgetary responses, accounting roles, management control systems, risk perception, and austerity management (e.g., Ahrens & Ferry, 2020; Anessi-Pessina et al., 2020; Barbera et al., 2020; Bracci & Tallaki, 2021; Tallaki & Bracci, 2021). However, in a neoliberal governmental and public sector environment over recent decades, small government has been in vogue, and many formerly directly delivered public services have been outsourced to the third sector (Grossi & Mussari, 2008; Lapsley & Miller, 2019).

Thus, the third sector has increasingly become a sector of major national social and economic importance, which has its own unique features and differing national contexts, working both independently and at times in co-operation with governments. As a major crisis response and management sector in itself, it therefore merits researchers' attention to its characteristics, potential, issues, accountability, and management control aspects. Definitional debates concerning the identity of the third sector have been in evidence for many years. They include recognition of the array of its forms from charities to social enterprises, to voluntary philanthropic organizations, religious organizations, and more. Potentially distinctive features have been alluded to in terms of their predating government services, volunteer initiatives, driving religious or philosophical belief systems, and more (Corry, 2010; Macmillan, 2013). Such identity exercises become even more complicated by third sector organizations' partnerships with private enterprises, government, communities, and public interest groups (Bode & Brandsen, 2014; Rees, 2014). Yet it is this litany of complexities that should attract researchers' attention to their potential distinguishing crisis response features, strategies, and challenges in comparison with the public sector.

Today, the third sector plays a major role in responding to many natural and humanitarian crisis events, locally, nationally, and internationally. It becomes involved both through the work of individual non-profit organizations, through strategic partnerships between non-profits, and through partnerships between non-profits and governments. Demand for non-profit services invariably outstrips their organizational resources, and yet those organizations are often central players in addressing the challenges posed to communities and societies by natural disasters, epidemics, and pandemics. This however presents crisis management and resilience challenges to these third sector organizations themselves. It is to these challenges that this paper turns its attention. As Ma et al. (2018) point out, to organizations striving for resilience, the challenges they face can be cognitive, strategic, political, and ideological. This becomes more easily appreciated when we recognize that a crisis can cause death, damage, harm to communities, upheavals in societal structures, and more. Crises themselves can be major events carrying huge impacts requiring urgent responses in situations of discontinuity and ambiguity. Those impacts affect communities but simultaneously impact non-profit organizations trying to deal with the aftermath of such crises. In managing crises, non-profits face a high stress environment replete with urgent demands from multiplying dilemmas requiring crisis management that takes into account psychological factors, the social, institutional legal, and economic environment, as well as public and other stakeholder perceptions (Boin, 2004; Zamoum & Gorpe, 2018).

Accordingly, this paper is offered as a thought leadership paper that articulates multidisciplinary theoretical concepts of crisis management and organizational resilience with particular reference to the third sector and offers proposals for a further research agenda addressing third sector organizations' responses to and management of major crisis events and situations. To this end, it first aims to map out and reflect on the key theoretical characteristics of organizational crisis management and resilience. From that combined perspective, it then sets out to evaluate the

implications for third sector organizations of empirical findings from crisis management and resilience studies sourced from multiple disciplines and published over the past decade. Based on these foregoing two aims, it then identifies an emerging agenda for the attention of accounting researchers addressing the accounting, accountability, and management control dimensions of third sector organizations' strategies for responding to major natural and humanitarian crises.

With respect to the literature and evidential sources for this study, the paper's analysis is framed through an overview of emergent multidisciplinary sourced definitions, issues, concepts, and relationships drawn from the interdisciplinary literature on crisis management and resilience. Consistent with Parker and Troshani's (2022) critique of structured literature reviews, the sources included in this study are not intended to offer or represent any structured form of literature review. They have been purposively selected (Parker & Northcott, 2016) from a broad range of multidisciplinary literatures as relevant to the specific aims of this paper and with a view to eliciting a multi-perspective understanding of crisis management and resilience concepts and to identify empirical evidence of particular third sector crisis responses from a range of multidisciplinary sources. Publications exploring organizational crisis management and resilience concepts and evidence over predominantly the past 10 years were searched via Google Scholar with the first four screen pages of the search being reviewed for each search term (or combinations) employed.¹ Publications were selected based on the review of their abstracts and potential relevance to this paper's aims. These were subject to first-stage spreadsheet analysis and categorization according to author, date, title, abstract, research design, major findings, crisis typology, crisis context, and location of study.

Conceptual categories that emerged from the analysis of purposively selected sources included crisis identification, organizational sensemaking, crisis response categories, and stages as well as outcome and process-focused approaches to organizational resilience. These are predominantly sourced from the literatures of management and behavioral sciences. The purposively selected empirical studies over the past decade are drawn from accounting and finance, management, and a range of other disciplinary sources including sociology, behavioral sciences, production and engineering, environment and geography, disaster management, housing and marine policy, and public and non-profit sector studies. Categorization of selected publications revealed empirical investigations covering accounting practices, risk and adaptation, collaboration, multi-sector partnerships, social responsibility, flexibility, governance, and management. Analysis of empirical study sources selected for this paper revealed methods employed ranging across action research, documentary/database analysis, experimental, focus groups, interviews, meta-analysis, observation, and questionnaire survey.

The paper commences with crisis definition and sensemaking followed by a review of fundamental issues in and organizational responses to crises. Crisis reconfigured as opportunity and the linkage to organizational resilience concepts is then addressed. Resilience is further considered in terms of its context and the capabilities on offer to organizations as they seek to diagnose crises they face and to which they must respond. The paper then moves to analyze the key themes emerging from the selection of recent empirical studies of crisis management and resilience that have particularly involved non-profit organizations, and the paper then concludes with a reflection on the implications for an emerging accounting research agenda that addresses the roles and engagement of the third sector in crisis response and management.

2 | THE CRISIS MANAGEMENT CHALLENGE

In our context of local, national and global crises, with respect to organizational crisis management that these can induce and require, a much-referenced definition of organizational crisis is pertinent.

An organizational crisis is a low-probability, high-impact event that threatens the viability of the organization and is characterised by ambiguity of cause, effect, and means of resolution, as well as by a belief that decisions must be made quickly.

(Pearson & Clair, 1998, p. 60)

James et al. (2011) provide a useful overview of crises as threats of significant magnitude, involving a major element of surprise and requiring rapid decisions in short time frames. When situations are perceived as important, immediate, and uncertain, they are more likely to be seen as crises. Additionally, they carry major undesirable consequences for communities and other stakeholders that require immediate responses and corrective action from governments, third sector, and other organizations. Crisis characteristics can range across differences in occurrence probability/frequency, significance, and extent of impact on stakeholders (James et al., 2011; Wu et al., 2021). Given that crises can generally be rare for any particular non-profit organization, it may be inexperienced in managing them. This problem can be magnified by the severity of impacts that can impact significantly on responding non-profit organizations' resources. Hence, they prove significant for both the non-profit and the wider community, potentially threatening the viability of both (James et al., 2011; Williams et al., 2017).

Managing such events presents a major challenge for non-profits, especially as they may often find themselves responding to stakeholder salience in terms of particular stakeholder groups' influential power, the legitimacy of their claims for attention, and the urgency of their claims. Arguably, responding to a crisis requires more than a mechanistic operational crisis management response. Instead, it involves dealing with the perceptions and demands of multiple stakeholders both internal and external to the organization: improvising and interacting with stakeholders, collaborating with them to reconstruct shared meanings and roles, managing emotional and behavioral responses, and pursuing recovery and readjustment (James et al., 2011; Kahn et al., 2013; Pearson & Clair, 1998; Williams et al., 2017). Individual and collective sensemaking of a crisis can play an important role in an organization's response, where both shared and differential meanings may be induced and responses originated from top-down and bottom-up. Eliciting the views of diverse stakeholders can arguably lead to a broader suite of innovative crisis response strategies that potentially offer more robust solutions and generate community and organizational outcomes that may go beyond the restoration of the pre-crisis status quo (Brockner & James, 2008; Maitlis & Sonenshein, 2010; Weick, 1988; Williams et al., 2017).

3 | CRISIS ISSUES AND RESPONSES

Smart and Vertinsky (1977) have argued that organizational responses to any crisis situation can run into several implementation difficulties: lack of staff understanding/motivation for required actions, noisy communication channels, and inflexible procedures. These reflect the impacts of disruptions to conventional organizational processes and the tendency of staff to protect their accustomed spheres of operations. Strategic crisis response priorities may then become a casualty. Recognizing the challenges of responding to major crisis disruptions, Pearson and Clair (1998) argue that no organizational response can hope to be entirely effective with even successful responses always proving capable of improvement in retrospect. For them, two dichotomous outcomes of either success or failure are unrealistic: the general outcome of crisis response more likely being a mixture of the two. Furthermore, responses may require more than top-down organization-wide strategizing, additionally eliciting responses from small group decisions at the coalface. These may provide innovative and rapid local-level responses that offer flexible collaboration rather than rigid prescribed procedures, creating new ways forward that even go beyond basic repair and restoration strategies (Bechky & Okhuysen, 2011; Khan et al., 2013; Williams et al., 2017). At this organizational level, the engagement of individual and teams' initiatives offers the potential benefits of divergent thinking through which a variety of crisis response possibilities can be generated. Past evidence suggests this can lead to crisis transformation into opportunity via enhanced variety of solutions and more creative problem-solving. This prospect however has been shown at times to risk resistance from and obstruction by organizational leaders who feel threatened by lower organizational-level initiatives (Brockner & James, 2008; Williams et al., 2017).

As Williams et al. (2017) contend, crisis responses require both cognitive and behavioral responses. The cognitive involves identifying, interpreting, and analyzing major environmental changes and formulating responses. The behavioral follow-on by enacting courses of action and solutions that trigger organizational responses that may vary from

traditional procedures, delivering rapid and effective crisis responses enabling both community and organizational resilience. Those behavioral responses typically involve significant personnel and organizational unit role changes, necessary reorganization of organizational routines, and reordering of sequences of tasks (Bechky & Okhuysen, 2011). Crisis response can also be further categorized in terms of consequence management and recovery management. The former is focused on threat containment and damage minimization, both challenged by crisis cause uncertainty, action time pressures, responder communication issues, and organizational surge capacity. Community and organizational desires for post-crisis accountability, rapid return to normalcy, and demanded plans for avoidance of crisis recurrence are also emotionally laden responses often exhibited by affected communities concerned with crisis consequences and costs as well as speed and effectiveness of rectification (Boin et al., 2010).

With a view to building crisis resilience, Gibson and Tarrant (2010) and van der Merwe and van der Waldt (2020) identify four strategic approaches: resistance, reliability, redundancy, and flexibility. Resistance strategies aim to bolster the organization's ability to withstand crisis-produced environmental volatility, maintaining the organization's functional and delivery ability. Reliability-focused strategies aim to ensure the continued post-crisis functioning of infrastructure, resources, and information systems and avoidance of collapse of any of these. Redundancy strategies seek to discontinue or discard any systems and procedures no longer relevant to post-crisis response and management. Finally, flexibility strategies promote organizational adaptation to the crisis environment through "soft skills" approaches such as staff training and organizational culture building. In managing crisis response and organizational resilience, the notion of envisioning a desirable future and responding with a longer-term time horizon in view is recognized by Brockner and James (2008) and Kahn et al. (2013). This entails not simply post-crisis repair but post-crisis transformation. This therefore calls for a strategic focus not only on short-term results but longer-term outcomes. This is particularly pertinent when some crises become attributed to longer-term underlying phenomena (e.g., climate change) and hence with predictable recurrence come to assume the status of permanent crises that require longer-term ongoing responses (Shaw, 2012).

Underlying all of these crisis response strategies is the importance of information. As Boin (2004) remarks, even if a crisis triggers a flood of information, its inaccuracies, gaps, and contradictions may impede appropriate and timely decision-making. Even the ability to effectively share information within and across organizations may have dramatic effects on both crisis and organizational resilience (Williams et al., 2017). Information quality, availability, and communication are crucial to crisis response strategies both in terms of minimizing harm to stakeholders and managing organizations' external communications (Bundy et al., 2017). Indeed, as Zamoum and Gorpe (2018) argue, crisis communications are equally important to both internal and external organizational audiences, both in terms of crisis management and stakeholder reaction management. Yet as Smart and Vertinsky (1977) long ago observed, information processing during crisis situations (and their aftermath) is subject to the risks of reduced and more centralized communication channels, key decision-makers suffering information overload, information delays and filtering, and information distortion (e.g., through downward and upward hierarchical filtering). The types of crisis management information being privileged also calls for attention in that while quantitative metrics for strategies and results may be increasingly demanded and produced, Rogers (2013) notes the arguably greater relevance of qualitative information that better serves the needed flexibility in responses to widely varying local contexts.

4 | FROM OPPORTUNITY TO RESILIENCE

While the initial reaction of third sector organizations faced with addressing a major crisis may be to work toward restoration of the pre-crisis situation, transformation to a post-crisis state that moves beyond the original status quo may be possible. Thus, as Wu et al. (2021) observe, crisis events offer the potential to become turning points when organizations identify and grasp opportunities to deliver positive changes. That potential may be enhanced when organizations balance their immediate short-term reactive decisions against longer-term strategic responses. Brockner and James (2008) argue that organizational managements striking a short-long term balance are more likely to

identify and exploit opportunities after a crisis. What appears crucial to this possibility is the way in which key decision-makers frame a crisis as predominantly presenting threats or opportunities. Leaders' cognitive framing can influence how the organization overall frames the situation and hence affects the extent to which the organization may take up any opportunities for moving not only the organization but the stakeholders it serves, beyond the pre-crisis situation (James et al., 2011). As Maitlis and Sonenshein (2010, p. 555) put it "positive evaluations can have a powerful generative effect on organizations, enabling renewal, and energizing restorative action among their members." Where this takes place, the organization also has the opportunity to build and enhance its own resilience (Kahn et al., 2013) thereby enabling "managers to look past the storm clouds of disruptive change to see the opportunities in silver linings" (Dewald & Bowen, 2010, p. 211).

Resilience has been much discussed and subject to multiple definitions. The array of definitions includes: the capacity to bounce back from unanticipated dangers to a state of normality, the ability to absorb major disturbances, adaptation to changes in the situation without experiencing undue stress, withstanding an extreme event, adapting existing resources and skills to new operating conditions, the ability to absorb and recover from negative impacts, surviving external shocks and rebuilding when necessary, the ability to absorb an environmental jolt and restore order, coping with dramatic change, and adjusting to prevent disruptions (Chen et al., 2021; Duchek, 2020; Ma et al., 2018; Manyena, 2006; Williams et al., 2017). Common across these is the concept of absorbing external shocks and maintaining organizational momentum so as to recover to a pre-crisis position.

Researchers have identified a range of resilience characteristics. Gibson and Tarrant (2010) see it as a combination of dynamic rather than static traits that exist over a variety of conditions and are based on risk management. While they lean toward seeing resilience as an outcome, Manyena (2006) points to it being seen as either a desired outcome or a process that can lead to a sought-after outcome. Other characteristics commonly ascribed to resilience include flexibility and innovation (Shaw, 2012). Ma et al. (2018) explain resilience as being a multilevel concept covering an organization's resources, routines, and processes that involve all organizational levels: organization-wide, groups, and individuals. Resilience has also been categorized across three major characteristics: cognitive, behavioral, and contextual resilience. Cognitive resilience engages the capacity to notice, interpret, analyze, and formulate responses to major environmental changes. Behavioral resilience encompasses the suite of actions that can be taken in implementing a crisis response. Contextual resilience underpins the previous two, providing the requisite social capital and network of resources (Dewald & Bowen, 2010; Lengnick-Hall et al., 2011; Ruiz-Martin et al., 2018).

Chen et al. (2021) have classified most studies as adopting one of four perspectives when analyzing organizational resilience. These are the capability perspective, the process perspective, the functional perspective, and the outcome perspective. The capability perspective focuses on the dynamic and flexible approach to resilience. The process perspective sees resilience as a dynamic and progressive processual response to crisis. The functional perspective sees resilience as an organization's adaptive ability, and the outcome perspective sees resilience as the ability to remain in a positive adaptive state in the face of crisis. While these are useful classifications, their potential for overlap and simultaneous application is evident.

A key issue in relation to resilience relates to whether it is focused on an organization's ability to return to its pre-crisis state or whether something more can be delivered (Williams et al., 2017). As Boin et al. (2010, p. 9) put it, "should a system emerge stronger and better before we can speak of resilience?" This suggests moving beyond a view of resilience as primarily buffering against external impacts to include recovering from extreme events but then possibly achieving a strengthened and improved position, compared with the pre-crisis state (Linnenluecke, 2017). This moves the concept of resilience from a focus on adaptation and bouncing back to one of creativity and transformation (Rogers, 2013; Shaw, 2012). The latter view of resilience embraces the notion of turning adverse conditions into new organizational opportunities (Kantur & İşeri-Say, 2012; Ma et al., 2018). Duchek (2020) characterizes this as entailing an active and offensive response to crisis, anticipating, coping, and adapting to adverse events. Vogus and Sutcliffe (2007) take this further in seeing resilience as a positive adjustment to challenging conditions so that an organization emerges strengthened and more resourceful. This is echoed by Shaw (2012) who characterizes this adjustment as the

pursuit of opportunities that deliver an improved post-crisis situation so that instead of the organization bouncing back from an external shock, it bounces forward.

5 | RESILIENCE CONTEXT AND CAPABILITIES

Researchers have identified a range of contextual factors that can condition and influence an organization's degree of resilience. Financial and human capital resources lay foundations for scanning the environment, anticipating major changes, and reacting to sudden shifts or crises, enabling the organization to absorb external shocks and reactively strategize. Financial resources can provide a cushion for major unanticipated crisis response expenditures as well as funding the maintenance of required staff and expertise for both crisis response and opportunity exploitation. Maintaining some degree of slack financial resources enables a faster recovery potential than organizations that denude their human resources and expertise by precipitate redundancies (Chen et al., 2021; Chen, 2022; Duchek, 2020; Linnenluecke, 2017).

Staff expertise, involvement, engagement, and commitment to the organization all stand as contextual elements important to resilience capability. This also feeds into the breadth and diversity of an organization's knowledge base that can equip it for creative ideas and responses to emerging crises, as well as being able to develop perceptive interpretations and considered response strategies that reflect an organizational learning progression (Duchek, 2020). Also important to the maintenance of adequate human resources is the promotion of psychological safety and cultural resilience. The former allows for staff to feel able to take interpersonal risks such as asking questions, seeking information, experimenting, admitting mistakes, and seeking feedback. The ability to take such risks is arguably a contributor to organizational resilience. In the same sense, it is argued that a relaxed supportive organizational culture can be conducive to staff perceptions of feeling valued and cared for, thereby building their organizational commitment and crisis response motivation (Chen et al., 2021; Chan et al., 2021; Kantur & İşeri-Say, 2012; Lengnick-Hall et al., 2011; Williams et al., 2017).

Social capital and networks have also been recognized as important contextual elements that potentially shape resilience. These comprised respectful and effective interactions, disclosures, dialogues, and collaborative sense-making. This applies both within the organization and between the organization and external stakeholders. It lays a foundation for collaboration, strategic partnerships, information sharing, and longer-term network and resource building. This potentially broadens the range of feasible crisis responses and forward-looking strategies for building stronger organizations and communities (Chen et al., 2021; Chen, 2022; Duchek, 2020; Lengnick-Hall et al., 2011; Williams et al., 2017).

Overall then, resilient organizations rely on structures and processes that provide them with capabilities that can mediate external shocks, restore efficacy, and encourage growth. In crisis situations, this can involve more flexible approaches to control, expanded information exchanges, and resource reorganization (Vogus & Sutcliffe, 2007). Those capabilities, already referred to above, include their exploitation of economic, informational, competence, and social capital capabilities (van der Merwe & van der Walddt, 2020). In more specific terms, resilience-supportive capabilities can include an organization's (and its staffs') situational awareness, tolerance of ambiguity, agility and creativity, management of crucial vulnerabilities, ability to learn from experience, stress management, and adaptability (Gibson & Tarrant, 2010; Manyena, 2006; Ruiz-Martin et al., 2018; Brian Walker et al., 2004).

6 | EMPIRICAL REFLECTIONS ON THIRD SECTOR CRISIS MANAGEMENT AND RESILIENCE

A range of empirical studies investigating non-profit organizations' crisis management, resilient responses, networking and collaboration, knowledge management, communication, and control have been undertaken over the

past decade, with a number emerging during the Covid-19 pandemic. They have appeared in publications from the accounting, management, sociology, tourism, engineering, housing, marine, geography, agricultural, and disaster/emergency services disciplines and subject areas. This section now thematically examines available empirical evidence and key findings to date, as induced from these studies, with respect to non-profit crisis management and resilience.

6.1 | Crisis reactions and strategies

Studies of non-profit reactions to crises ranging from refugee to financial to Covid-19 crises reveal a general global pattern of short-term responses to external shocks whereby demand for non-profit services overwhelmed available capacity. Non-profit organizational responses have included lengthening of waitlists for their services, reduction in scope of services offered, protection of some core services and closure of other services, mergers of non-profits for better financial resourcing and service provision, or complete closure of some non-profit organizations. Challenges reported by non-profits included revenue reductions, cost increases, problems with partnership co-operation, and challenges to communication with sponsors, donors, and clients. So, consistent with crisis management and resilience literature, non-profits have faced multiple challenges in attempting to balance their immediate short-term responses with longer-term strategic responses. Some non-profits responded by repurposing staff and changing strategies but with risks to quantity and quality of service provision experienced. The most immediate challenges reported appeared to be financial. Responding to such crises and transitioning to longer-term solutions was a challenge for non-profits that was potentially aggravated by past focuses on efficiencies that eroded buffering within the organization for coping with crisis-induced shocks (Goti-Aralucea et al., 2021; Paluszak et al., 2021; Searing et al., 2021; Waerder et al., 2022). Again, reflecting resilience literature concepts, non-profits' resilience was potentially impeded by prior organizational cost efficiency strategies that limited their ability to absorb external shocks.

Interestingly, while some studies do indicate that disaster management plans can produce improved reactions and resilience to crises, not all studies indicate this or enhanced organizational resilience from prior planning (Boehm-Tabib, 2020; Searing et al., 2021; Vakilzadeh & Haase, 2021). For non-profits, the management of their own human resources also emerged as a major challenge. Generally, pre-crisis, the sector reported inadequate staffing levels to service existing levels of demand, so that post-crisis onset, the pressure on staffing and staff workloads was exacerbated. This also meant that non-profits often did not have the resources to set up disaster response teams in anticipation of future crises. Indeed, with the onset of a major crisis and its greater demands on the organization, non-profits invariably have been observed trying to avoid reducing staff in response to dysfunctional impacts on the organization's own finances, allowing staff to work additional voluntary hours unpaid, and trying to recompense and support staff in non-monetary ways to avoid staff burnout and support staff well-being (Chen, 2022; Searing et al., 2021; Bernard Walker et al., 2020). These experiences reflect the prior crisis management and resilience literature's identification of the importance of key contextual factors as conditioners of organizational resilience. In addition to financial factors, human and social capital and organizational networks have been clearly revealed as crucial resilience influences in these empirical non-profit crisis response studies.

Given the accounting research literature's traditional interests in influencing factors, one further factor relating to non-profit organizational crisis responses and resilience may merit mention here. It is the question of organizational size. Does third sector organizational size play a major role in such organizations' crisis responses and longer-term resilience? At this point, the evidence appears to be largely unavailable or at least unclear. Recent studies of third sector resilience suggest a variety of other contextual influences affecting such organizations' resilience. These include the degree of income stream diversification, organizational governance structures and processes, administrative systems and costs, government legal and administrative regulation, government policies, public trust and support, management professionalization, organizational collaboration strategies, information and communication systems, and work process adaptability (Di Gregorio et al., 2022; Green et al., 2021; Pape et al., 2020; Tortia & Troisi, 2021).

Whether size of organization may dictate the extent to which any of the foregoing factors are influential remains an open question at this time.

6.2 | Resilient adaptation

In a number of recent studies, organizational culture emerges as an important contributor to organizational resilience and adaptation to the onset of crises. Organization members' awareness of the risk of major disruptive events occurring has been reported as encouraging general organizational resilience (Vakilzadeh & Haase, 2021). Even more importantly, studies report the important influence in this regard of a collaborative culture embracing mutual trust, communication, sharing, and co-working (de Vries et al., 2015; Protogerou et al., 2022; Bernard Walker et al., 2020). Furthermore, a shared organizational member commitment to an agreed mission and a preparedness to innovate were also in evidence as contributors to resilience and adaptation (de Vries et al., 2015; Gibb et al., 2016; Orru et al., 2021). This reflects the crisis literature's categorization of cognitive responses first required for diagnosing short and longer-term response possibilities before behavioral responses are triggered.

Plaisance's (2022) study draws a contrast between its results and the assumption by some that resilience requires a return to the pre-crisis organizational state, instead pointing to organizations' search for a new equilibrium in which the non-profit strives to defend not only its financial health but to preserve its mission and core values. This is supported by Paluszak et al.'s (2021) findings that passive adaptation to crises may bias an organization toward bouncing back to its pre-crisis stability state while in fact producing organizational decline. In contrast, they find that active adaptation entails bouncing forward and producing organizational transformation of their most critical activity areas. Rajala and Jalonen's (2022) study expands on this by finding what they term defensive and offensive resilience intertwined and working side by side: defensive resilience seeking to bounce back and recover the pre-crisis situation and offensive resilience replacing old strategies and values with innovations. Thus, while the resilience literature evinces multiple definitions, these empirical observations of resilience responses go beyond conventional concepts of absorbing shocks, maintaining momentum, and even recovery to the former state. They suggest a clear strategic response that at least aspires to a new organizational repositioning that goes beyond the pre-crisis state.

To reach a resilient post-crisis state, Rahi (2019) finds that an organization must assess its present and future environment in order to manage major disruptive events, particularly through transforming its structure to facilitate recovery. However, beyond structural adjustment, for functional resilience in adapting to disruptive crises, Fitzgerald et al. (2021) find that both human and financial resources are key drivers: for example, evident in flexible financing, information sharing and co-operative decision-making. The importance of disaster management of localized knowledge management and collaborative communication has also been found by Chan et al. (2021), providing pathways to post-crisis recovery and strengthened resilience among both non-profits and local communities. Identifying further resilience capacities, Herrero and Kraemer (2022) found that in responding to the Covid-19 pandemic, non-profits rapidly built and drew upon cognitive, behavioral, and relational capabilities. This involved cognitively understanding the changing values and priorities of funders and donors, behaviorally developing new strategies and ways of operating, and relationally drawing on and collaborating with existing and new networks. Such empirical observations particularly reflect the crisis management literature's identification of the importance of local-level responses that allow divergent and innovative thinking and initiatives. They also point to the resilience literature's importance attached to information management as an essential logistical input to the formulation and implementation of resilience strategies.

6.3 | Networking and collaboration

Recent studies reveal the importance of interorganizational co-operation for non-profits to respond to crises. Partnerships have been established with other non-profits, communities, governments, and the private sector in order to

pool and more quickly generate financial resources to support crisis response strategies and to limit the risk of organizational failure (Andrew et al., 2016; Boehm-Tabib, 2020; Chan et al., 2021; Chen, 2022; Crick & Bentley, 2020; Dubey et al., 2020; Pape et al., 2020; Waeder et al., 2021). These have relied and built on relationships and social networks between organizations, between organizations and communities, and between organizational staff and their clients and other stakeholders (Orru et al., 2021). Collaborative partnerships have at times crossed sectors to not only build financial resources but social capital, participative decisions, and more effective advocacy (Henderson et al., 2021). In this way, resilience across the non-profit sector and crisis-affected communities has been seen to be strengthened through sharing and integration of resources, personnel, co-operative actions, shared skills, and attitudes (Leite & Hodgkinson, 2021). Thus, as Plaisance's (2022) study concludes, social and relational capital are important resources crucial to a non-profit's ability to rebound. Vakilzade and Haase (2021) support this conclusion, finding that strong relationships and frequent communication both within the organization and beyond its boundaries improve the potential for anticipating adversity, innovating, and developing resilience. The importance of networking and collaboration within the organization and between it and outsiders was also reported by Bernard Walker et al. (2020). These empirical examples of building non-profit resilience through networking and collaboration reflect the resilience literature's articulation of those concepts and strategies. It evidences the literature's specification of contextual resilience that underpins cognitive and behavioral resilience, supplying social capital and a network of resources that facilitates these.

Collaborative strategies have been found to take various forms. Examples include non-profits developing reciprocal, collaborative community relationships that facilitate easier adaptation to funding changes, transparent assessment of services needed and ability to deliver, and organizational credibility with the community with respect to services it selects to deliver (Witmer & Mellinger, 2016). Developing relationships with the community and donors can involve advocacy for particular needs, changed messaging to attract support, and collaborate momentum toward securing greater financial resources (Searing et al., 2021). As Rahi (2019) has observed, partnerships and communications maintained between a non-profit and other third, private, or public sector organizations may enable faster resource mobilization and exchanges when major crises do emerge. As Crick and Bentley's (2020) study also concluded, such community engagement needs to include the development of both human and technical systems' resilience. Overall, crisis recovery resilience through collaborations has been found to benefit from developed inter-organizational relationships and structures, integration between non-profits and key stakeholder groups, trust-based relationships between strategic partners, and the collective addressing of crucial issues (Curnin & O'Hara, 2019; Hutton, 2018). These observations and findings point to the combination of social, behavioral and resource-based elements on which non-profits need to draw in strategic partnering strategies. These are referred to conceptually in the resilience literature as networks involving respectful interactions, dialogue, and collaborative sensemaking. These are identified as foundations for strategic partnering, information sharing and longer-term resource building.

6.4 | Communication and information sharing

Further to the resilience literature's attention to communication and information sharing, empirical evidence on non-profits' response to crises also finds communication and information sharing to be typical of resilient organizations. Internally, this includes efforts to reduce barriers to communication across departments internally within the organization. Such barriers at times arise due to diverse groups of employees having different cultural backgrounds and work experiences (Rahi, 2019). They have also been found to emanate from employees and stakeholders seeing and accepting only what information accords with their preconceptions. This can produce functional lock-in whereby organizations find it difficult to change strategies to suit new circumstances, cognitive lock-in where key players only interpret events and challenges through the lens of their prior traditions, and political lock-in where participants favor future actions that preserve their vested interests (Rajala & Jalonen, 2022).

The generation and sharing of information have also been reported as influencing more efficient collaborative decision-making and the creation of new services (Chan et al., 2021; Chen, 2022; Fitzgerald et al., 2021; Waerder et al.,

2022). The identification and uptake of tacit knowledge and information both at the local and organizational level have emerged as contributors to resources for non-profit responses to crisis disruptions, as has the maintenance of accurate and timely communications, both formal and informal (Boehm-Tabib, 2020; Chan et al., 2021). From a financial perspective, Witmer and Mellinger's (2016) study highlights their finding that fiscal transparency contributes to non-profit organizations' resilience. Their data reveal that open communications regarding management decisions, organizational financial status communicated through regular staff meetings, and transparent explanations of rationales and environmental drivers for managing and reducing unviable programs appeared to promote faster adaptive employee and organizational responses.

The above studies reinforce the resilience literature's repeated reference to the importance of information competency and sharing in not only short-term responses to crises but in building longer-term organizational resilience. Again, the literature points to the relationship between effective communication and effective information sharing both within the organization and across organizations. Formal and informal structural communication channels and communication processes all require non-profit management's attention in crisis management situations.

6.5 | Management and financial control

The onset of major crisis events has been found to pose particular financial resource and viability challenges for non-profits. These organizations are often dependent on multiple revenue sources including government funds, donors, and self-generated revenues, all of which can be placed under the pressure of dramatically increased demands for non-profit services when a crisis occurs. In some countries, non-profits have faced reductions and become less reliant on government funding and more concerned to diversify funding sources. Crowdfunding, sponsor acquisition, and venture philanthropy have also emerged as new fundraising initiatives. Organizational reputation and networks with other organizations and groups have also become important channels for attracting funds (Chen, 2022; Paluszak et al., 2021; Pape et al., 2020; Plaisance, 2022).

Empirical research also reveals that non-profit resilience in the face of crisis is enhanced where the organization has developed and maintained slack (and alternative) resources as a buffer against crisis-triggered demands. Such anticipatory action is found to better enable them to withstand the greater demands on financial resources post crisis, including avoiding reductions in staff when their services are most needed (Kober & Thambar, 2021; Vakilzadeh & Haase, 2021). Utilization of slack resources is seen to offer flexibility and both structural and functional organizational resilience (Fitzgerald et al., 2021). However, the maintenance of such slack resources in readiness for periods of crisis is not a feature of all non-profits (Chen, 2022). Indeed, Plaisance (2022) finds that for resilient response to crises, non-profits need to draw on social, relational, and financial capital.

Not unexpectedly, evidence reveals management and financial control and associated performance monitoring as strategies important to non-profit resilience (Crick & Bentley, 2020; Plaisance, 2022). This has included both external environmental monitoring including clients and competitors and internal performance assessment: financial, structural, and cultural. In this sense, there is evidence of an integrated approach to elements of management and financial control (Rahi, 2019). In addition to funds sourcing, cash flow and cost control are also in evidence (Pape et al., 2020; Searing et al., 2021). Kober and Thambar's (2021) study of charities' financial resilience in the face of Covid-19 provides evidence of the multiple roles of accounting in this regard, including as a tool for learning, dialogue, communication, creativity, and managing uncertainty.

These empirical studies confirm the resilience literature's argument that financial and human capital resources set the basis for environmental scanning, change anticipation, immediate crisis responses, external shock absorption, and response strategizing. Financial resources in particular have already been recognized earlier in this paper's analysis of the literature as providing a crucial potential cushion for unanticipated major crisis response expenditures as reflected in the empirical findings just outlined here.

7 | CONCLUSION

It is important to the future of accounting research into non-profits' organizational resilience in responding to major crisis events that the fundamental dimensions of such crises and their management are appreciated. The multidisciplinary-sourced crisis management literature considered in this study provides the accounting research literature with an augmented appreciation of the key theoretical concepts contained within and available for researcher employment when examining third sector organization crisis response, management, and resilience. It generally identifies a crisis as a relatively rare but major surprise event threatening both communities and non-profit organizations' viability. An event of such magnitude calls for rapid non-profit decisions and responses while managing multiple and at times competing stakeholder perceptions and demands. Non-profits' crisis response landscape includes location characteristics embracing local and regional/national levels as well as top-down and bottom-up organizational responses and initiatives. These responses include structural and processual changes for which information availability and quality, as well as communication within and beyond the non-profit organization, are crucial inputs.

In managing crisis events, considerable attention has been paid by the multidisciplinary literature to the features of organizational resilience. While there exist many definitions, the essential baseline concept involves a resilient organization in absorbing external shocks, maintaining momentum, and recovering from the organization's pre-crisis situation. However, more recent conceptual analyses have viewed organizational resilience as involving a transformation of the organization to a post-crisis state that moves beyond the pre-crisis organizational status quo, taking up opportunities to adapt to a changed environment and thereby achieving a strengthened organizational position post crisis. This transformational resilience is characterized as both process and outcome-oriented, exhibiting cognitive, behavioral, and contextual features involving individuals, groups, and organizations. Flexibility and innovation are particular behavioral features crucial to such resilience. From a contextual capability perspective, financial and human resources and their associated knowledge bases are seen to be vital underpinnings that offer resource buffering, agile organizational adaptability and crucial information sharing, as well as faster more creative recovery potential.

From the multidisciplinary empirical research study evidence regarding non-profits' crisis reactions and resilience analyzed in the above paper, the relevance of the concepts emanating from the crisis management and organizational resilience literatures is readily apparent. Non-profits' adaptive reactions and strategies in the face of major crises range across cognitive, behavioral, and relational responses oftentimes seeking new organizational equilibria that advance the organization beyond its pre-crisis state. Organizational culture, human and financial resources, and relational networks are all found to play vital roles in the resilience process and outcomes. Social networks and relationships within and beyond the organization are all revealed to be crucial elements in the non-profit's enlisting of community, government, and other stakeholder co-operation and support. Empirical evidence reveals that underpinning such collaborations, information sharing, and communication play a central role in strategic decision-making and in rendering transparent the management and financial control strategies employed to cope with both crisis onset and subsequent non-profit transformational strategies.

From a cost management and financial strategy, control and information perspective, the empirical evidence offers a number of important insights into non-profit crisis response resilience. Major crises pose a range of potential strategic threats to non-profits, including mushrooming waiting lists of those needing assistance and services, diminished financial revenues while emergency-induced costs rise, inability to maintain the pre-crisis range of services, diversion of the organization from its core mission, reductions in essential staffing due to emergency expenditures exceeding budgets, and more. In response to these threats, non-profits have been observed to employ a range of financial and operational tactics to ameliorate these risks, to provide faster responses to demands for emergency services, and to preserve the organization's mission and core values.

Evidence suggests that both human and financial resources interact as key drivers of non-profit resilience, potentially providing resources to cope with and respond faster to sudden and significant operational and service demands, and to provide a leap-forward platform for a resilience process involving innovative strategies aimed at reaching

a new improved post-crisis organizational state. That new state, it appears, embraces retention of the non-profit's core mission and values and enhanced financial health. Studies also reveal that non-profits' prior commitments to organizational cost efficiencies by running lean can be found to have eroded their capacity for buffering against and absorbing sudden exogenous shocks. This can then impede their abilities to respond to disasters, overwork, and consequently erode existing staff resources. Flexible financing strategies, uptake of strategic partnerships, cross-departmental or organizational pooling of financial resources, and targeting new funding sources are all cited as examples of non-profit strategic financial responses. Financial, human, and technical resources are all seen as interlinked in non-profit strategies for building resilience against crises.

From a resilience process perspective, evidence also suggests that management and financial control as well as their associated information systems and reporting appear to be fundamental determinants of the success of financial and management strategies for resilience in the face of the onset of major crises. These include financial, structural, and cultural performance monitoring; environmental monitoring of clients, competitors, and other stakeholders; and the monitoring of costs and outcomes of creative and innovative new strategies. The role of information has been found to be central to these performance monitoring and reporting processes, both within and externally to the organization. This includes tacit local knowledge, formal organization-wide information, information essential for sharing across strategic collaborations, and information essential to transparent reporting to both non-profit staff and external stakeholders. Thus, empirical studies portray information content, sharing, reporting, and speed of communication as central elements contributing to non-profit resilience.

One further observation is pertinent. The multidisciplinary and third sector-focused evidence presented in this paper reveals a broad suite of issues and responsive organizational strategies reflecting multiple characteristics of forward-looking aspirational resilience. It also reveals a spectrum of third sector organizational crisis management and resilience-generating issues and responses that embrace resilient adaptation strategies, the importance of networking and collaboration, the roles of communication and information sharing, and innovative approaches to financial and management control. This reveals a distinctive perspective and vision in comparison to recent accounting studies of public sector organizational crisis response and resilience. From their accounting, accountability, budgeting, and management control perspectives, these studies largely portray public sector organizational resilience in terms of shock absorption, crisis impact buffering, and restoration of pre-crisis conditions. Such studies have identified austerity programs and cost reduction as immediate external shock responses; the recourse to traditional reactive responses such as enhanced management controls, audits, and monitoring systems; budgets and reserves as anticipatory shock buffering strategies; the crisis management reliance on central government and co-ordination across tiers of government; the strengthening of governmental rules and regulations; the role of accounting as a rationalizing machine; and the priority of restoring financial recovery and stewardship (Ahrens & Ferry, 2020; Anessi-Pessina et al., 2020; Barbera et al., 2020; Bracci & Tallaki, 2021; Tallaki & Bracci, 2021). The third sector appears distinctive from this public sector crisis response in its sometimes broader conception of resilience as bouncing forward to new opportunities and states, its recourse to a potentially broader network of collaborators, its arguably lesser control/reliance on rules and regulations, and its potentially greater focus on organizational mission for which financial management innovation is seen as supporting. However, such observations require further accounting-led research to provide both evidence and understanding for future third sector crisis management strategizing. It is to consider this opportunity that this paper now turns.

8 | AN ACCOUNTING RESEARCH AGENDA

As earlier observed in this paper, the third sector accounting research literature has relatively few studies that address these issues of non-profit resilience in the face of major crises. In addition to Kober and Thambar (2021), Sargiacomo et al.'s (2021) literature review mentions some studies referencing societal and business resilience in the face of disasters, while from a public sector perspective, Bracci and Tallaki (2021) consider management control system influence

on public sector organizations' resilience. With respect to third sector organizational resilience and crisis management, much of the evidence analyzed in this paper has been sourced from the earlier outlined range of non-accounting disciplines. Thus, many issues in this third sector resilience subject area remain to be investigated and examined from an accounting research orientation. Arguably, an integrated approach from the management accounting and strategic management disciplines offers potentially productive ways forward to better understanding the financial and operational contexts, strategic plans, and budgetary control interactions. They also suggest the need for investigating the detailed processes of financial and operational resource management and information sharing employed for immediate non-profit crisis management and longer-term resilience development. Some of the primary issues that warrant researchers' attention can be summarized as follows.

The integration of non-profit financial health and organizational mission, and the contributing roles played by integrating core competencies and strategies merits closer attention and specification in the field. A better appreciation of how non-profits' management of accounting, legal, human resource, information systems, IT, logistics, and socio-environmental goals respond to exogenous shocks induced by sudden major crisis events is an important priority. Questions of advance planning and then crisis response, maintenance of resourcing access and flexibility, and balancing competing stakeholder agendas, all merit attention. The processes and tools employed for knowledge management and performance management raise a complex set of non-profit management and accountability challenges. Some of these reflect already recognized non-profit characteristics such as the intangibility of some services, a crisis-induced predilection toward short-term organizational responses, and the uncontrollability of some factors that are particularly triggered by crisis events. How these are managed (or not) calls for further investigation, particularly with respect to examining the extent and mode of strategies employed to assess and manage crisis event risk, and formulating local versus regional or national responses. Also, meriting attention is the balancing and linking of short-term budgetary concerns with longer-term strategic plans, as well as managing tendencies toward procedural inertia, organizational goal displacement, and sudden erosion of longer-term financial resources.

Accounting researchers are arguably best placed to investigate the interactions between pre-crisis cost efficiency agendas and post-crisis financial resourcing and cost management strategies. Interdisciplinary literature and evidence suggest that non-profits engaging in lean management strategies, business process re-engineering, staff downsizing, and cost reduction programs, potentially erode any significant financial and human resource buffer for absorbing major exogenous shocks and then having the capacity to recover even to a pre-crisis state. Additionally, evidence suggests that in the face of excess crisis-induced demand and stretched resources, non-profits may further rationalize programs and staffing with consequent dysfunctional effects on organizational culture, staff motivation and performance, and effective service delivery. Further accounting research evidence is needed to penetrate these impacts and their contributing processes, as well as investigating strategies for preplanning and maintaining adequate human and financial resources buffers for responding to major crisis-induced shocks as a strategy for developing organizational resilience.

Accounting research can also contribute greater insights into the challenges of non-profits' generating and exploiting financial and human resources for recurrent operations and the building of anticipatory reserves for crisis management. Further research is also needed into the processes of managing sudden losses of or calls for organizational financial commitments and expenditures, the leveraging of existing organizational resources, and the emergency accessing of resources through strategic alliances. How these financial resourcing strategies contribute to immediate crisis response and to what extent they can provide foundations for longer-term non-profit resilience that achieves post-crisis situations surpassing the organization's pre-crisis state, both merit serious investigation.

Finally, much greater attention is required of accounting researchers to penetrate the information construction and communication, both financial and operational, that can inform internal non-profit staff crisis management and recovery strategies as well as external stakeholders affected. Given the unique and complex dimensions of non-profit organizational structures, missions, environment, and agendas, this is arguably an information provision agenda that goes well beyond traditional financial statement recipes. It embraces a knowledge management and information sharing orientation that can address not only intended resilience planning strategies but the emergent strategies

that at times must be enacted in response to sudden, significant and unexpected crises with which non-profits must deal. It also embodies tacit and explicit formal bodies of knowledge and information residing at all levels of the non-profit organization, all of which may be called upon for implementing effective crisis responses as well as developing turnaround strategies that may take the organization beyond their pre-crisis state. All of these dimensions of knowledge management and information provision merit more detailed examination, specification and explanation from non-profit accounting researchers.

The research to date into non-profits' responses to crisis management and strategies for resilience, implicitly suggest a number of features that resonate with accounting research community concerns and agendas overall. They observe and call for a focus on and employment of evidence as well as for identification and acceptance of responsibility and accountability. They often portray crisis management as countering threats and longer-term resilience being pursued as opportunities that may in some cases redefine an organization and its mission. Furthermore, they point non-profit accounting researchers toward addressing both immediate crisis response *and* longer-term planning for integrating financial resources and information into a multidimensional organizational resilience strategy.

DATA AVAILABILITY STATEMENT

All data for this paper are published as publicly available data as per its reference list.

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ENDNOTE

¹ Search terms employed were as follows:

“third sector” “organizational resilience” “crisis”

“third sector” “organizational resilience” “crisis”

“for purpose” “organizational resilience”

“for purpose” “organisational resilience” “crisis”

“Nonprofit” “organisational resilience” “crisis”

“Nonprofit” “organizational resilience” “Crisis”

“NGO” “organizational resilience” “NGO” “organisational resilience” “crisis”

“firm resilience” study research empirical findings accounting crisis

“organisation resilience” study research empirical findings accounting crisis.

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