

The uniqueness of strategic planning in non-for-profit organizations

A new lens from a stakeholder perspective

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ABSTRACT

Title: *The uniqueness of strategic planning in non-for-profit organizations: a new lens from a stakeholder perspective.*

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Background: Non-for-profit organizations' presence has increased worldwide during the last decades. This type of organizations develop their activities in a complex and dynamic environment. Furthermore, for non-for-profit organizations (NPO) the fit between strategy and environment is a key determinant of success. For NPOs, strategy practices and models need adaptation due to its key differences with for-profit organizations.

Aim: Bring an understanding on what are the unique aspects of strategic planning in an NPO.

Methodology: This paper involves a qualitative case study of a non-for-profit organization, LHC Ungdom, which is an ice-hockey club for the youth in the city of Linköping, Sweden. The study involved 10 semi-structured interviews with the organization's full-time employees (management and administration) and volunteers (coaches and team managers). The interviews explored areas such as strategy, planning, mission, results measurement, communication and success.

Findings: This study identifies the main and unique aspects of strategic planning in NPOs. Furthermore, by the addition of new lenses to strategic planning, such as the Stakeholder theory and the Agency Theory, it has led to develop a conceptual framework, which reflects the connections between the unique main aspects of strategic planning on NPOs, but also, highlights in which areas different stakeholders are relevant and how different relationship conflicts arise.

Concepts

- Non-for-profit organization: Organizations having a distinct mandate to be good stewards of the resources they receive towards the pursuit of their mission.
- Strategy: A plan of action designed to achieve a long-term or overall aim.
- Strategic Planning: A systematic process of envisioning a desired future and translating this vision into broadly defined goals or objectives and a sequence of steps to achieve them.

Key Words: Non-for-profit organization, strategy, strategic planning.

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LIST OF ABBREVIATIONS

NPO – Non-for-profit Organization
LHC – Linköping Hockey Club
SHL - Swedish Hockey League
SDHL - Swedish Women Hockey League

1.INTRODUCTION

On top of the strategic planning for the Youth Organization of the Linköping Hockey Club (LHC) is the mission “100-10-1”. The mission focuses on achieving 100 children to start playing ice hockey every season with LHC Ungdom (Youth), 10 to progress to the later levels, which includes to be part of the hockey gymnasium, and 1 to become part of the professional adult “Elite” teams. Furthermore, “Engagement, Happiness and Results” are the core values by which LHC Ungdom, a non-for-profit organization stands for and focuses their strategy on. Societies have abundance of tasks and there are multiple ways to complete such tasks. Some of these tasks are undertaken by individuals, while others are undertaken by organizations, both formally and informally (Powell and Steinberg, 2006). When it comes to organizations, these have a great variety of dimensions that must be considered, as these dimensions vary from one organization to another (Powell and Steinberg, 2006). One of these dimensions is the structure of ownership and within this, there is a specific type of entity, such as non-for-profit organizations (NPOs) (Powell and Steinberg, 2006). NPOs are found everywhere, a great amount of people are born in a non-for-profit hospital or attend non-for-profit schools or universities, watch performances of non-for-profit sport companies, visit parents in a non-for-profit nursing home and more (Powell and Steinberg, 2006). Even, people have hope on non-for-profit health-research associations to find cures and treatments for a variety of illnesses and advocacy work to foster for a better society (Powell and Steinberg, 2006).

Non-for-profit organizations are impacted by a complex and dynamic operating environment and therefore, this type of organizations is increasingly paying attention to their organizational survival (Al-Tabbaa, 2012; Claeys and Jackson, 2012 cited in Al-Tabbaa, Gadd and Ankrah, 2013). Due to increasing pressure, NPOs need to achieve their best performance through improvements of approaches which ensure their survival and amongst these, improvements to the NPOs strategic plan plays a key role (Cairns et al, 2005; Giffords and Dina, 2004). Bryson (1988) points out specifically that, sport organizations must develop strategies to manage environmental uncertainties and maximize organizational effectiveness, as well as opportunities, and leaders and managers must be strategists to reach their mission. Strategic planning is key for non-for-profit organizations as it defines the existence of the organizations, as well as why and what it does with its actions and resources (Handy, 1988 and Bryson, 1988).

1.1 RESEARCH QUESTION

The choice of exploring the strategic planning of non-for-profit organizations is motivated by an identified research gap in relation to strategic planning and the clear need for a specific strategy process in the field of NPOs. Many researchers in terms of strategic management point out management practices that are developed within the for-profit sector. Therefore, it reinforces the need in terms of future empirical research to analyze these practices for the non-for-profit sector. The research question arises from the identification of two gaps, one in relation on how mission impacts strategy in NPOs and the second one in relation to the lack of strategies being generally not defined and whether such strategy is perceived in the same way by different stakeholders. Therefore, from these different lacking areas in the literature, this paper aims to go to the root of strategy and mainly to the roots of one of its key parts, strategic planning. Hence, the research question for this paper is:

What are the unique aspects of strategic planning in an NPO?

In order to explore this research question, a study of Linköping Hockey Club (LHC) was carried out. The choice of this specific organization was motivated due to it fitting into the type of non-for-profit organizations known as associations. An association is one type of non-for-profit organizations, amongst associations, sport clubs can be found. Recreational and social associations are formed because of a common and not business-related interest, for example in the case of sports clubs the interest is sports (Hines, 2004). From initially being seen as only a sport activity, sport clubs have developed to operate as business entities within economic conditions and all forms of organizations are striving to achieve sport or financial goals (Perechuda and Boleslaw, 2015). A sport organization can be considered a non-for-profit organization with specific characteristics such as: social and sports results as goals; public and private financing institutions; the main source of revenue comes from subsidies, donations, sponsoring and fees; and the main form of employment is volunteers (Perechuda and Boleslaw, 2015). These set of characteristics are all found within LHC Ungdom. Therefore, the research question will be explored through a case study about the Linköping Hockey Club (LHC) Ungdom (Youth), which is a non-for-profit organization. LHC Ungdom is part of the Linköping Hockey Club, which was founded in 1976 in Linköping, Sweden, and currently includes LHC AB and LHC Ungdom, which is later on the focus of this paper. LHC AB includes a professional adult elite men's and a women's team that plays at the top of the Swedish Ice Hockey League. While LHC Ungdom as an NPO consisting of several junior as well as youth

teams that is mostly regulated by voluntary work. Therefore, LHC Ungdom will be used as a case study in order to explore the previously presented research question.

1.2 CONTRIBUTION TO THE FIELD

The exploration of the research question will contribute to the field of NPOs, specifically to the field of NPOs strategic planning. In addition, by the use of two new lenses, Stakeholder Theory and Agency Theory, into the findings, will contribute to existing literature in the field of strategy and strategic planning and will add to the horizon to improve strategy in NPOs. The contribution of this master thesis may not necessarily be generalized into a broader perspective or theory but can still be applied within the field of NPOs, to understand a particular situation (Coutu, 2006).

As previously mentioned, the choice is motivated by the lack of specific literature in which involves strategy development, specifically strategic planning in NPOs, as well as an interest to further developed the implementation of certain skills. Therefore, primary data will be collected from the Linköping Hockey Club (LHC) a non-for-profit organization. The reason for the selection of this organization are the characteristics of this type of organization, which allows to explore the gap in the literature, as well as accessibility. After the data is gathered and analyzed, the results of this will be evaluate by comparing the results obtained and relating them to secondary data. This study will be helpful for managers in nonprofit organizations in terms of strategy. Practices in this sector are highlighted and managers will be able to differentiate their positions due to knowing research trends in strategy within the non-for-profit sector. It will also generate information for managers in how to apply and develop strategies within the organizations in terms of stakeholders, strategic management, communication and managing human resources.

1.3 THE PAPER'S JOURNEY

This section describes the structure of this paper (Figure 1), which starts with a review of the existing literature in order to explore what is already known in the field of non-for-profit organizations and through which the identification of the gaps on the literature are highlighted. The literature review will be followed by the theoretical framework, which includes the theories in which the analysis of the findings is rooted on. Thirdly, an explanation of the methodology and its methodological process follows with the data collaboration. This is followed by a

presentation of the findings of LHC Ungdom in the form of a developed case study. Later, an analysis of the findings in relation to the theories is presented on the theoretical framework and a discussion on what the findings bring to the field of NPO, as well as its relevance and potential use. In addition, in the discussion section of this paper, the findings are explored from a new theoretical perspective, which allows a clarification on how this contributes in a new way to the field of strategic planning in NPOs. Last but not least, the paper will conclude with an overall summary and concluding words regarding the findings.

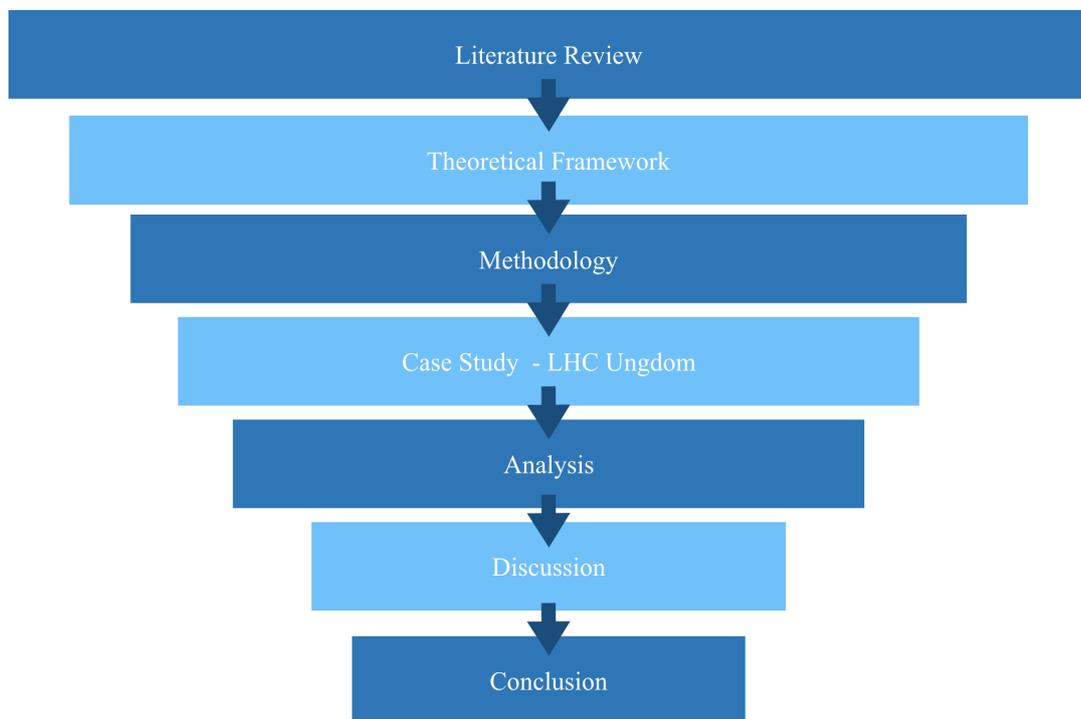


Figure 1: The journey - Structure of the paper.

2. LITERATURE REVIEW

NPOs are an important area of focus by scholars in different disciplines (Helmig, Jegers and Lapsley, 2004). This section covers the existing literature regarding non-for-profit organizations (NPOs). The gap spotting technique is used in order to find gaps in the literature and to construct a specific research question that will revise or reinforce already existing theories (Sandberg and Alvesson, 2011). The search strategy used for the literature review involves some essential keywords such as non-for-profit organization, strategy and strategic planning. To develop this research, different databases were consulted in order to find existing literature, these include the Linköping University Library, EBSCOHOST, ResearchGate, Google Scholar, ProQuest and Emerald Insight. The structure of this section has a funnel approach (see Figure 2) and follows, firstly, an overview of non-for-profit organizations, then the uniqueness of NPOs strategy, followed by strategy in NPOs that includes strategic planning, strategy content, and strategy implementation where the research gap can be identified.

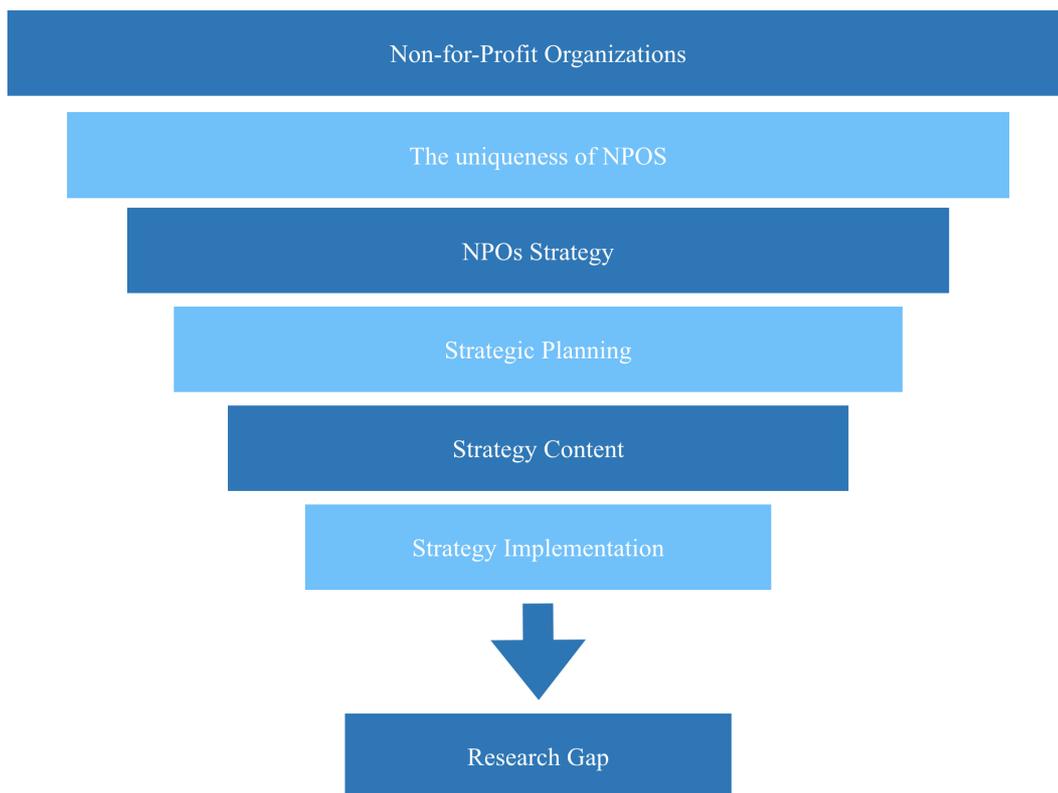


Figure 2: Funnel Approach of the Literature Review

2.1 NON-FOR-PROFIT ORGANIZATIONS

Non-for-profit organizations (NPO) are referred by Tschirhart and Bielefeld (2012) as having a distinctive imperative to be good stewards towards their received resources in order to achieve their mission, no matter the source of their resources (government contracts and grants, philanthropy, membership dues, earned income through revenue-generating activities or earned income). In the United States, as an example, there are more than 2.3 million NPOs, which range from major universities and foundations that involve millions of dollars to neighborhood organizations that just meet a few times a year (Kloppenborg and Laning, 2014). From a worldwide perspective, NPOs activities have increased almost in every country around the world in an exponential way (Casey, 2016; Bilzor, 2007). The sector of non-for-profit organizations is often referred as the “third sector”, while first being the governments and its public agencies and administration, second being the sector consistent of commerce and business. Pallotta (2016, p.1) refers to the third sector as having “many of the pieces that it needs to form a brain, but they operate at a distance from one another, with little or no neural connection. And just as the whole is greater than the sum of its parts, so too are the parts woefully less than a division of the whole”. Through the decades, NPOs have become a key stakeholder to policy making, the delivery of services that are new and quasi-public and the encouragement and support of civic action (Casey, 2016). In addition, a part of NPOs having increased in terms of numbers, modern NPOs (even referred as late-modern or post-modern) are nonpartisan in their partnerships and more secular and universalist in their policy making aspiration and service delivery (Casey, 2016). Also, modern NPOs are more commercialized and professionalized in their operations in comparison to earlier non-for-profit organizations rooted in political movements, religious charity and voluntary action (Casey, 2016).

The non-for-profit sector involves voluntary, private and non-for-profit associations and organizations (Anheier, 2005). Non-for-profit organizations work for social causes and a betterment of society (Rana, Rana and Rana, 2017). Anheiner (2005) states that the non-for-profit sector has been gaining relevance and become more prominent. As this sector has become a social and economic force, the growth of this field by academia has increased accordingly. Regarding the reason for growth of this type of organizations Cassey (2016, p. 188) states that “the increase in the activity of nonprofits is in part a spontaneous phenomenon - the bottom-up growth in social action, activism, and civic participation. However, it is also the consequence of deliberate, top-down developmental policies by governments that see nonprofits as instruments for achieving their own objectives, by the for-profit business sector seeking to

demonstrate its adherence to corporate social responsibilities, and by the growing nonprofit sector that seeks to perpetuate and expand its activities”. The exploration of the growth of NPO and the increasing competition for financial resources among these has been a trend in the tertiary sector and has been studied by different authors (Anheier, 2005; Weerawardena and Mort, 2012; Botetzagias and Koutiva, 2014). Choi (2016) adds that in this area, despite the increment in terms of number of NPO, government support towards NPOs has decreased, which adds to the importance for NPO needing to be innovative in order to remain and survive in the market. Furthermore, Holland and Ritvo (2008) state that non-for-profit organization replace authority and centralization with information and knowledge to work towards a common goal.

There seems to be different definitions of NPOs among scholars, however, these seems to have a level of consensus. Hansmann (1980) defined NPOs as “in essence, an organization that is barred from distributing its net earnings, if any, to individuals who exercise control over it, such as members, officers, directors, or trustees”. In addition, Hansmann (1980) adds that it should not be misunderstood that there are many NPOs that have an annual surplus, but the distribution of the profits is not allowed. NPOs’ profit should be retained and dedicated to financing further development of services that the organizations aim to provide. According to Anthony and Young (2003), non-for-profit organizations are organizations whose goals involve something different than acquiring profit for its owners, instead, the goal of these organizations is to provide services. Another definition, proposed by Gonzalez et al. (2002, p. 56), involves the definition of non-profit organizations as “any organization without a financial objective, under private control, which aims to generate a social benefit for a specific sector of society”. This last definition by Gonzalez et al. (2002) will be the reference point and guide for this paper.

Several authors elaborate on the different **types of NPOs** and state that there are different kinds of categories. According to Hines (2004), there are three main types of non-for-profit organizations that include charities, foundations and associations. A charity is organized to regulate benevolent activities, a foundation focuses on donating for charitable purposes, and associations are created by members who strive together for a common purpose or goal, such as a sports club (Hines, 2004). Earlier in research, Salamon et al. (1999) divides NPOs into four different categories that are distinguished by functions, which include: service providers, advocacy organizations, expressive organizations, and community-building groups. In addition, Hansmann (1980) adds that NPOs can be classified in 4 categories according to finance and control procedures (see Figure 3): donative mutual, donative entrepreneurial, commercial

mutual and commercial entrepreneurial. This last classification by Hansmann (1980) will be the one used to guide this paper.

	Mutual	Entrepreneurial
Donative	<p>Donative Mutual Political Clubs</p>	<p>Donative Entrepreneurial Art Museum</p>
Commercial	<p>Commercial Mutual Country Clubs</p>	<p>Commercial Entrepreneurial Community Hospital</p>

Figure 3: Classification of NPOs (adapted from Hansmann, 1980)

2.1.2 THE UNIQUENESS OF NON-FOR-PROFIT ORGANIZATIONS

NPOs are characterized by the absence of stock or other signs of ownership that gives owners a share of both control and profits simultaneously (Hansmann, 1980). This is supported by Smith, Baldwin and White (1988), as these authors suggest that NPOs are different from for-profit organizations in nature. In addition, the distinction between for-profit and non-for-profit causes some managerial challenges when referring to NPOs (Anthony and Young, 2003). The challenge is faced by managers as in for-profit organization managers decision making is done in order to increase profits, therefore success is measured in a significant level according to the profits that the organizations acquires (Anthony and Young, 2003). Contrary to this, NPOs success is measured mainly by how much service is provided by the organization and how well the service is delivered. In other words, NPOs success is measure according to how much the organization contributes to the public well-being (Anthony and Young, 2003). In NPOs, it is complicated to measure performance, make choices between alternative courses of action and relationships between benefits and costs. The main reason for this is tied to the key distinction of non-for-profit organization, as services are harder to measure than profit (Anthony and Young, 2003). Furthermore, Merchant and Van der Stede (2017) are adding a similar

perspective and highlight that a key characteristic of NPOs is the primary goal, which is a mission instead of generating profit. Therefore, any generated surplus is dedicated to the mission of the organization. The financial driver of an NPO is to maximize output, given a predetermined budget and competitors are rather seen as comparators (Kriemadis and Theakou, 2007). A key aspect of NPOs also lies within the ownership rights, as NPOs are controlled by a board of trustees and the accounting measurements are focused on meeting a certain budget and cash flow projects (Merchant and Van der Stede, 2017).

This variety emphasizes the need for unique strategies in NPOs. In addition, Kriemadis and Theakou (2007) state that a large number of public and non-for-profit organizations are finding challenges to fit certain key dimension of existing strategic models into their organizations. To this, Wilkinson and Monkhouse (1994, cited in Kriemadis and Theakou, 2007) add that there is a need in the public and non-for-profit sector to go a step further when it comes to the actual design models of the strategic process. These authors state that the model of strategy used in NPOs should acknowledge the key differences that exist in this sector. Referring more specifically to **strategic planning**, as one of the most common set of activities in management (Kriemadis and Theakou, 2007), which according to Rana et al. (2017) is essential for any organization, as it not only assists to the allocation of resources, but also contributes to the financial stability of the firm. Furthermore, when strategies are formulated in an appropriate way and implemented accordingly, organizational success is the outcome. Bryson, Crosby and Bryson (2009) add that strategic planning leads to a development of profitability, improvement of quantifiable target, increment of revenues and minimizes costs in for-profit organizations, while in non-profit organizations strategic planning is not as accurate due to results being qualitative instead of quantitative.

2.3 STRATEGY IN NPOS

Originally, research about strategy and organizations strategic management was focused on for-profit organizations, as a great number of authors explored areas of strategy with for-profit organizations (Ansoff, 1965; Mintzberg 1979; Porter, 1981). Despite this, over the decades, research has aimed to cover different areas of strategy in NPOs. During the 1980s, research in this area was based on the theoretical foundation of strategy in NPOs (Laurett and Ferreira, 2018). Later on, during the 1990s, the theoretical colocalization of NPOs strategy occurred (Laurett and Ferreira, 2018). During the first decade of the 20th century the focus was on improving the management of NPOs (Laurett and Ferreira, 2018). While in the second decade

of this century there is a current emerge in the literature regarding the diversification of strategies adopted in NPOs (Laurett and Ferreira, 2018).

Coming from a profit-making context, what strategy is, has already been determined in the 1970s by Ackoff (1974) or Mintzberg (1979). Later in time, other authors starting to explain what strategy is within the context of non-for-profit organizations such as Nielsen (1986) with the piggybacking strategies and up until more recent explanations such as Guillet, Mermet and Roulot (2016). These later authors build on Mintzberg and explain a strategy as having a dual nature to understand the overall organizational behavior, but also the effort to guide that certain behavior (Guileet et al., 2016). La Piana (2008) points out that every NPO needs strategy and according to him a strategy is a set of actions to achieve a mission by using its competitive advantage. This last definition of NPO's strategy by La Piana (2008) is the point of reference used in this study.

Strategy in terms of NPO has a different perspective and the best leaders within the non-for-profit sector leverage the advantage of their status (Barenblat, 2018). A strategy is a key success factor and performed activities must be aligned with the company's strategy (Ketelhohn, 1997). Rana et al. (2017) highlights that without a strategy that is appropriate formulated and implemented in NPOs, it will result in organizational failure. Strategic planning is very important in order for an organization to improve performance effectively and efficiently, and achieve goals, objectives and its mission (Cothran and Clouser, 2006). Other authors point out that strategic management can lead to competitive advantage and superior performance compared to other organizations in the long-term (Powell, 2001; Wheelen and Hunger, 2004). Rising competition in recent years and reduction in donations as well as growing demands from stakeholders have increase the importance of strategy (Barman, 2002).

The definition of strategy proposed by La Piana (2008) highlighted that strategy aims to achieve a mission. According to Bart and Hupfer (2004), mission statements can be seen as a key management tool when organizations pursue excellence. As stated by Forbes and Seena (2006, p.409), "the most common objectives for a mission statement are to communicate direction for an organization, to guide decision making and to motivate staff". Kloppenborg and Laning (2014) define mission as a clear way the purpose and direction of an organization is of great importance, this definition is what it is understood by mission for this paper.

2.2.1 STRATEGIC PLANNING

Initially within the area for strategy in NPOs, strategy was formulated around concerns related to the decrease of revenue, which leads to the conflict between the increased subsidized service and cost reduction, which is a great dilemma for NPOs (Nielsen, 1986). This concern within the context of NPOs has been highlighted by other authors such as Stone (1989) as well as Webber and Peters (1983). Nielsen (1986) contributed with a piggybacking strategy for NPOs, the main purpose to contribute to the development of NPOs is to establish new business and, therefore, balance the disadvantages in their core organizational mission, which is their participation in activities that generate revenue. Later, the authors further specified “with this strategy an organization intentionally uses the profits or surpluses produced from serving one demand side consumer submarket constituency less related to the organization’s specialized mission in order to subsidize another consumer submarket constituency more related to the specialized mission (Nielsen, 1986, p. 203). This proposed strategy by Nielsen (1986) highlights the opportunities that NPOs can explore in order to fulfill their mission even when market circumstances are not favorable.

One of the most relevant areas of study by different authors, within strategy formulation, is strategy planning. Hatten (1982) suggests that NPOs formal planning comes with different problems such as goal ambiguity (Stone,1989). When it came to strategic planning, Stone (1989) state that a large number of NPOs do not develop and use strategic planning. To this Nutt (1984) contributes by stating that NPOs tend to rely on planning methods on the likes of informal planning, operational planning (annual goals), and implement some elements of long-term planning (Odom and Boxx, 1988; Stone 1989). In addition, Nutt (1984) proposed a strategic planning process which is similar to the ones presented by Hofer and Schendel (1978, cited in Nutt, 1984) and Glueck (1980, cited in Nutt, 1984), despite of the first ones not differentiating between strategy making and strategy planning as Glueck does. Another strategic planning process by Nutt (1984) is illustrated on the following Figure 4.

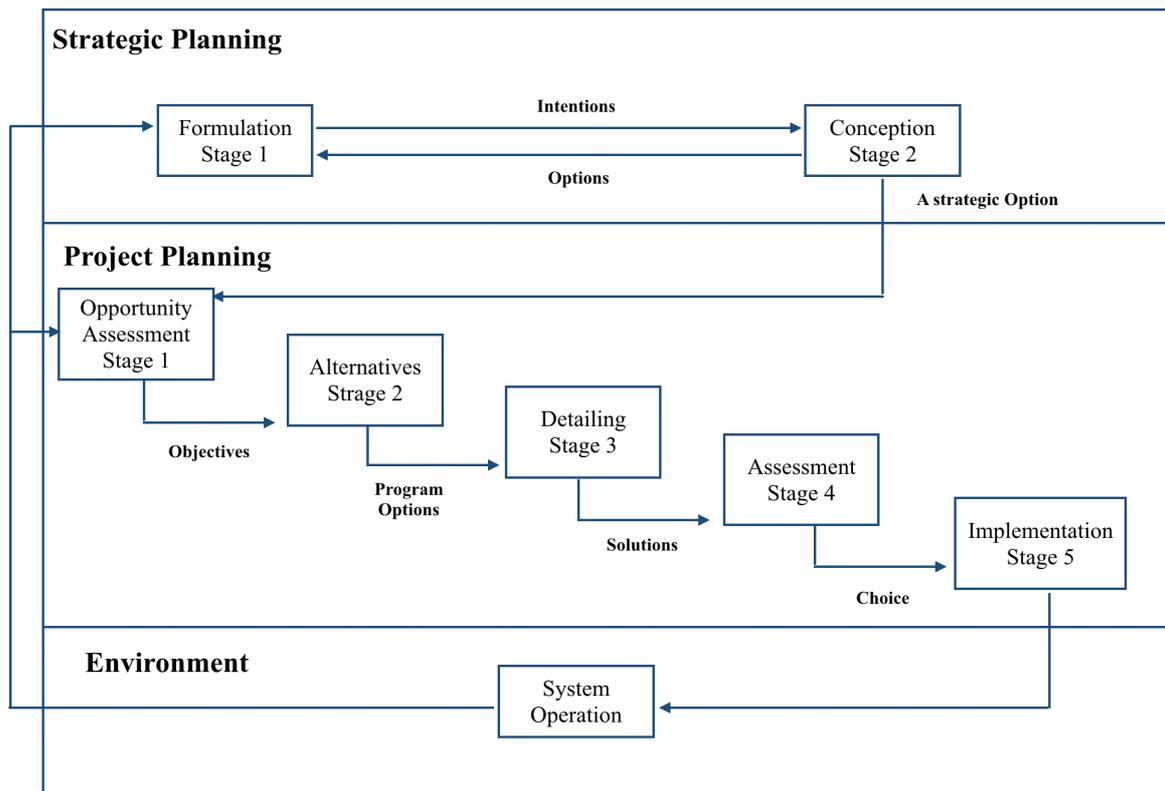


Figure 4: The strategic planning process (adapted from Nutt, 1984)

According to Nutt (1984), there are different stages and two main ones are pointed out with formulation and conception. Formulations is the development of goals and objectives according to certain problems an organization is facing and also includes an assessment of the environment (Nutt, 1984). The conception stage is seen as the framing and creation of strategic options based on resources and capabilities, and each strategy activates such a strategic option that engages a five-stage project process that finishes with an implementation of a chosen alternative and environmental factors initiate a signal that another strategic planning process is needed (Nutt, 1984).

In terms of research and as part of strategy formulation, strategic planning can be seen as an integral part within strategy (Kriemadis and Theakou, 2007). Strategic planning is a well-studied concept within organizations and referring to Holland and Ritvo (2008) a systematic approach that leads to decisions and actions to achieve predetermined goals. The process of strategic planning in NPOs serves as a backbone for a designed strategy and reinforces financial sustainability in an organizational setting as well as the allocation of resources to gain competitive advantage (Mara, 2000). Planning is crucial for formulating strategies and it is one of the most important aspects in management (Rana et al., 2017). Organizational performance

is determined by strategic planning and therefore it stands as a key aspect for efficiency and effectiveness (Mittenthal, 2002). According to Bryson (1988), NPOs can respond and anticipate dramatically changing environments effectively through strategic planning. With the goal to increase value and improve outputs, NPOs have more and more been focusing on implementing strategic planning models or systems (Kriemadis and Theakou, 2007). Holland and Ritvo (2008) point out 13 important principles that can be considered when developing an effective strategic plan. The same authors as well as other researchers highlight the SWOT analysis along the strategic planning process. Anthony (1988), also provided a strategic planning process that starts with an environmental analysis and finishes with a plan operationalizing that suggest implementing a strategic plan. Furthermore, the following is an example of a strategic plan within a non-for-profit sport organizations within the case of the British Columbia Rugby Union. According to Odom and Boxx (1988) and Stone (1989) the NPOs that do adopt strategic planning are generally larger but not older organizations and they add that there are key determinants such as size, management characteristics and pre-agreed organizational goals. Explanations are given by different authors regarding the positive relationship between formal planning and size, such as availability of more resources and staff that can deal with planning, increasing needs for coordination and sophisticated management by executive directors amongst others (Odom and Boxx, 1988; Young and Sleeper, 1988). All types of strategic planning models include some kind of strategic plan that establishes a **mission statement**, a **vision** and certain **goals** with **action plans** that need to be achieved (Kriemadis and Theakou, 2007).

2.2.2 STRATEGY CONTENT

The literature in NPOs regarding content of strategy focused generally on outcomes and determinants of strategy, however, not much exploration is done about relationships between particular strategies and performance measures (Stone, Bigelow and Crittenden, 1999). A great number of authors over the years elaborated on the determinants of NPOs strategy, mainly in external resource factors which include funding environment and turbulence in the resource environment. Amongst general turbulence it can be found key shifts in social welfare policies (Bielefeld,1992), federal funding mechanisms (Berg and Wright, 1980), budget decisions (Liebschutz, 1992) and general decline in revenue flows (Nielsen, 1986). While when it comes to characteristics of funding environments importance is given to the relationship between the NPOs' strategy and these environments, as stated by Gronbjerg (1991, cited in Stone et al.,

1999), the context created by funding structures influences NPO decision makings. Bielefeld (1992) states that ambiguity over funding affects NPOs strategy and that NPOs with multiple strategies (for example, legitimation and revenue strategies) manage better than NPOs with single strategies. Despite the identification of determinants of NPOs strategy, Nutt and Backoff (1992) add that there is a lack of market information which is accurate when it comes to NPOs, as there are just a few studies that research the effects of changing customers' demands, as funding environment and resource environment are the ones determining which customers will be served.

To this, Goerke (2003) suggest that NPOs have already started to incorporate business-like techniques, such as the marketing concept. The main reason for this is that NPOs are receiving increasing pressures from the markets as it is typical in for-profit organizations, a relevant example of this is the competition amongst NPOs for funding, which is necessary to fulfill their mission (Dolnicar et. al, 2008 cited in Dolnicar and Lazarevski, 2009). From adopting a marketing toolbox, NPOs could benefit, as so far, most NPOs have an organization-centric marketing mindset and falsely believe that their service satisfies the markets needs as supported by Nutt and Backoff (1992). Other researchers also highlight the relevance of the inclusion of marketing as part of NPOs strategy (Kara, Spillan and DeShields, 2004; Macedo and Pinho, 2006). Furthermore, as stated by Stone et al. (1999, p.398) "general turbulence in resource environments and the structure of funding environments led to both competitive and cooperative strategies, which, as York and Zychlinski (1996) found, are not mutually exclusive".

The measurement of outcomes of NPOs strategy are difficult to measure, as there is a wide range of variables considered and there is a great deal of methodological problems (Stone et al., 1999). Different authors discuss that there are two main patterns that emerged in relation to different outcomes by using cooperative and competitive strategies (Stone et al., 1999). By one hand, competitive strategies, for example the use of fees or commercial income, are more likely to increase concerns about goals and mission displacement (Berg and Wright, 1980). By the other hand, cooperative strategies are more closely related with increment of centrality of resource, power or client flow networks, financial stability and coalition formation (Boje and Whetten, 1981; Bielefeld, 1992). More recent research on content of strategy in NPOs can be identify in terms of best practices of how to leverage a non-for-profit status as a strategic advantage (Barenblat, 2018). Barenblat (2018) highlights four different nonprofit judos that include customer, product, marketing and revenue to gain a strategic advantage through status.

2.2.3 STRATEGY IMPLEMENTATION

A smaller amount of research has focused on the implementation of strategic activities within the context of NPOs compared to the other aspects of NPOs strategy and no referred to the impact on performance (Stone et al. 1999). Implementation and adoption in terms of strategic planning in NPOs has been applied by Bryson (1988) and Nutt (1984). Strategy implementation has also been covered by Stone et al. (1999) within a theoretical study and systematic reviews in NPOs. Later in time, Brown and Moore (2001) published an article in terms of effective implementation of strategies in terms of the importance of accounting and reporting in NPOs. Empirical studies also highlight factors that affect strategy implementation activities in NPOs such as organizational characteristics in terms of complexity (Alter, 1990; Bailey, 1992) effective executives and leadership (Heimovics, Herman and Jurkiewicz, 1995) distribution of power and authority (Miller, 1991; Murray, Bradshaw and Wolpin, 1992) and organizational structures (Schmid, 1992; Kushner and Poole, 1996). Furthermore, Nutt (1989) identified causes for strategy implementation failures due to the lack of involvement by managers or stakeholders. In terms of the implementation, Van de Ven and Walker (1984) also point out the importance of interorganizational relationships and communications, while Wernet and Austin (1991) analyzed different decision-making styles. Furthermore, Holland and Ritvo (2008, p. 185) add that “long-term successful implementation requires input from those who must live with the statement (vision, mission), for example, the nonprofit’s stakeholders”. Regarding the strategy, when it comes to management control systems, the level of **clarity of goals** is the key. However, in a non-for-profit organization the clarity usually does not exists, which leads to conflicts and perception differences that require unique decision-making mechanisms (Merchant and Van der Stede, 2017).

2.3 IDENTIFICATION OF GAPS IN THE LITERATURE

From this literature review different gaps can be identified in the existing literature regarding NPOs and its strategy. Firstly, there is a lack of research related to how actually the organizational mission is influencing strategy of NPOs. Furthermore, another aspect that has not been explored is the reasons for the lack of strategies being generally not defined and whether the strategy is perceived in the same way by different stakeholders. Also, the need for further development of actual design models of the strategic process of NPO is needed. In other words, the literature needs to expand in areas such as overall strategy of NPOs and more specifically strategic planning and implementation.

3. THEORETICAL FRAMEWORK

This section involves the theoretical framework of this study, which was designed in order to explore the relevant theoretical aspects involved in the strategic planning of NPOs. Furthermore, the theoretical framework was created to give argumentative support and show the relevance of the research question. The motivation behind the use of strategic planning processes and strategy models contributes to a better theoretical understanding of NPOs strategy and its planning, development and implementation. The use of strategic planning is a key part of strategy for NPOs, which contribute to determine the future course of organizations (Kriemadis and Theakou, 2007).

3.1 STRATEGIC PLANNING

As previously mentioned, any strategy model used in NPOs should recognize the key characteristics and circumstances of this sector (Wilkinson and Monkhouse, 1994 cited in Kriemadis and Theakou, 2007). In addition, when it comes to strategy in NPO, one of the key parts is **strategic planning**. As previously mentioned, strategic planning is the formal consideration of an organization's future course (Kriemadis and Theakou, 2007). Kriemadis and Theakou (2007) suggest that, NPOs, which for example can have the form of sports organizations, should developed their own strategic planning model. The graph below (Figure 5) represents an example model of the planning process of non-for-profit sports organizations, which was suggested by Kriemadis and Theakou (2007). Furthermore, Kriemadis and Theakou (2007) suggest that the main financial driver in NPOs is not profit, but the maximization of the output within a specific given budget, and as already mentioned, despite the existence of competition, in this industry is more common to consider comparators rather than competitors (Kriemadis and Theakou, 2007, p. 28).

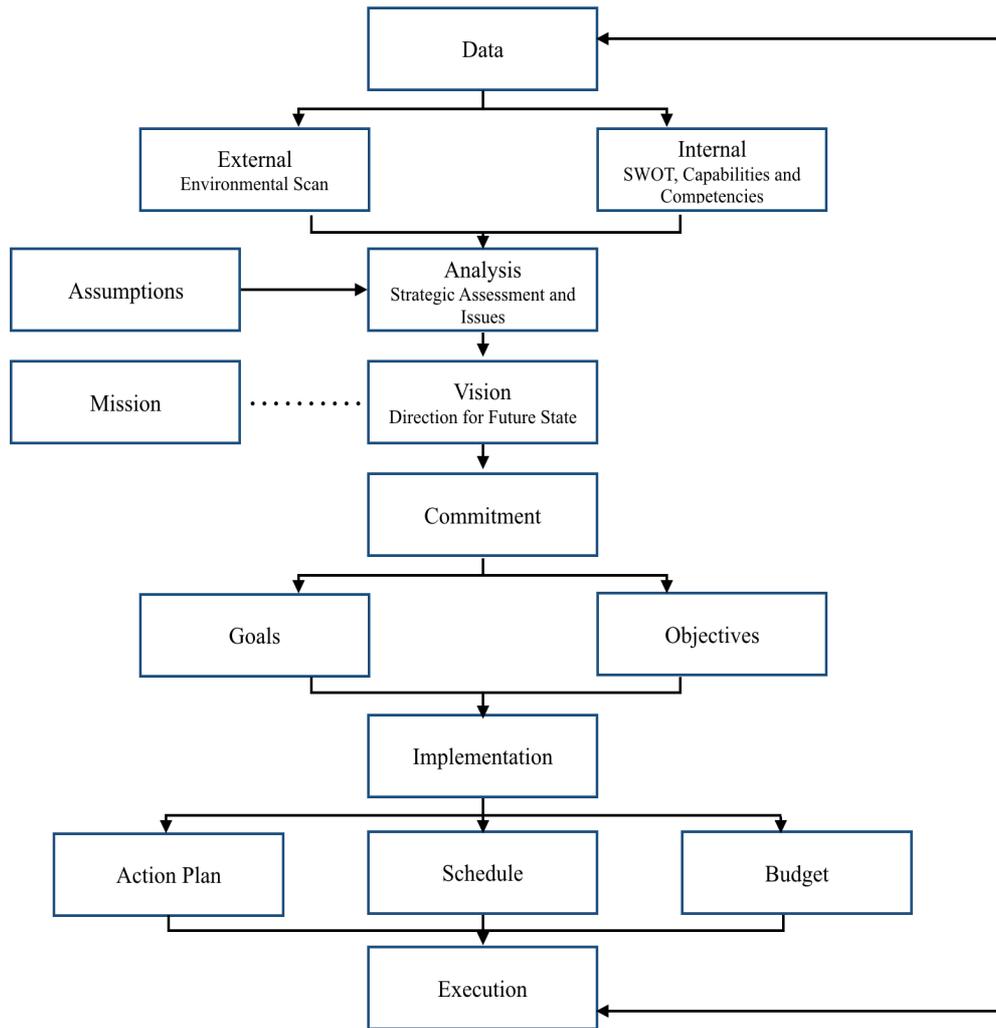


Figure 5: Example of Strategic Plan in a Non-for-Profit Sport Organizations (adapted from Kriemadis and Theakou, 2007)

Anthony (1988) states that the **mission** development is part of the strategic planning process, which serves as a rationale for the existence of the NPO. Kloppenborg and Laning (2014) suggest that mission-based organizations generally think that they do a good job regarding their mission statement and also think that they have a complement set of values and mission. However, specifically for NPOs, the translation of the mission into actions in different ways that are aligned through a network of volunteers and paid staff is highly challenging. Kloppenborg and Laning (2014) continue adding that this is caused by the lack of alignment between the NPOs' mission and their everyday actions. The mission that an NPO follows can be understood as what programs and services are essential and critical for the communities that an organization serves (Kloppenborg and Laning, 2014). McHatton et al. (2011) stated the increasing relevance of NPO strategic planning as a means to accomplish their mission and

progress in their future plans with the main objective to meet the needs of their stakeholders and parties of interest. A good mission statement that represents the overall purpose of the organizations, according to Anthony (1988), includes nine key elements: brief, all-encompassing, commitment to economic efficiency, broad statement of products or services offered, market served, continuing in nature, unique or distinctive in some way, consistent with unit missions, and understandable. In addition, formalizing a mission statement should not occur until an internal and external analysis has been completed thorough (Anthony, 1988). Alcorn (1998), supports the importance of the mission by stating that the most important step within a planning process of an NPO is the development of a clear mission, followed by a vision statement for the future, and then establish a strategic plan to fulfill a mission and vision. Kriemadis and Theakou (2007) point out that a **vision** is the direction for a future state. Furthermore, a vision statement is a long-term view and involves a brief formulation of a purpose, core values, as well as a big, daunting goal and a vision becomes a key aspect of a certain culture in an NPO (Alcorn, 1998). The same author also explains core values as stable values over time that are personal and what individual members can identify themselves and stand for. These authors also define a variety of other strategic elements (Table 1) and even go beyond and state that organizations need more than a mission statement, they need a sense of purpose that is implemented through actions and specific behavior in order to make sure that what the organization does is linked with the purpose/mission.

Converting mission statements into actions is key for organizations (Kloppenborg and Laning, 2014). In addition, Forbes and Seena (2006) suggest that the people in charge of designing the mission statement generally want that the statement influences all employees throughout the organization. Therefore, it is important the all groups of employees are being considered when designing but also when assessing the effects of the mission statement (Forbes and Seena, 2006). A mission statement exceeds further than long-term and short-term plans, quarterly reports or annual budgets and should last for multiple years (Holland and Ritvo, 2008). For organizations it is key to combine a mission and a vision to achieve a clear sense of purpose. In short, the mission states why the organization exists (noble purpose), while the vision states where the organization is aspiring to go (Kloppenborg and Laning, 2014). The same authors also point out beside the mission and vision, other elements such as goals, strategy and metrics, which are illustrated on the following Table 1.

Element	Answers the question	Why we need it?	Example
Mission	What is our purpose?	Defines our brand. Helps us decide what kinds of programs or investments “fit”.	We develop leadership skills in underserved youth enabling them to be successful in life.
Vision	Where are we headed?	Defines what success look like, implies organizational goals.	To reach 50,000 kids in our region so that they go on to gain a post high school degree, skilled trade or certification.
Goals	What are we trying to accomplish?	Makes vision understandable, breaks down overall mission/vision into attainable steps.	To serve 5,000 boys and girls each week. To keep them in school, avoiding crime and drugs, and pursuing learning that will position them for life success.
Strategy	How will we get there?	Defines a plan (set of aligned initiatives) to which we are willing to allocate resources (leading to budgets). Forces us to make choices about what we do.	Strategic initiative: create inviting after-school sports program for at-risk urban girls.
Metrics	How will we know if we are succeeding?	Provides objective measures that tell us what’s working and what what’s not.	To reduce the school droop rate among our youth to less than 10%.

Table 1: Strategic Thinking and Management Framework (adapted from Kloppenborg and Laning, 2014).

Kriemadis and Theakou (2007) also presented 5 models through which NPOs create their planning (see Table 2). The five different models are: basic strategic planning, issue-based (or goal-based) planning, alignment model, scenario planning and organic (or self-organizing) planning (Kriemadis and Theakou, 2007).

Models	Description
Basic Strategic Planning	Planning Process: (1) identify the purpose (mission statement) select goals to reach the mission; (2) identify specific approaches or strategies to reach each goal; (3) identify specific action plans to implement each strategy (activities in each department); (4) Monitor and update the plan.
Issue - Based (or Goal-based) Planning	External/internal assessment (SWOT). Planning Process: (1) strategic analysis to identify and prioritize major issues/goals; (2) design major strategies to address issues/goals; (3) design/update vision, mission and values; (4) establish action plans; (5) record issues, goals, strategies/programs, update mission and vision and action plans in a Strategic Plan document; (6) Develop the yearly Operating Plan document; (7) Develop and authorize budget; (8) conduct organization's operations; (9) monitor/review/evaluate/update Strategic Plan document.
Alignment Model	A model to have a strong alignment among the mission and the organization's resources. Useful to find out why something is not working well or deal with issues around internal efficiencies. Planning Process: (1) Outline mission, programs, resources, needed support; (2) identify what is working well and what needs adjustment; (3) identify how adjustments should be made; (4) include the adjustments as strategies in the strategic plan.
Scenario planning	To identify strategic issues and goals. Planning Process: (1) select several external forces and imagine related changes; (2) discuss three different future organizational scenarios based on changes (best case, worst case, OK case); (3) potential strategies in each of the scenarios; (4) detect common considerations or strategies that must be addressed; (5) select most likely external changes and identify most reasonable strategies.
Organic (or self-organizing) planning	Traditional processes are mechanistic or linear. Self-organizing requires continual reference to common values, dialoguing around these values. Planning Process: (1) clarify and articulate the organization's cultural values (dialogue and storyboarding techniques); (2) articulate the vision; (3) ongoing basis to dialogue about what processes are needed to arrive at the vision and to do about these processes; (4) continually reminder that groups need to learn to conduct its own values, dialogue, and process updates; (5) be very, very patient; (6) focus on learning and less on method; (7) ask the group to reflect on how to organization will portray its strategic plans to stakeholders.

Table 2: Strategic Planning Models (based on Kriemadis and Theakou, 2007)

As stated previously, **strategic planning** is the management and decision-making process with the purpose to guide the activities (Ilic, 2013). This planning is the base and serves as the glue to combine operative purposes, the mission and vision, the tactics and the realization of a strategy within a sport organization (Ilic, 2013). According to Thibault, Slack and Hinings (1993), it is important that there is an idea of contingency, which means that the strategy should be well fitted with the environment. In other words, an organization will be more likely to succeed with the implementation of a strategy when this is compatible with the environment.

These authors suggest that “the strategy should match the specific situation and need, because there is “no universal set of strategic choices optimal for all businesses” (Thibault et al., 1993, p. 1). More specifically, sport organizations which have volunteers involved need to consider their own situation when developing their strategy and should not follow the strategic directions of other organizations. The main reason for this is that each volunteer sports organization is different and therefore this needs to be considered as such and as stated by Thibault et al. (1993, p. 1) “the broad-brush approach to sports organizations and any problems thrown up for administrators and managers is not appropriate”. Later, Thibault and Slack (1994) empirically verified the framework by Thibault et al. (1993) for the analysis of strategic planning in non-for-profit organizations according to their strategic types, which can be observed in Figure 6.

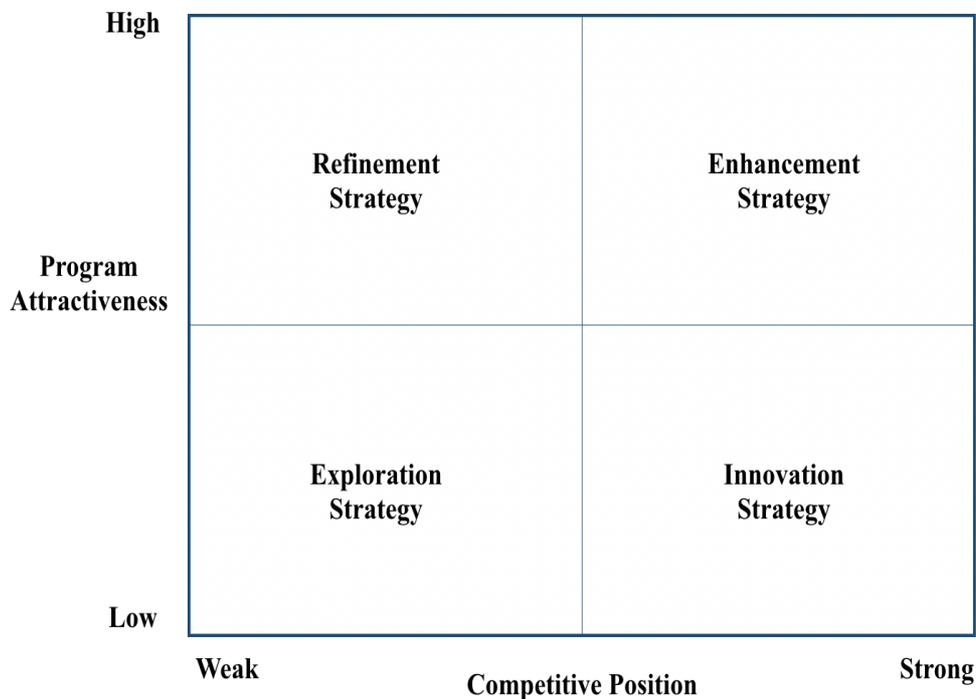


Figure 6: Non-for-profit strategic types (adapted from Thibault et al., 1993)

Thibault et al. (1993) presented 4 strategic types of strategic types are classified according to program attractiveness can be categorized from low to high and includes “fundability, size of client base, volunteer appeal, and support group appeal”, and competitive position ranges from weak to strong and stands for “equipment costs and affiliation fees” (Thibault and Slack, 1994, p. 221). Both dimensions can categorize an NPO into one of four types of strategy which a company should select and pursue, which are called refiner, enhancer, explorer or innovator (Thibault and Slack, 1994).

4. METHODOLOGY

This section purpose is to develop an explanation of the different steps of the research and the variety of procedures and methods used in order to obtain and analyze the data. The current section's function is to provide an exaltation into how the study was carried out, how and what data was collected, as well as how the results were analyzed and how this contribute to the development of theory (see Figure 7). Furthermore, this section presents the ethical concerns, validity and limitations of this study.



Figure 7: Methodology Sequential Logic

4.1 STUDY DESCRIPTION

In terms of the methodology of this study, the approach of **qualitative research** is used to better understand the nature of how, what, where and when things happen (Berg, 2004). Qualitative research can be seen as an emergent process along the way, as a plan of research cannot entirely be prescribed (Creswell, 2007). Qualitative research includes multiple aspects, as for example the semi-structured interviews that was used in this study. Furthermore, this study is considered to be cross-sectional as it explores a particular phenomenon in a particular period of time (Saunders, Lewis and Thornhill, 2016).

The starting point of the research was a review of the existing secondary data, hence, theory and literature which would be the foundation for further primary data collection which will add upon this base of literature. The intended plan of the research involved combining academic knowledge and existing literature with empirical data, in the form of a case study, acquired from the organization LHC Ungdom. In the case of LHC Ungdom, qualitative research is used to address the gathered primary data and gain insights and knowledge about from specific participants (Creswell, 2007). The secondary data gathering was carried in the form of literature review in order to explore what was already existing in the field. Furthermore, existing theories

related to NPOs strategic planning were also explored and covered in the “Theoretical Framework of Reference” section. In addition, to gather primary data, the availability and access to research the organization LHC Ungdom as an NPO was discovered to be a great opportunity in order to explore the field of NPOs strategy in terms of a qualitative study. LHC Ungdom as an NPO was ideal to identify its strategic plan and what unique aspects are included within the strategic planning.

The qualitative **case study** method is used due to the fact that this method gives a researcher an opportunity to gather unique information and access to participants and data (Yin, 2013). Albuquerque et al. (2019, p. 11) state that “this method allows the researcher to go beyond the quantitative results and to understand for example behavioral conditions”. Furthermore, the choice is supported by the statement that building a theory from a case study is “one of the best (if not the best) of the bridges from rich qualitative evidence to mainstream deductive research” (Eisenhardt and Graebner, 2007, p.25). The same authors also point out that rich empirical data from cases produce interesting, testable and accurate theory and therefore supports our choice of a deductive and inductive approach. Case studies also generate new theory and complements already existing theory by observing and elaborating on organizational mechanisms in detail (Bryman and Bell, 2015). Other methods would not allow the availability to find certain pattern deviations such as case studies (Berg, 2004). This case study can be characterized as being an exploratory case as it explores a phenomenon in the data which is of interest for the research (Zainal, 2007); Albuquerque et al.,2019).

The base of this study is the **grounded theory**, which is a construction of a theory through the use of empirical data (Corbin and Strauss, 2015). It is a unique qualitative research method, that derives concepts during the process of analysis without a predetermined list of certain concepts (Corbin and Strauss, 2015). A theory is continuously developed by collecting and analyzing data, as well as establishing categories and codes (Rupp, 2016).

As part of grounded theory, the deductive approach uses gathered data to test theory (Eisenhardt and Graebner, 2007). The use of a deductive approach involves using existing theory, hence clarifying a theoretical position in which is explained on the Theoretical Framework section which is developed before the collection of data (Saunders et al., 2009). The deductive approach is characterized by emphasizing scientific principles, move from theory to data, having the need to explain the relationship between variables, the application of controls in order to ensure data validity and the necessity to choose a representative sample with the purpose to ensure the

generality of the conclusion amongst others (Saunders et al., 2009). As shown on Figure 8, the research was carried out not just with the use of **deductive approach** but also using the **inductive approach**, due to the addition of new lenses which allow to see the findings from a new theoretical perspective. In other words, in this paper theory precedes data but also follows data rather (Saunders et al.,2009). The use of the **inductive approach** was used as further contribution to the field; hence, development of theory was further carried out after the data was collected. According to Thomas (2006, p. 237) “the purposes for using an inductive approach are to (a) condense raw textual data into a brief, summary format; (b) establish clear links between the evaluation or research objectives and the summary findings derived from the raw data; and (c) develop a framework of the underlying structure of experiences or processes that are evident in the raw data”. The use of the inductive approach provides a clear and systematic procedures which allow the analysis of qualitative data in a way which can contribute to the production of valid and reliable findings (Thomas, 2006).



Figure 8: Combination of Deductive and Inductive Approach.

4.2 DATA COLLECTION

The data collected regarded different aspects of the strategy and strategic planning of an NPO, LHC Ugdom. Empirical data was gathered through primary qualitative research in the form of **semi-structured interviews** through the grounded theory approach. Semi-structured interviews are also referred as “qualitative research interviews (King, 2004 cited in Saunders, Lewis and Thornhill, 2009). According to Saunders et al., (2009) semi-structured interviews are a “wide-ranging category of interview in which the interviewer commences with a set of interview themes but is prepared to vary the order in which questions are asked and to ask new questions in the context of the research situation”. For this study, as it is current when semi-structured interviews are carried out, a list of themes and questions were covered, however, this varied and expanded through the interviews and amongst different interviews (Saunders et al., 2009)

By using semi-structured interviews, further expansion of the conversation with participants was carried into directions that were unknown by the researchers. At the same time, this gave the chance to interviewees to contribute freely to regarding different areas that lead to the exploration of unexpected information (Saunders et al., 2009). The use of semi-structured interviews allows the exploration of insight which lead to further questions (Saunders et al., 2009). In short, the data collection focused on a particular time and context of gained knowledge through conducting semi-structured interviews.

The **sampling method** used for the empirical research is non-probability purposive sampling, as this grants access to a selection of participants that can give insights into the research question and in that way achieve the objectives of this study. Merriam and Tisdell (2015) highlight the relevance of choosing a relevant sample which is representative in order to fulfill the research inquiry, these authors state that “purposeful sampling is based on the assumption that the investigator wants to discover and understand and gain insight and therefore must select a sample from which the most can be learned (Merriam and Tisdell, 2015 p.77). Furthermore, the key to select a representative and purposeful sample is that information can be studied in depth from rich cases. These cases can be from where researchers can learn regarding the issue of inquiry (Patton, 2002 cited in Merriam and Tisdell, 2105, p.78). The research sample involved participants who are employees of LHC Ungdom and who are active in the development and implementation of the LHC Ungdom strategy and its strategic planning.

Semi-structured interviews were carried with a total of 10 employees from LHC Ungdom and LHC AB. The interviews were held during the period of Monday the 11th of March and Friday the 22nd of March. Participants had between 2 months and 18 years of experience within the organization. The interviewees had different roles and therefore different responsibilities, which allowed to explore different perspectives of the research question. A summary of our research method can be found on Table 3.

Method	Rationale	Authors
Case Study	Gives the opportunity to gather unique information and access to participants and data, which contribute to the production of interesting testable and accurate theory. Case studies are an ideal bridge between qualitative research and deductive research	Albuquerque et al. (2019) Berg (2004) Bryman and Bell (2015) Eisenhardt and Graebner (2007) Yin (2013) Zainal (2007)
Grounded Theory	Allows to make a construction to theory through the use of empirical data.	Corbin and Strauss (2015) Rupp (2016)
Deductive Approach	The deductive approach uses gathered data to test theory as part of the grounded theory.	Eisenhardt and Graebner (2007) Saunders et al. (2009)
Inductive Approach	This approach is a further contribution to the field, as the development of theory was carried out after the data collection.	Saunders et al. (2009) Thomas (2006)
Semi structured Interviews	Allow further expansion of the conversation with participants which may lead to areas unknown by the researcher.	Saunders et al. (2009)
Non-probability Purposeful Sampling	Access to a selection of relevant participants that can give insights into the research question and in that way achieve the objectives of this study.	Merriam and Tisdell (2015P). Patton, (2002, cited in Merriam and Tisdell, 2105)

Table 3: Research Method and Authors

4.3 ANALYSIS AND EVALUATION OF THE FINDINGS

After the completion of the data collection, the data was analyzed in the form a **thematic analysis** (Braun and Clarke, 2006). The first step of the analysis of the data collection involved familiarizing with the data. This step includes transcribing data in order to carry a pre-analysis of the material (Albuquerque et al.,2019; Braun and Clarke, 2006). This contributes to organize the information in a systematic way for further analysis. The transcription process involved digitalization through which recorded interviews tapes were converted into text. The transcription process was done, along an accurate review of the interview's recordings and other

relevant documents gathered, by “overreading” (Ayre, Kavanaugh and Knafl, 2003). Overreading refers to “a within-case analytic strategy by which the researcher looks for meaning that is implicit rather than explicit in the interview text” (Ayre et al., 2003, p.876). By the use of overreading, aspects such as repetition of words or phrases, or omission of certain topics can be identified. The next step of analysis involved codification, which according to (Albuquerque et al., 2019, p. 49) refers to “the treatment of qualitative data by naming text passages, categorizing their contents”. Thus, the researcher can establish a structure of thematic ideas, directing their reasoning in the text and, consequently, making possible the interpretations of its content. The second step consisted of generating initial codes, searching for themes, reviewing those themes and defining and naming themes (Braun and Clarke, 2006). Furthermore, in accordance with grounded theory, coding categories were established in relation to reflect the collected data rather than the research questions asked, therefore, the use of vocabulary or concepts used from respondents (Barbour, 2001).

For the coding, analytical codification was applied, which means that research was seeking to apply a code in order to refine the interpretation of the transcripts. Another coding technique used is the case-by-case comparison which involves parts of the text of the same document or extract of different documents being compared. According to the grounded theory, a coding paradigm is used where the theoretical categories focus on individuals and their actions, strategies in terms of actions and the action outcomes (Schmidt-Kleinert, 2018). In order to code the data collected, the software Nvivo was used in order to achieve clear and accurate codification of the data. Last but not least, the reporting, which involves extract examples and the final analysis of these in relation to the research question and literatures in order to produce new findings in the field (Braun and Clarke, 2006).

In terms of how the coding was executed we refer back to grounded theory (Bluff, 2005). The process is divided into three subsections. After the transcription into written text, the first step follows an *open coding* technique, that can also be called *Level 1 coding*, which involves linking together and categorizing codes that have similar meanings. Within the second step, it is key to find connections between the established categories that will allow the emergence of a conceptual framework. This step can be defined as *Level 2 coding* or *Axial* and also discards certain codes from the first step that show no connections (Bluff, 2005). The final and third step in this data analysis process is selective *coding* where all categories are linked to one core category, which also results in an emerging storyline or theory as an outcome (Bluff, 2005). An overview and summary of the used three phases analysis process can be found on Table 4.

Phase	Description of the process
1.Familiarising with the data	1.1 Transcribing: Familiarize with the data through transcribing the data. 1.2 Overreading: identify from the transcripts repetition or omission of topics or words.
2. Coding	2.1 Generating initial codes: Codification of features that are interesting from the data in a systematic way through the entire set of data and examine data that are relevant to each code. 2.2 Searching for themes: Assembling codes into potential themes and gather data that are potential related to each theme. 2.3 Reviewing themes: Double check whether the established themes work in relation to the entire set of data and the coded extracts. Generate from the analysis a thematic “map”. 2.4 Defining and naming themes: Continuing analysis in order to refine the species of the different themes and the overall story. Furthermore, generate clear definition and names for each theme.
3.Reporting	Final analysis and relation to the research question and literature in order to produce findings that contribute to the field.

Table 4: Thematic Analysis Process (adapted from Braun and Clarke (2006); Albuquerque et al., 2019)

4.4 ETHICAL CONSIDERATIONS

The study was carried out taking ethical considerations into account, in order to avoid harming participants. For this reason, when it comes to ethical considerations, all research participants identity is treated with anonymity in order to ensure confidentiality. Furthermore, all participants on the primary data collection were made aware of the purpose of the research and all participants consented of being interviews and aware that the data collected would be anonym.

4.5 LIMITATIONS

The use of case study as a form of collecting qualitative primary data involved multiple benefits, however, different limitations were found throughout the research process. Firstly, when it came to the keywords used when carrying the reviews of existing literature, the term NGO was purposely excluded. The reason for that was to narrow down the research and make it more specified due to the different terminology used to refer to NPOs as a type of organization. However, this may have led to lack of some further insights regarding the field. Secondly, a key limitation was time constraints, as the time available did not allow to compare the research findings with LHC Ungdom performance measurements in the long-run. This could have given further understanding of the findings and further explore the research question. Moreover, as suggested by (Kuzmanic, 2009, p.46) “information might be lost in the transformation of verbal into written data”, examples of that are body language, gestures and emotions. By choosing a specific research method, in this occasion grounded theory combined with case study includes multiple benefits but also involves that findings cannot always be generalized. However, these findings may have meaning for a similar setting to the ones of the research (Bluff, 2005, p. 157). Lastly, this research has not collected data from one key group of LHC Ungdom (stakeholders), the players, as they are under age and further regulations related to underage interviewees apply. Given existing limitations, the main objective was to carry the research in a way that magnified the validity in a non-biased way.

4.6 VALIDITY

Limitations are considered a regularity in research and regarding its validity, some limitations were faced while carrying out this research. However, there are different ways to counterbalance such limitations. Any type of research method reveals different perceived facets of the same reality (Berg, 2004). Therefore, by combining several lines of sights that are heading in the same direction, researchers are able to gain a richer and more accurate picture of reality, which is called triangulation (Berg, 2004). Triangulation of information is one of the main areas in the analysis of qualitative data, as it has the main objective of confronting results and seeks to mirror on the generalization and reliability of the information that is interpreted (Albuquerque et al.,2019, p. 49). According to Merriam and Tisdell (2015, p.215), triangulation refers to “the use of multiple methods, multiple sources of data, multiple investigators or multiple theories to confirm emerging findings”. Furthermore, Saunders et al. (2009), state that

triangulation is the use of different data collection methods within one study with the purpose to ensure that the data collected is telling “what you think they are telling you”. Empirical findings were analyzed, compared and confirmed with theoretical concepts to establish a conclusion, which increased the validity. In terms of this study, it used three different types of triangulation. Triangulation of data that refers to using different sources and compare them, investigator triangulation where different researchers interpret, collect and analyze the data, and triangulation of theories that highlights the use of different theoretical sources from the theoretical framework section (Rogers, Sharp and Preece, 2011). To address the validity issue in terms of semi-structured interviews, it is important to highlight the aspect of different perspectives during an interview situation with the purpose to understand a point of view of someone else and the interpretation of it (Kuzmanic, 2009). Furthermore, an interview also has a time limit and to overcome the influence of the interview bias, the respondent validation is used in this study, which includes cross-checking the findings with interview respondents (Barbour, 2001).

5. EMPIRICAL DATA

In the previous section, the methodology used in order to obtain the data was described. In this section, the data obtained through qualitative research will be presented in order to explore the foundation for the next section, which will involve the analysis and discussion of the data. The data collated is presented in the form of a case study of LHC Ungdom. As previously mentioned, the data is presented in the form of a case study as through this method, the researches had the chance to go beyond just quantitative results and be able to understand an example of behavioral conditions.

5.1 CASE STUDY LHC

The Linköping Hockey Club Ungdom (Youth), in short **LHC Ungdom**, is the youth section of the sports club LHC, and it involves 21 teams and is seen as a non-for-profit organization and therefore, LHC Ungdom (Youth) is the focus of this study (see Figure 9). The ice hockey club also includes a recently turned for-profit organization that is called LHC AB (Elite), which includes 5 elite adult teams that play ice hockey in the Swedish Ice Hockey League. LHC AB as a for-profit organization within the club is therefore out of our scope of this study.

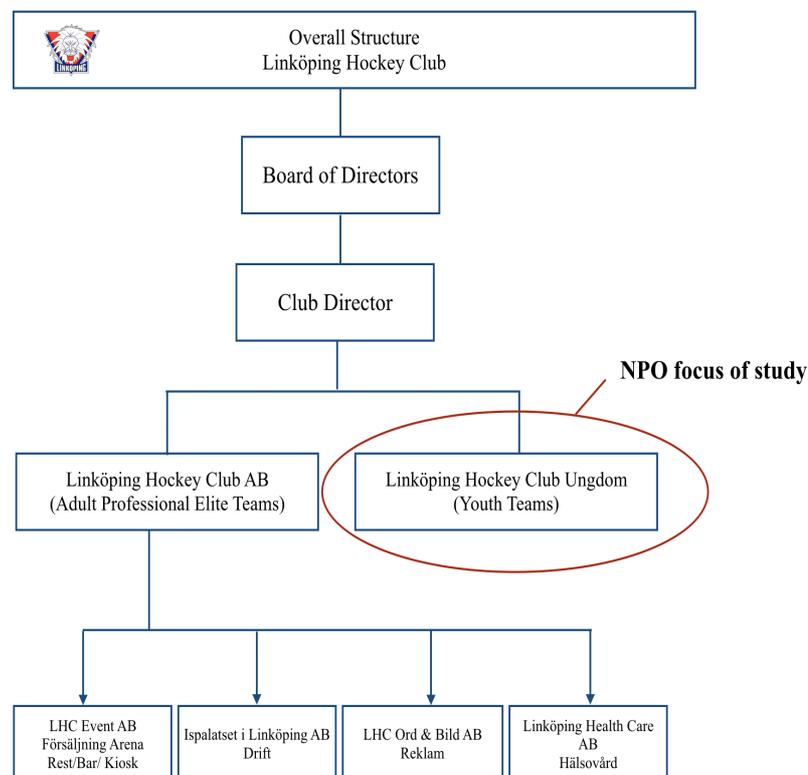


Figure 9: Overall Structure Linköping Hockey Club.

The sports club was founded in 1976 (LHC, 2019) and there is one board of directors that is in charge of the entire club. The board meets once a month and involves 8 members. The board has the final saying regarding the strategies that are pursued by all organizations (LHC Ungdom and LHC AB) each year. LHC states that their work with spirit and continuity is what has taken them to be one of the top teams in the Swedish Ice Hockey League. LHC Ungdom includes youth and junior ice hockey teams up to the age of 18, where the last years are divided between elite and further development. As shown on Figure 10, which involves the **structure of LHC Ungdom**, the organization is run by the Ungdom manager that is fully in charge. The Ungdom manager is fully employed, as well as four other people that have responsibilities such as administration or equipment to run the youth organization. On the other side, coaches and team managers are working on a voluntary basis except one coach at the level of U16/U15.

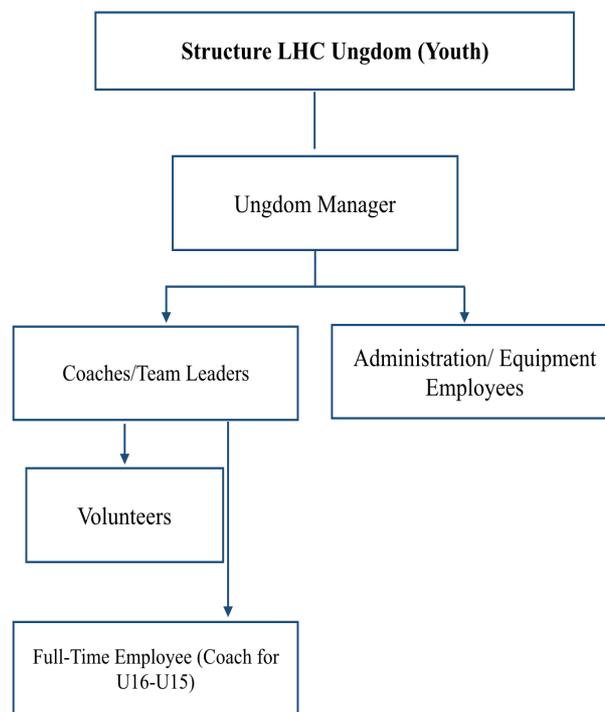


Figure 10: Structure LHC Ungdom

In total **LHC Ungdom has 21 teams**, which involves around 600 players and around 250 coaches and team managers. As shown on Figure 11, when kids start playing hockey they belong to the “Tre Kornors Hockeyskola” for three years (U7, U8, U9) and then move up to U10, which are levels depending on the age group. U10 until U13 are the only teams that are located in Ljungsbro that is approximately 15 km outside from Linköping. U14, U15 and U16 teams are back in Linköping and kids move up the teams according to their age.

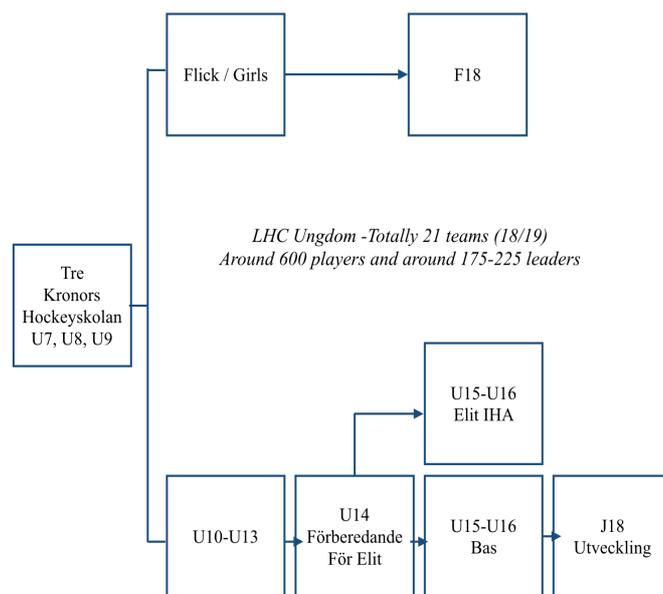


Figure 11: LHC Ungdom Teams' Structure

In addition to this, there are 5 employees working at the office, who are in charge of administration, time on ice and other functions of the organization. The idea behind LHC Ungdom is to offer children and young people in the area of Linköping, including both boys and girls, the possibility to play and practice hockey in a joyful and meaningful way as part of their leisure activity. One of the purposes of LHC is to create a place where as many people as possible can enjoy hockey. LHC Ungdom states for the idea that “regardless the way, everyone involved will feel joy during their journey with the ice hockey and Linköping Hockey Club”. LHC Ungdom is also a great part of the overall club’s success to produce adult players for the professional elite teams (LHC AB), as this has counted with the contribution over the years of player who have been trained and raised within LHC Ungdom. This is due to a core strategy which is aligned amongst the entire club. A part of this is their mission or main goal, which is “100-10-1”. This means that 100 children should start playing ice hockey in the “Tre Kronors Hockeyskola” of LHC Ungdom, 10 will progress to the later levels that include to be part of the hockey gymnasium and 1 of them will make it to the “elite” teams, which belong to LHC AB.

LHC Ungdom as an NPO presents a variety of stakeholders that influence and are influenced by the organization. According to Jegers (2008), although there are no owners in the sense of shareholders, there are organizational stakeholders, who have a stake in the organization and whose utilities are affected by the NPOs’ activities or the lack thereof (cited in Van Puyvelde et al., 2011). In LHC Ungdom, stakeholders can be identified as internal stakeholders, such as

staff, players and volunteers and external stakeholders, such as player’s parents, external suppliers and ice hockey leagues (Swedish Dam Hockey League, Östergötland Ice Hockey Association and Swedish Hockey League (SHL)).

5.1.1 LHC UNGDOM STRATEGY

When it comes to LHC Ungdom, which is well understood as an NPO by internal stakeholders, characteristics such as the structure, strategy, financing and communication can be observed (see Table 5). LHC Ungdom is tightly related to the overall club and especially to the LHC AB elite organizations as they are sharing their mission and core values, however, the impact of such in their strategy seems to vary.

Element	LHC Ungdom
Mission	“100-10-1”
Vision	“Market Leader in Swedish Ice Hockey from youth to senior elite”
Goals	Achievement of “Core Values: Engagement, Happiness and Results”
Strategy	Initiatives that involve the achievement of the mission “100-10-1”. Examples of this are: increase Communication, increase children engagement and happiness, involvement of female presence in the club.
Metrics/ Results	Meet the mission by achieving that 100 children start playing hockey at LHC, 10 children go to the Hockey Gymnasium and one player makes it to the elite team.

Table 5: Mission, vision, goals, strategy and results of LHC Ungdom.

LHC Ungdom stands behind the previously mentioned **mission and main goal** of “100-10-1” and to achieve that a certain strategy is put in place.

“There 100 boys (100-10-1) and 25 girls (25-2-1), in the 6-year-olds start playing hockey every autumn. 10 of the boys develop and at the age of 17 take place in the LHC J18 Elite team. LHC also hopes that one player will qualify for play in the national team at 16 years of age and that one is moved up from junior to the SHL (Swedish Hockey League) team every season”. (Management)

The current mission of “100-10-1” has been around the sports club for around 10 years, and it was developed by the club director and the general manager at the time. LHC’s mission is based on its vision, which is to be “market leader in Swedish Ice Hockey from youth to senior elite”. The mission and vision are also reflected in the structure of LHC Ungdom, which focuses on bringing players up to the higher and elite levels of the club. Furthermore, this mission has just recently been adjusted in order to also add a mission (25-2-1) for female players. This can be observed as part of the strategy which aims to achieve 100 boys and 25 girls starting to play in the youngest team each year, as well as 2 girls making it to the hockey gymnasium and one girl to the elite women’s team. This mission is well understood and clear throughout the internal actors of LHC Ungdom, and this is perceived as a point of reference, for example, for coaches to determine different actions and practices for their teams and for individual players.

“Since our players are quite young, we focus on keeping them in the team and ensure that we have as much fun as possible whenever we play/train or educate ice-hockey” (Team Coach/ Volunteer)

Additionally, LHC Ungdom has core values, which are “Happiness, Engagement and Results”. These are expressed as core values throughout the organization and work as a part of the goals that the club wants to achieve for itself but mainly for the players. In addition to these, as previously mentioned, the club aims to be the market leader in Swedish hockey from youth to adult players. The mentioned core values are reflected as soft aspects of the strategy, which have a great amount of relevance for the club. Furthermore, as part of achieving these core values representation on the club, there is the aim to develop the aesthetics of “Stangebros Hallen” (hockey arena) in order to create a fun and happy environment that makes the children feel like staying in the club and have the chance in the future to contribute to the “100-10-1” mission.

“It should account for all the organizations of LHC, but it is mostly for the youth part, the kids. They have to feel happiness when coming here and they have to be engaged to the hockey and so on. And of course, they want results. So, you can put in all other LHC organizations as it is the main for the hockey club and it’s what we work for.” (Management)

In terms of strategy and in order to increase cohesion within the multiple teams across LHC Ungdom and create a clear understanding through different stakeholders, LHC Ungdom has created “**Our club**” a document which highlighted the guidelines for each team and across the organization. LHC Ungdom states that the idea behind “Our Club” is” aid of simple discussion issues, to create discussions that shed light on different parts of the sport. These discussions aim to broaden the thoughts of the active and thus give them a development both on and off the sport”. Amongst these guidelines, as stated within “Our Club”, stakeholders such as players, parents and volunteers can find information regarding: how it strengthens the group's cohesion to meet outside the training and competition arena; how each individual is given the opportunity to give their views on the various issues and therefore each person can participate and influence; and how the children receive a broader "education" which they will benefit from both on and off the ice. Furthermore, relevant common topics are highlighted in order to prevent a different range of problems. Also, throughout “Our club” the specific learning goals for each team are clarified as well as the promotion of the relevance of the idea of team spirit, an example of this is as follows:

“It is always you, yourself in the team who decide how the team spirit should be. Team spirit is not something that only becomes, but it is something you create together. Keep in mind that you can do a lot to improve and strengthen your team spirit. A good team spirit can withstand some shocks, but you have to be careful with it. It takes time to build up but is destroyed the faster. As a team, you must always work together to reach your goals. You can have many good players in the team, but the cooperation between you does not work if you do not succeed anyway.” (Management)

5.1.2 PLANNING

When it comes to planning at LHC Ungdom, the planning is done yearly. The mission is represented in a series of aspects of the planning stage.

“It is a little part of the budgeting. A big part of the goals.” (Management)

Furthermore, during the planning stage an increment has been observed regarding the presence of marketing goals which are rooted in the mission “100-10-1”, for both girls and boys. In order to achieve the mission, strategy has had to be adapted to the external environment in order to increase kid’s engagement, as the club is competing with other ice hockey clubs.

“The latest couple years, we got 80, 82, 85 and now for this autumn we get 100 kids. That is the first year. But then when they start it is 100 and then 80 so we must look in to our practices and look how can we keep them in the ice hockey, that is our next mission. And that’s with leadership and the facility with the ice rink and the gym. It should look nice and small details that make a big difference.” (Management)

In order to ensure this the strategic plan is developed, meetings are carried out with every team manager and coach. As part of the planning process, the results from the last season are analyzed. Some examples of the data that is analyzed are: games played, performance and practice work, team managers work. This information and further external (society trends towards hockey) and internal information (budgeting and staff availability) contribute to the development of the plan for next season. In other words, at the end of every season meetings are carried out where an analysis of the past season is undertaken in order to develop the strategy for the next upcoming season.

The planning process starts with meetings for each team, from the youngest team to U16, where player’s parents are involved. During these meetings, the team manager or coaches discuss what they will work with during the years and different existing and potential costs. After these meetings, the season planning starts. Firstly, in August all teams start ice practice. Later on, in September, the game season starts. Furthermore, more meetings are arranged with player’s parents in order to keep everyone informed, these occurs around Christmas and later on in the season. In addition, during some years, as it is happening this year, the “Our club” guidelines are improved and changed according to the mission and current situation and needs of the club. This needs to be accounted for in the overall planning as this is a key point of reference for coaches, players, parents and other involved members of the club. This adjustment of the document “Our Club” also comes along with a change in management, as a new LHC Ungdom manager is operating since January 2019.

5.1.3 RESULTS/SUCCESS MEASUREMENT

In order to monitor results and progress, weekly meetings take place. In addition to this, the club has meetings at the beginning of the season (August) and at the end of each season (March). The manager of LHC Ungdom has meetings with all the heads of the teams and coaches who

are the ones responsible to overlook the development. All coaches and team managers, excluding one, work on a volunteer basis. In these meetings further guidance is given, and emphasis is put towards the document “Our club”. Furthermore, the LHC Ungdom Manager has several phone calls during the week with coaches and other key actors involved in the club, in order to make sure everything is flowing within the club, which contributes to the managers ability to run the club in a smooth manner. During the face-to-face meetings and phone calls, results are reported and considered for further action. The results measured in LHC Ungdom are the number of players retained by the club and quality (in terms of player’s happiness). In other words, the key measurement of success by LHC Ungdom is the number of players that start and remain within the club. Furthermore, as player’s parents are a big part of the club, the amount of communication of these with the club and the content of the communication (positive or negative feedback) is also measured by LHC Ungdom management.

“The parents want to have their children here; the children want to play here and the team leaders[manager] want to spend their time here. So, it is non-for-profit.” (Management)

In short, when it comes to tracking results and monitoring progress, these are checked during the weekly meetings, as well as at the beginning and end of the season. During these meetings, the manager along with the team managers in charge of overlooking development, check what has been achieved and what is working well or not and what further actions need to be taken in order to achieve goals. However, it is not always that the measurement of results involves the same definition of success by all actors involved in LHC Ungdom. While for LHC Ungdom success involves the achievement of the mission “100-10’1”, therefore, the number of children that remain in the club over the seasons. When it comes to other actors directly involved with the 21 youth teams at LHC Ungdom such as coaches and team managers, result and success varies in terms of meaning. For some coach’s success when it comes to results is coherent with the meaning of success of LHC Ungdom:

“If we gain new players during the year and don’t lose any one of the older girls, that’s a good result.” (Team Manager/Volunteer)

“That all players will be back next year, that’s success” (Team Coach/ Volunteer)

However, these definitions of success seem to vary across different coaches and team managers. Other coaches and team managers perceive success differently, which in some cases even involve the recognition of a lack of an appropriate measurement of results and determination of success:

“Right now, I think we do not have a good way to measure! There I think we must improve on! Maybe through various kinds of tests and clear goals.” (Team Coach/ Volunteer)

“We currently don’t measure our success more than if we have players leaving our team”
(Team Coach/ Volunteer)

“We’re not focused on results in the sense that we look at how many games we played and won. We do not participate in any series, and the only way really we can measure if we were successful is looking at the number of ice practices that we have managed to arrange, how many participants we’ve had during the year, and that we hopefully were able to keep all of the girls.” (Team Coach/ Volunteer)

5.1.4 FINANCING

LHC Ungdom is mainly financed by players fees, which are paid by the player’s parents once a year and vary depending of the team levels and the amount of activities taken place in a season. The amount of the fees starts at 1500 SEK for the youngest players and increases as the players go up in higher level teams, the costs of the highest team being between 4500 to 5000 SEK. Furthermore, some activities are carried out in order to achieve additional funding for the teams such as selling Bingo Lotto. These activities are done by each team when more money is needed to continue with everyday practices and equipment costs. An additional financial source for all youth teams is the cafe, which is run by voluntary parents from players and covers a big amount of costs each year.

LHC Ungdom is financially independent from LHC AB, however, if there is an exceptional situation where money is needed, LHC AB would offer support, as stated by a participant:

“The youth part is non-for-profit but not the club overall. And we don’t take money from the youth and give it to LHC AB. It is independent. But if we have to, we take money from LHC

AB to the youth, as a backup. But since I have started here, it hasn't been necessary to do that. Because as I said, it runs itself.” (Management)

Furthermore, there is funding offered by the Swedish government regarding youth activities, therefore the LHC Ungdom can apply for this, which can help to cover costs such as training fees, equipment and other costs that the organization is dealing with. Despite of that, the main focus of LHC Ungdom is not the financial aspect, despite it being needed to continue with everyday practices, the main strategic goal is to make sure the “100-10-1” mission is achieved. And consequently, the financial aspect follows the strategy’s mission. Another relevant consideration regarding the financial aspect is that LHC Ungdom does not use advertising of sponsors on their jerseys on purpose and therefore, this leads to not have support from this type of financing.

5.1.5 COMMUNICATION

The main form of communication is through email, as well as a variety of meetings are carried out weekly and seasonally. Weekly meetings generally involve coaches and team managers, while the seasonally meeting involve player’s parents. Another way that the organization shares information through is the document “Our club”. This, as previously mentioned, involves information regarding guidelines as well as goals for each team. Through “Our club” a common ground is achieved, and knowledge is developed throughout the club but also within each team. Recently and also related to the change in management, the club has decided to focus on increasing communication.

“Communication is really good and the key to success and get the goals here. Because in total at LHC it is 26 teams and totally it is about 740 players and 300 team leaders [manager] or coaches. And if we have 600 players in the youth, it is about 1200 parents.” (Management)

Communication has become one of the biggest areas in the strategic development of the organization. This development is done internally, which involve communication through

teams and other members of the organization but also externally when attracting new players and founding for the overall club (LHC Ungdom and LHC AB). Improvements towards the communication aspect have already been taking place, as the new manager puts effort towards being present and transparent within the entire organization and states the following:

“I have been in Ljungsbro on Saturday morning 8 o’clock and I take a cup of coffee and I talk to the parents, I talk to the teams, take some pictures. And with the elite teams in the lounge for the games, I talk to the companies. I talk about the whole youth in LHC and it is not many people that know that we are that many.” (Management)

5.1.6 CHALLENGES

LHC Ungdom faces different challenges in relation to their mission and due to the fact of being an NPO. The main challenge related to the mission is the issue of achieving the “10” part of “100-10-1”, as this is the number that presents difficulties for the organizations. Different actions are undertaken in order to solve this. Firstly, a re-consideration of the practice and effectiveness when players leave for Ljungsbro from U10 to U13 and then come back to the main practice arena in Linköping. Furthermore, a part of improvements towards the on-ice performance, more emphasis is put on the physical off ice training, which in the long run leads to better results on ice. As part of this actions to improve off ice training, wrestling once a week has been introduced to the physical off ice training. Additionally, another challenge that LHC Ungdom is facing related to achieve the core value “Happiness” is the facility limitations. The youth manager emphasis on the importance of making the rink a more welcoming place where children find happiness and joy. However, LHC only rents the facility from the community and does not own it, where changes are hard to be implemented.

“When you come out here in Strangebro Hallen, you can’t say that this is happy in those grey walls. It is quite boring actually. But then we have a problem, we want to have LHC colors to make it more happy and so on and we don’t own the building. So, it is harder because we rent it from the Linköping Community. It is not ours and that is a problem. We work at it but it’s tough.” (Management)

Another statement shows the importance of making the facility a welcoming place especially within the youth organizations and also refers to the change in management.

“Well the first thing I did was to paint my office with some happy colors” (Management)

Another challenge comes when dealing with player’s parents and achieving to attract volunteers that are willing to help out without compensation.

“Today they are more busy and have less time. And then the non-for profit, more people want to come into hockey but not with non-for profit. They more and more ask for money. Because it is tougher today than it was 10 -15 years ago.” (Management)

Therefore, the club is struggling with finding volunteers to take care of certain activities. This is a key area as by being an NPO the organization needs this type of people helping out in order to run the organizing in a smooth way. This need increases along with the amount of work that the club has and there is an ongoing increasing need for work delegation and distribution of responsibilities.

“I must have more help. In my role now I’m starting to think what people I should have around me to delegate work. And that people can take care and I can distribute responsibility because I cannot do it all.” (Management)

“I have nobody to ask if it is wrong with the database. The LHC AB has more people. They can talk to each other. I have no one. I am alone to do everything”

(Management)

6. ANALYSIS

The function of this section involves an abstract perspective of the empirical data and focuses on the academic field. This was done according to the process suggested by Dubois and Gadde (2002), who stated that an ongoing iteration between sources, theory and analysis contributes to reveal undiscovered areas of the research problem and seems to be a powerful tool to refine existing knowledge and generate new knowledge. This section aims to answer the thesis's primary research question - *What are the unique aspects of strategic planning in an NPO?* This section is structured in a way through which the empirical data will be analyzed by the use of the theories proposed in the Theoretical Framework section. Firstly, the types of NPO and strategy will be explored, followed by the analysis of the strategic plan of LHC Ungdom in order to identify which are the unique aspects that characterize NPOs strategic planning. Referring to Thibault et al. (1993), every voluntary sport organizations is unique in its own way and should develop a strategy according to the specific situation. In terms of LHC Ungdom there is an intention to have a good fit between the organization strategy and its environment. As previously mentioned, this fit is key for NPOs organizational success as stated by Thibault et al. (1993). In short, in this section, the empirical data will be related to theory in terms of analysis LHC Ungdom from a strategic perspective and which key areas are outstanding as key in their strategy and mainly it strategic planning.

6.1 EXPLORATION OF LHC UNGDOM

LHC Ungdom is analyzed in this section in order to classify the organization and its practices according to previously stated theories. This allows a deeper understanding of the organization and lays the foundation for further analysis. LHC Ungdom is a recreational and social association, as sport clubs are associations which are one type of non-for profit-organizations with the common shared interested of sport (Hines, 2004). Furthermore, according to Hansmann (1980) and his categorization of NPO's in 4 types, which are highlighted in Figure 2 in the literature review, LHC Ungdom fits into the category of a **mutual commercial NPO**. LHC Ungdom is considered mutual as there are patrons, in the case of LHC Ungdom management, which exercises control over the organization and referring to the members this are the players being the organization's customers. In addition to the management, there is also a selected board of directors having formal control over the organization. In terms of commercial, LHC Ungdom income relies on yearly membership fees, as well as sales of certain

goods or services from and for different youth teams to finance the sport and break even at the end of the year.

In terms of the **strategy type**, LHC Ungdom as an ice hockey non-for-profit sports organization can be categorized according to the framework by Thibault and Slack (1994) as having a **refinement strategy** with a weak competitive position and a high program attractiveness. LHC has a high number of participants/players (around 600 participants/players) and a high number of coaches or team managers with approximately 250 volunteers, which leads to a high program attractiveness. However, compared to other sports, the hockey club has high participation costs and even though ice hockey can be seen as appealing to the general population, high equipment and participation costs result in entry barriers and therefore results in a weak competitive position (Thibault and Slack, 1994). Ice hockey is a mature sport with long history, but its problem is the costs that a participant has to cover. These costs are beyond senior managers control and therefore LHC Ungdom needs to focus on refining the existing programs.

6.2 STRATEGIC PLANNING OF LHC UNGDOM

The strategic planning of LHC Ungdom is adapted to their situation and surroundings, recognizing the key differences that being an NPO brings when it comes to strategic models (Wilkinson and Monkhouse, 1994 cited in Kriemadis and Theakou, 2007). The main reason for this is that the strategic plan is, as previously mentioned, the formal consideration of an organization's future course (Kriemadis and Theakou, 2007). Through an adapted strategic planning closely related to the mission of the organization the strategic planning is the guide by which LHC Ungdom develops their activities and that is what combines the mission, vision and core values of the organization (Ilic, 2013). Moreover, from the models presented by Kriemadis and Theakou (2007), LHC Ungdom strategic planning models can be identified as a mix of **Issue/Goal-based Planning and Alignment planning** as in both models the mission and goals are central to the planning process, as this can be seen represented in Figure 12.

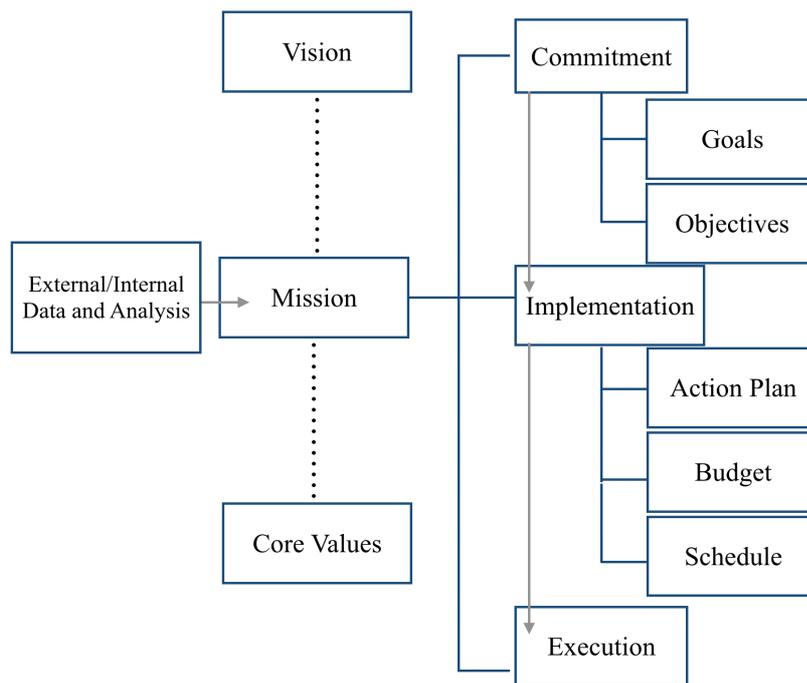


Figure 12: Representation of LHC Ungdom’s Strategic Planning (adapted from Figure 3).

Kriemadis and Theakou (2007) suggest that sports organizations that act as NPOs should developed their own strategic planning model and this can be observed in LHC Ungdom. LHC Ungdom’s strategic planning matches **Goal-based planning** as when carrying on the planning process is firstly considered what was done internally and externally during the last season and considers the current situation to further develop the strategy (Kriemadis and Theakou, 2007). Therefore, this led to the **external and internal data** being a key aspect in the strategic planning. Furthermore, LHC Ungdom also matches the **Alignment Model** as an alignment is aimed between the mission and the available financial resources, which matches what was suggested by Kriemadis and Theakou, (2007) when stating that the main financial driver in NPOs is not profit, but the maximization of the output within a specific given budget. Through this strategic planning, which is a mix of two different models LHC Ungdom achieves they effectiveness and efficiency (Mittenthal, 2002).

As it could be observed from the findings, LHC Ungdom follows partly an Alignment Model when it comes to strategic planning. Therefore, their mission is at the core of planning in many aspects. According to Kloppenborg and Laning (2014) the mission that NPOs follow can be perceived as the services and programs that are critical and essential for the communities that the organization serves, in this case the service to provide the chance to play hockey to children

in the Linköping Kommun. Furthermore, the mission as a key aspect itself has different key connections between the mission and the other strategic plan aspects. In other words, the mission of LHC Ungdom, “100-10-1”, is present throughout different parts of the LHC strategy. These aspects or parts of the strategy, which are strongly connected to the mission of LHC Ungdom, seem to be key for the strategic planning of the organization.

Firstly, the **mission is closely related to the vision and core value** and these are maintained through the seasons. Despite the continuity of the vision and core values, the mission has evolved due to the external environment factors, specifically, the social importance that has been increasing regarding female team sports. Therefore, the mission has been updated and now also involves the “25-5-1” mission for the female teams besides the already existing “100-10-1”. This **adaptation to the environment** is important because, as previously mentioned, an organization will be more likely to succeed with the implementation of a strategy when this is compatible with the environment (Thibault et al., 1993).

In terms of commitment, the **mission is central of the development of goals and objectives** for the club, which in some cases do also affect the objectives of different teams. Moreover, and referring to implementation on the figure, the action plan of the organization involves the core values of “Engagement, Happiness and Results” for which effort are made in order to achieve those core values. This also increases the likelihood of succeeding the completion of the mission. In addition, the structuring of the **action plans** in relation to the next season strategy is based on the previous season outcomes but also aligned at the same time with the mission. For LHC Ungdom, the **budget follows the mission** as the budget is distributed after determining which activities are developed in order to achieve the mission.

6.3 SUMMARY OF THE ANALYSIS

The main idea was to analyze the strategy and strategic planning of LHC Ungdom in order to explore which are the unique aspects of the strategic planning. The main theories used are adapted and expanded, which includes the concept of strategy, specifically the type of an NPO by Thibault et al. (1993), the strategy type by Thibault and Slack (1994) and the strategic planning propositions by Kriemadis and Theakou (2007). To sum up, LHC Ungdom is a **mutual commercial NPO** with a refinement strategy and has **a mix of an Issue/Goal-based Planning and Alignment planning process**. This leads up to answer the research question of *“What are the unique aspects of strategic planning in an NPO?”* that is pointed out and illustrated in Figure 13.

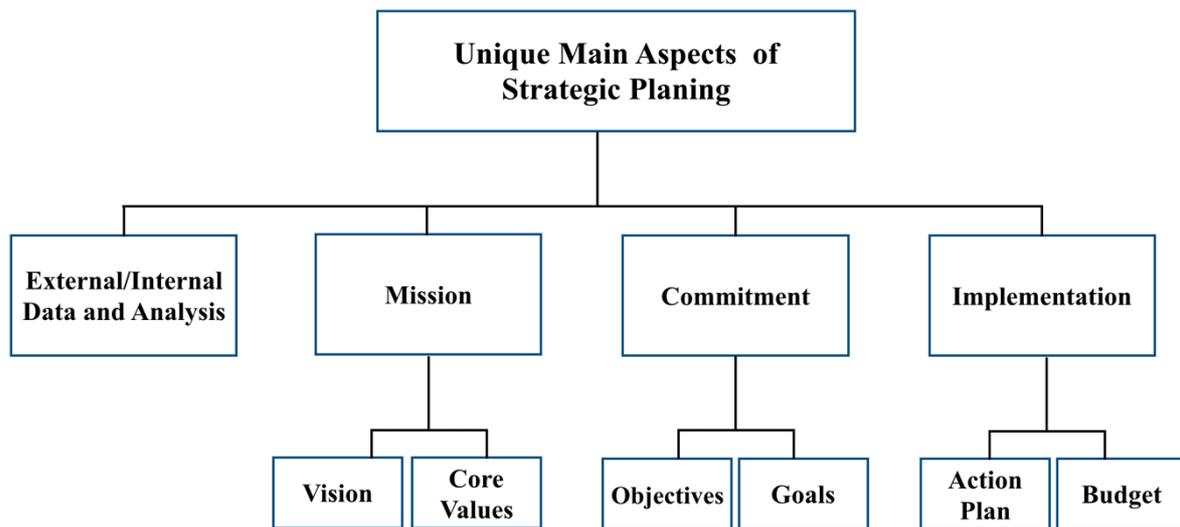


Figure 13: Unique Main Aspects of Strategic Planning

As pointed out through the analysis, the uniqueness is the interrelation and combination of those illustrated aspects of strategic planning in an NPO. There are different aspects throughout the strategic planning of LHC Ungdom, which are rooted on the strategic planning type. These aspects involve the relevance of **external and internal data and its analysis** for organizations in order to follow trends in the environment, but also stay on top of internal occurrences and follow the refinement strategy. This is an essential overall aspect for NPOs as in order to succeed with the later implementation of a strategy, this should be compatible with the environment (Thibault et al., 1993). The strategic planning concept also highlights the key importance of the **mission** that needs to be aligned with other aspects of the strategic planning. In the case of LHC Ungdom as an NPO, the mission is updated according to environmental

needs and also closely aligned to the vision and core values. Furthermore, the mission is central of the development of goals and objectives through all the teams in reference to the **commitment** of the NPO. The **implementation** of goals and objectives, that are aligned to the mission, is further integrated through an action plan, budgets and schedules before being executed by its members. Therefore, to the question “*What are the unique aspects of strategic planning in an NPO?*”, we can answer that the unique aspects of strategic planning in an NPO is the presence and combination of the mentioned aspects and how they are all interrelated with each other and mainly with the mission of the organization.

7. DISCUSSION

This section elaborates on how the previously mentioned findings contribute to the field of NPOs, specifically NPOs strategic planning. During the last decades, NPOs activities have increased worldwide in an exponential way (Casey, 2016). As stated by Thibault et al. (1993), it is relevant for NPOs to have coherence between their strategy and their specific environment and situation. Therefore, an NPO is more likely to succeed when implementing a strategy that is compatible with the environment. Therefore, in relation to the gap in the literature and as stated by Wilkinson and Monkhouse (1994, cited in Kriemadis and Theakou, 2007) there is a need in the public and non-for-profit sector to go a step further when it comes to the actual design models of the strategic process. Hence, the research question of this paper is rooted in this perspective regarding strategy in NPOs, with the outcomes of finding out *“What are the unique aspects of strategic planning in an NPO?”*. By answering this research question, light is brought upon the area of strategy and especially strategic planning in NPOs, specially its unique aspects and how these are connected. The findings gathered have the potential to contribute to existing literature on NPOs and further contribute to the horizon to improve strategy and strategic planning in NPOs. In addition to that, in this section new theoretical lenses are applied to the strategic planning of NPOs, which was triggered by the research findings

7.1 THEORETICAL DISCUSSION

The findings explored through the case study and its analysis lead to the implementation of a new lens on the field of strategic planning of NPOs, which will contribute to the creation of a new understanding of strategic planning in NPOs. This firstly involves looking at strategic planning of NPOs with a new lens, **the stakeholder theory**. The stakeholder theory is used due to the elaborated findings that the impact of stakeholders has a key importance towards NPOs success. This is followed by the application the Agency Theory, which contributes to look at strategic planning in NPOs in a way that has not been previously explored and which brings light to a new viewpoint towards the field of strategy and strategic planning in NPOs. As previously mentioned, the reason for the application of new perspectives is rooted in the findings which highlighted the relevance of the impact of stakeholders on NPOs strategic planning due to the involved different views of success by stakeholders in relation to the mission.

The use of the Stakeholder Theory in the study of NPOs is relevant as it allows the identification of the main principles of NPOs to see how they impact and are impacted by the organization, as well as to understand how they measure or define success. After adding this lens to strategic planning, the use of the Agency Theory is relevant, as this contributes to the understanding of the different relationships amongst stakeholders and conflicts that arise amongst those as these can affect the organizations performance (Olson, 2000). To gain a better understand of the new theoretical lens we will add, the following section highlights the key aspects of each theory. This explanation of each theory will be followed by the relation of these theories with the findings in reference to the case of LHC Ungdom.

7.1.1 STAKEHOLDER THEORY

This section will explore Stakeholder Theory and its connection with NPOs. This will be followed by the identification of Stakeholders of LHC Ungdom by using the case findings. A great number of authors have argued that during the twentieth-century the business world has experienced dramatic changes, such as information technology and globalization (Freeman et al., 2010). Freeman et al. (2010) recognized certain changes that lead to a reconsideration of the understanding of business and pointed out that there is a close relation between strategy, such as Porter's competitive strategy, and stakeholders. In order to clarify, the generic idea of an effective strategy involves a function of the industry's structure and a particular performance's results (cited on Freeman et al., 2010). In his second book, Porter introduced the five forces that determine the competition nature in an industry and how to use this information in order to achieve competitive advantage. To Porter's contribution to the business world, Freeman et al. (2010, p.15) added by comparing Porter's ideas to stakeholder theory and suggested that there is a compatibility between Porter accentuation of "industry" and "competitive strategy" and stakeholder theory. For example, a broad view of the value chain can lead to observe that it is just a variety of stakeholders that are part of the value chain. This is in a way recognized by Porter by recognizing, for example, "bargaining power of customers and suppliers", as one of the five forces. Another example that is just as clear is "the bargaining power of employees, the ability of a community to approve regulations or legislation that affects the value chain, and the emergence of other value chain actors such as non-governmental organizations (NGOs) that call for responsibility and sustainability, are all sources of advantage" (Freeman et al., 2010, p. 15).

There are a variety of roles that strategy plays within an organization, amongst these roles a central role is assisting the organization to achieve goals (Grant and Jordan, 2015). However, while it is clear to understand an individual having personal goals, the idea of organizational goals is more troubling (Grant and Jordan, 2015). The reason for that is that organizations are composed of a great number of different individuals and groups which may have different goals or agendas. Therefore, this leads to organizations having multiple goals which in some occasion may conflict. This way to see organizations as an alliance of interest groups, where the role of top management is to balance these different and often in conflict interest refers to the stakeholder approach (Grant and Jordan, 2015). **Stakeholder Theory** emphasizes an effective, practical, ethical and efficient form to manage organizations that are in a turbulent and complex environment, such as the one in which, as previously mentioned, NPOs are operating (Freeman, 1984; Freeman, Harrison and Wicks, 2007 cited in Harrison, Freeman, Cavalcanti Sá de Abreu, 2015, p. 859).

Stakeholders are defined by Freeman et al. (2007) as “individuals, groups and organizations that have an interest in the processes and outcomes of the firm and upon whom the firm depends for the achievement of its goals” (cited in Harrison et al., 2015, p.859). This definition by Freeman et al. (2007, cited in Harrison et al., 2015, p.859) is the one guiding the discussion. Some stakeholders are easily defined due to their involvement in the production of value of the firm. Examples of this type of stakeholders are employees, customer and suppliers (Harrison et al, 2015). These types of stakeholders are introduced as legitimate or primary stakeholders (Philips, 2003). According to the Stakeholder Theory, the management of stakeholders comprise paying attention to the well-being and interests of these stakeholder (Harrison, Bosse and Philips, 2010). Despite this, it is common that there are other stakeholders that need to be considered such as special interest or environmental groups, media, communities and even the overall society (Harrison et al., 2015). These different types of stakeholders can be observed in Figure 14.

It is important to highlight that, as suggested by Harrison et al. (2015), the consideration and fair treatment of stakeholders by organizations leads to reciprocate behavior and positive perspective and attitudes towards the organizations by stakeholders. Harrison et al. (2015) suggest that this reciprocity involves “sharing valuable information (all stakeholders), buying more products or services (customers), providing tax breaks or other incentives (communities), providing better financial terms (financiers), buying more stock (shareholders), or working hard and remaining loyal to the organization, even during difficult times (employees)” (Harrison et

al., 2015, p.859). This is supported by Jones (1995 cited in Krashinsky, 1997), who states that “organizations exist because of their ability to create value and acceptable outcomes for various groups of stakeholders, people who have interest, claim or stake in the organization, in what it does, and in how well it performs. In general, stakeholders are motivated to participate in an organization if they receive inducements that exceed the value of contributions they are required to make” (Jones, 1995, p. 21-29 cited in Krashinsky, 1997).

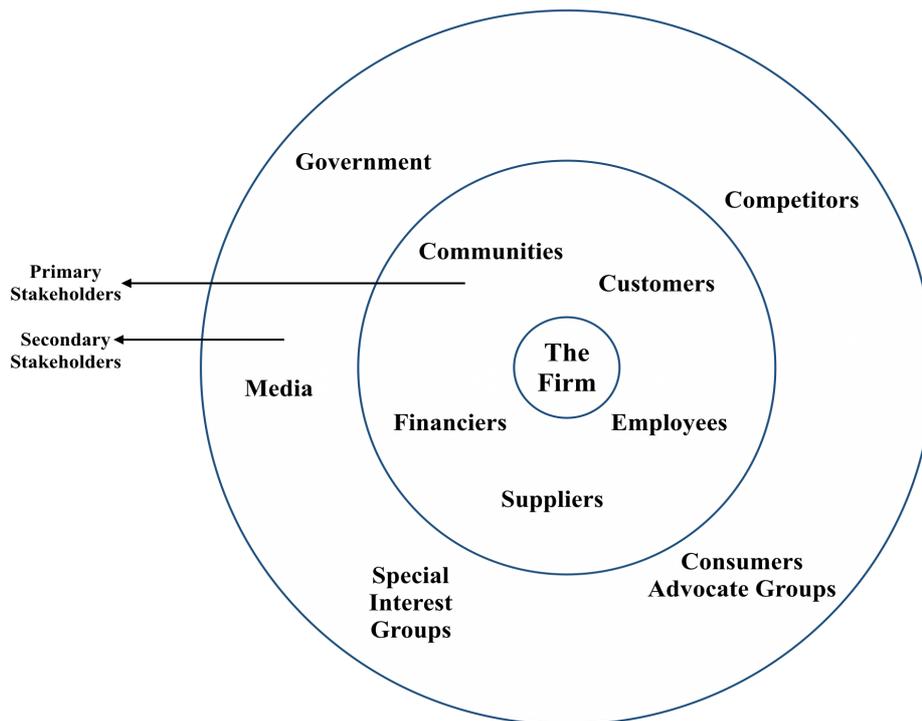


Figure 14: Stakeholder Theory Diagram (adapted from Freeman et al., 2010).

Despite NPOs not having owners in the way of shareholders, there are organizational stakeholders which have a stake in the NPO, and their utilities are impacted by the lack or presence of NPO’s activities (Jegers, 2008 cited in Van Puyvelde, Caers, Du Bois and Jegers, 2011). Stakeholders in all organization present different objectives and as suggested by Hill and Jones (1992) and Jegers (2010) NPOs need a framework with multiple principles when it comes to the agency theory (cited in Van Puyvelde et al., 2011). According to Savage et al. (1991), organizations can determine the type of stakeholders and develop strategies for managing these stakeholders based on two key dimensions: potential for cooperation and potential for threat. Van Puyvelde (2013) suggests that there are different types of stakeholders in NPOs (see Table 6): interface stakeholders, internal stakeholders and external stakeholders.

Stakeholders	Description
Interface stakeholders <i>Board members</i>	The board of directors is the governing body of the nonprofit organization. It represents the organization to the outside world and make sure that the organization carries out its mission.
Internal Stakeholders <i>Managers</i> <i>Employees</i> <i>Volunteers</i>	<ul style="list-style-type: none"> • Management of the nonprofit organizations. • Other paid staff of the nonprofit organization. • Volunteers who are directly involved in the provision of goods and services offered by the nonprofit organization.
External Stakeholders <i>Funders</i> <i>Beneficiaries</i> <i>Suppliers</i> <i>Competitors</i> <i>Others</i>	<ul style="list-style-type: none"> • Individuals or organizations that donate to the nonprofit organization and governments or government agencies that give subsidies to the organization. • Consumers, clients or members of the nonprofit organization • For-profit, nonprofit or governmental organizations that compete with the nonprofit organization in the same market or industry. • For-profit, nonprofit or governmental organizations the collaborate with the nonprofit organization. • Other external stakeholders such as the media, community groups and persons or groups who are affected by externalities produced by the nonprofit organizations.

Table 6: Stakeholders of NPOs (Van Puyvelde, 2013)

One of the main characteristics of NPOs, as previously mentioned in the introduction of this paper, is that this type of organizations are distinguished from other private organization due to the existence of strict limits when it comes to the appropriation of the organization profit or surplus by people who run and control the organization (Anheier and Ben-Ner, 2003). These types of limits take the form of statutory prohibition to distribute bonuses or dividend, also referred as “no distribution constraint”, which generally comes hand in hand with supplementary contained which aim to prevent the excess of executive compensation or self-convivence deals (Anheier and Ben-Ner, 2003). Instead, NPOS are assumed to benefit the stakeholder category referred as “beneficiaries” (Anheier and Ben-Ner, 2003). This is done by providing these beneficiaries with opportunity to conduct in a favorable manner, with the NPO itself, the purchase of a fraction of the organization's output or the sale of the organization's input (Anheier and Ben-Ner, 2003).

LHC UNGDOM: STAKEHOLDER THEORY PERSPECTIVE

This section will explore a series of LHC Ungdom stakeholders and how their relation is with the organization, to add the new theoretical lens in connection with the case findings. Furthermore, this section also explores how different stakeholder define success which is a key differentiation for NPOs. As previously mentioned, in for-profit organizations success is often measured according to profit while in NPOs this is very different and success is measured according to how the service is delivered on how the organization contributes to the public well-being (Anthony and Young, 2003). The use of the stakeholder theory allows the identification of the principals of the non-for-profit organization, in this case LHC Ungdom. Furthermore, Van Puyvelde (2013) suggests that non-for-profit principal-agent relationships can be divided into different categories, but in order to do this, firstly the different stakeholder need to be identified as well as their goals and priorities.

The stakeholder approach can clearly be observed at LHC Ungdom. The NPO in this case depends heavily on internal and external stakeholders and therefore, the organization's goals are involved in a mix of goals from different stakeholders. As stated by Freeman et al. (2010), stakeholders can be divided into primary and secondary stakeholders, and the primary stakeholders are the focus of this analysis. The primary stakeholder of LHC Ungdom can be divided within internal and external stakeholders (see Figure 15) (Van Puyvelde, 2013). LHC Ungdom's internal or primary stakeholders involve volunteers, employees and the board of directors, which are groups of individuals that actively work to achieve the mission. Furthermore, LHC Ungdom has external stakeholders such as Ice Hockey Leagues, the Linköping Kommun, LHC AB and other external suppliers. A special group as also part of the external stakeholder is referred as beneficiaries, which are the players and their parents.

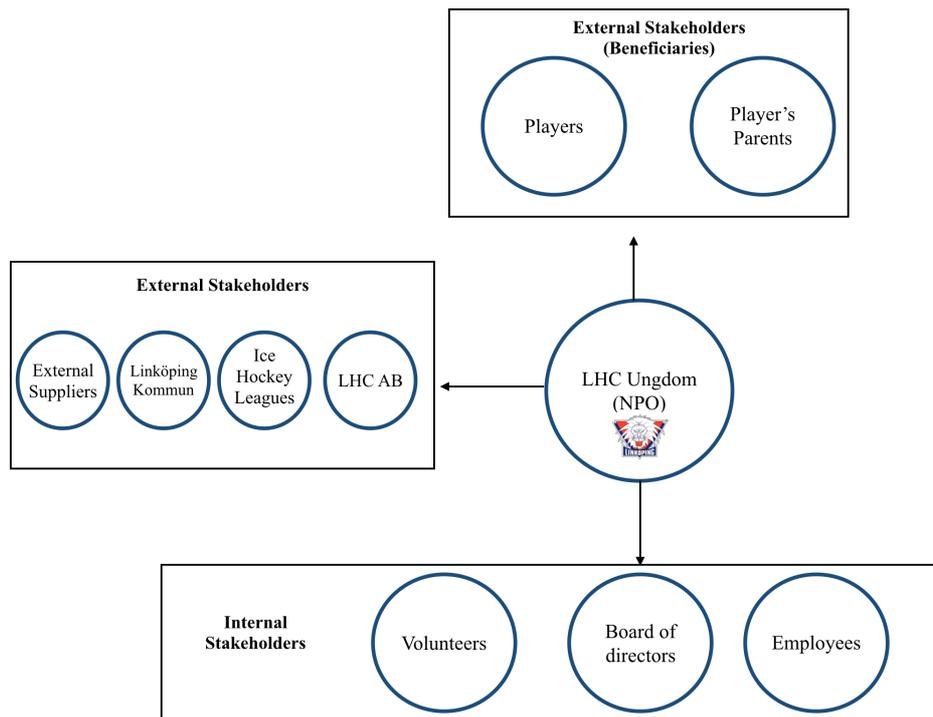


Figure 15: Stakeholder Map LHC Ungdom

Firstly, as **internal stakeholders**, the LHC Ungdom manager and the general director, as well as the board of directors can be identified as a group of stakeholders. The main goals and priorities for this group is to achieve the mission of “100-10-1” while at the same time maintain the core values of “Engagement, Happiness and Results”. For this group of stakeholders, success is determined by the accomplishment of the mission “100-10-1” and challenges perceived by this group is when the “10” part of the mission is not accomplished. Secondly, another internal group of stakeholders is the volunteers, specifically the coaches and team managers. This group of stakeholders are aware of the mission “100-10-1”, however, success is measured according to the core values “Engagement, Happiness and Results”. Furthermore, for some the determination and measurement of success and results needs to be changed or adapted. For coaches and team managers the main focus is firstly on their specific team and how players are doing, and secondly, the mission comes into place. Therefore, it can be observed how goals and objectives are perceived slightly different by different stakeholders (Hill and Jones, 1992 cited in Van Puyvelde et al., 2011; Jegers, 2010 cited in Van Puyvelde et al., 2011). Furthermore, the majority of the coaches are volunteers, and these volunteers during the last years have been more prompt to pursuit a compensation for their work at LHC. This can be related to what was stated by Anheier and Ben-Ner (2003) as “no distribution constraint” of NPOs, which involves a strict limit of the appropriation of the organization's profit.

When it comes to **external stakeholders**, these can also be divided into two separate groups. One of these groups involves LHC AB, external suppliers and the Swedish Ice Hockey Leagues, such as SDHL (Swedish Women Hockey League), Östergötland Ice Hockey Association and SHL (Swedish Hockey League). LHC AB's priority and determination of success involves the mission of "100-10-1" but also the vision of becoming market leader in the Swedish Hockey League. LHC AB is a closely connected stakeholder to the LHC Ungdom as their mission is the same and their level of interaction on reciprocity is high. As stated by the Harrison et al. (2015) in relation to the stakeholder theory, reciprocity is key for organizations, due to the fact that a good consideration of stakeholders by the organizations leads to a reciprocate in positive perceptive and reciprocatively behavior from stakeholders towards the organization. The Swedish Ice Hockey Leagues affect LHC Ungdom in a way since the different teams play within these leagues and have to work according to the guidelines but also having their support is important. Furthermore, the Linköping Kommun is considered an external stakeholder of LHC Ungdom and it involves the community in which the organization operates. LHC Ungdom is first of all affected by the Linköping Kommun as they provide financial support for youth organizations. However, the Linköping Kommun also owns part of the facilities where LHC Ungdom develops their activities, which is settled through the development of a contract when it comes to making the arena more aesthetically appealing for the key beneficiary stakeholder, the players. Last but not least, external suppliers are part of LHC Ungdom stakeholders but their level of impact on LHC Ungdom is out of the scope of this study. The second group can be known as beneficiaries' stakeholders and this involve the players (children and teenagers) and the player's parents, those are the ones benefiting from the output of LHC Ungdom and players are the core of the mission. Player's actions and decisions directly affect the accomplishment of the LHC mission. Therefore, LHC Ungdom's main activities are directed to retain players as beneficiaries. Moreover, as players are underage, their parents' actions and decisions also affect LHC Ungdom.

In short, as stated by Savage et al. (1991), organizations have the ability to determine which type of stakeholder they want to manage and develop strategies for managing them. As mentioned before, this is done based on two key dimensions: potential for cooperation and potential for threat (Savage et al., 1991). In the case of LHC Ungdom, the main stakeholder that the organization needs to manage is the players, as well as their parents, as they are the key part of their mission. Therefore, LHC Ungdom needs their cooperation in order to continue with the mission of the club and make sure that this desire to stay in the club as otherwise this presents

a threat for the organization. In addition to that, amongst the stated stakeholders there are a variety of conflicts, as Krashinsky (1997) states that occur in NPOS. This conflict will be explored in the following section in connection with the agency theory.

7.1.2 AGENCY THEORY

Krashinsky (1997) states that as a whole, literature establishes a variety of conflicts between different stakeholders (see Figure 16). When it comes to NPOs, those conflicts can be classified into two directions. Firstly, a direction that is in favor of the non-for-profit sector and this direction refers to NPOs being able to resolve this conflict in a more effective way than other types of organizations. This is a positive way to see NPOs and the reason for this direction is that NPOs evolve during times when they are more effective to prove a specific service or good than other potential institutional arrangement. Hansmann (1980) states that NPOs have problems like any other type of organizations, amongst those problems there are slowly responds to changes in preferences of customer and the chance of overcoming the non-distribution constraint. Despite this, NPOs may dominate other representatives in certain situations. Secondly, a direction that is not as favorable to NPOs but instead more critical and suggests that stakeholders' conflicts will continue in NPOs and will crave for some sort of resolution which may involve government intervention. To get a better understand of certain conflicts between stakeholders and the agency theory, the following paragraphs will expand on the theoretical concept, followed by a connection to the case findings of LHC Ungdom to further support the new added lens to strategic planning with a stakeholder perspective.

“Agency theory assumes that there is a goal conflict between the principal and the agent. As both parties in the relationship want to maximize their utility, there is good reason to believe that the agent will not always act in the interest of the principal” (Jensen and Meckling, 1976 cited in Van Puyvelde et al., 2011, p. 435). The agency theory covers “the ubiquitous agency relationship, in which one party (the principal) delegates work to another (the agent), who performs that work. The Agency theory attempts to describe this relationship using the metaphor of a contract” (Jensen and Meckling, 1976 cited in Eisenhardt, 1989, p. 58). According to Jensen and Meckling, 1976, (p. 308) the principal-agent relationship is defined as “a contract under which one or more persons (the principal[s]) engage another person (the agent) to perform some service on their behalf which involves delegating some decision-making authority to the agent”. The theory focuses on solving two problems that happen in agency

relationships. The first agency problem comes up when “(a) the desires or goals of the principal and agent conflict and (b) it is difficult or expensive for the principal to verify what the agent is actually doing” (Eisenhardt, 1989, p. 58). The second problem involves risk sharing, which appears when the principal and the agent differ regarding perspectives towards risk (Eisenhardt, 1989). When it comes to strategy analysis, the use of the agency theory is relevant as it contributes to the creation of value and understanding of agency contracts and the implementation of strategy (Eisenhardt, 1989). The activities that take place in organizations involve a certain type of principal-agent arrangement. Moreover, individual needs within an organization need to be recognized in relation to strategy as individuals make decisions which affect the organization (Eisenhardt, 1989).

The agency relationship problem was already suspected by Adam Smith (1937 [1979]) in his work “The Wealth of Nations”. Smith (1937 [1979]) stated that as long as an organization is managed by a person or a group of people, which are not the direct owners, there is the possibility that these people who manage the organization may not work in the same interest (cited in Panda and Leepsa, 2017). Later on, in 1984, MacDonald emphasized a new way within the agency theory which concerns a principal who seeks to motivate an agent in a way that this one chooses the agent’s activities in a way to favor the principal. In order to clarify, this involves one party who is delegating work to another in order to create value, but an issue arises regarding whether the agent performs prioritizing his/her own interest or the principal’s interest (Bosse and Philips, 2016; Panda and Leepsa, 2017). The agency theory has extensively been applied and studied in the corporate world in order to understand management performance and board of directors. Despite this, not much has been done regarding agency theory in relation to NPOs. According to Van Puyvelde et al. (2011), most NPOs are defined by the separation of ownership and control, this is in line with for-profit organization. Fama and Jensen (1983 cited in Van Puyvelde et al., 2011) clarify the previous statement by saying that there is a clear distinction between the owners of the organization and the managers who are the everyday decision makers. In addition to the owner and managers, there are other actors that are involved in the organization’s everyday activities when it comes to NPOs, such as donors, clients and volunteers (Fama and Jensen, 1983 cited in Van Puyvelde et al., 2011).

The agency theory presents a relevant economic framework to analyze the actors and stakeholders involved in NPOs. It is important to highlight that in NPOs it is not clear who should be regarded as the principal (Ostrower and Stone, 2006), despite of the lack of owners in the way of shareholders, there are instead stakeholders of the organization which affect and

are affected by the NPOs activities or lack of them, as previously mentioned (Jegers, 2008 cited in Van Puyvelde et al., 2011). Furthermore, Steinberg (2010) suggest that the presence of multiple principals which have different objective can obstruct the potential of the agency theory to solve the accountability question in NPOs. Steinberg (2010) focuses on the internal agency problems in NPOs, however, in the case of NPOs, these are generally also accountable for external stakeholder such as clients, to which Hill and Jones (1992 cited in Van Puyvelde et al., 2011) suggest that this type of stakeholder relationship can be seen as a principal-agent relationship. The graph below represents the non-for-profit principal-agent relationship presented by Van Puyvelde et al. (2011), which includes different stakeholders involved in NPOs.

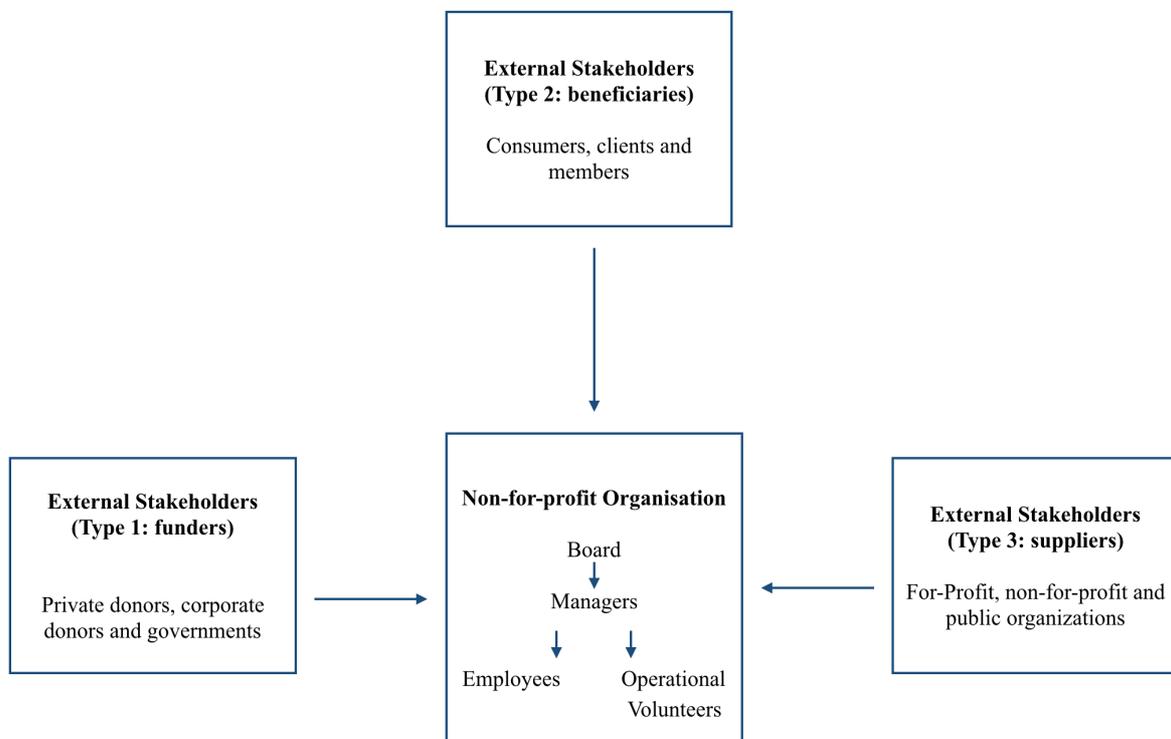


Figure 16: Non-for-profit principal-agent relationship (adapted from Van Puyvelde, Caers, Du Bois and Jegers, 2011).

STAKEHOLDER CONFLICTS WITHIN LHC UNGDOM

Steinberg (2010) points out that NPOs can have multiple principals with different objectives and, therefore, this section will highlight different types of principal-agent conflicts in connection with the case findings of LHC Ungdom to add to the elaborated stakeholder perspective in terms of the established strategic plan in Figure 12.

The agency theory can be applied to LHC Ungdom and becomes of relevant importance due to the goal of creating value and implementing a specific strategy in the organization (Eisenhardt, 1989). On different levels, it can be identified that a principal seeks to motivate an agent in terms of certain activities that are in favor of the principal (MacDonald, 1984). In terms of Eisenhardt (1989) the agency theory problem when it comes to LHC Ungdom can be identified on the first arising problem, where there is a conflict of interest. When taking a look at the organization and the framework of the adopted strategic planning model (Figure 12), there is multiple stakeholders that are involved within certain conflicts of interest between a principal-agent arrangement. However, in NPOs such as LHC Ungdom, it is not always clear who should be considered the main principal as there are no owners (Ostrower and Stone, 2006). In terms of LHC Ungdom and the internal agency problems, the internal stakeholders in conflict can be identified as the club director, managers, volunteers such as coaches or team managers. While, in terms of the external stakeholders, Linköping Kommun LHC AB and parents are involved. There are multiple interest conflicts that arise and will be highlighted in the following paragraphs, as people and certain stakeholders within LHC Ungdom may not always work towards the same interests Smith (1937 [1979], cited in Panda and Leepsa, 2017).

First of all, referring to goals and objectives, a rising conflict of interest occurs between the organization and the volunteers. This can be highlighted with the fact of the agency theory that individual needs within an organization need to be recognized in relation to strategy as individuals make decisions which affect the organization (Eisenhardt, 1989). On one side, LHC Ungdom is a non-for-profit organization and approximately 250 people work on a voluntary basis such as coaches and team managers. The conflict arises due to the fact that more and more people want to be involved in ice hockey but not on a voluntary basis and therefore an agency problem occurs between the club and volunteers related to compensation.

Additional, LHC Ungdom consists of 21 youth teams and referring to goals and objectives, another agency conflict occurs between the club and the different teams, which also affects the mission with the main focus on the club's overall interest. Team managers and coaches have their focus of interest on their own team, while the club and the workers at the office are in charge of the interest of all 21 teams, which highlights that in some cases certain internal stakeholders prioritize their interest over the principal's interests (Panda and Leepsa, 2017). These arising conflicts can also be closely related to bounded rationality and bounded self-interest in terms of the agency theory (Bosse and Phillips, 2016).

Secondly, in terms of the implementation of the mission through the strategy and more specific the action plan and budgeting, there are several key points to highlight. Internal stakeholders such as coaches and team managers focus on achieving the core values Happiness and Engagement and sport related focus, while other stakeholders that work at the LHC Ungdom office have a bigger interest of financing and staying within a certain budget as part of their responsibility. Conflicts therefore arise in order to achieve the mission between the soft aspect focus of sport and the financial aspect of the overall company.

Furthermore, the action plan of achieving the mission “100-10-1” with the core values of Happiness and Engagement is also in a conflict of interest between the organization and the external stakeholder Linköping Kommun that owns the facility. Therefore, as one part of the mission is to attract and retain kids, a plan of LHC Ungdom is to make the facility a welcoming place, which they are not able to since they rent the facility and changes are not allowed or connected to several obstacles with the Linköping Kommun.

As the mission and the core values were established by the board of directors for LHC overall, it is also interpreted differently by LHC Ungdom and LHC AB. On one side, LHC AB and therefore the professional adult teams are focused on financial aspects and success in terms of the mission is determined by the outcome of the teams as in winning hockey games. On the other side, LHC Ungdom is an NPO and success is connected to the retention rate and soft aspects such as happiness and engagement of the kids that play hockey and the outcome of the hockey games. Therefore, as the mission and core values account for both, the adult and the youth side, the interest in which stakeholders act are different.

Within LHC Ungdom, several interest conflicts between different stakeholders in relation to the unique main aspects of strategic planning can be identified, which highlight the importance of adding a new theoretical perspective to the established strategic plan in Figure 12.

7.2 DISCUSSION SUMMARY

A “broad-brush approach” is not appropriate in this case and this additional stakeholder perspective in connection with the agency theory is adding a new lens to the strategic plan of NPOs in Figure 12. With the addition of new lenses to the analysis of the empirical data, a framework was developed as illustrated in Figure 17 and the contribution will be pointed out with the following paragraphs.

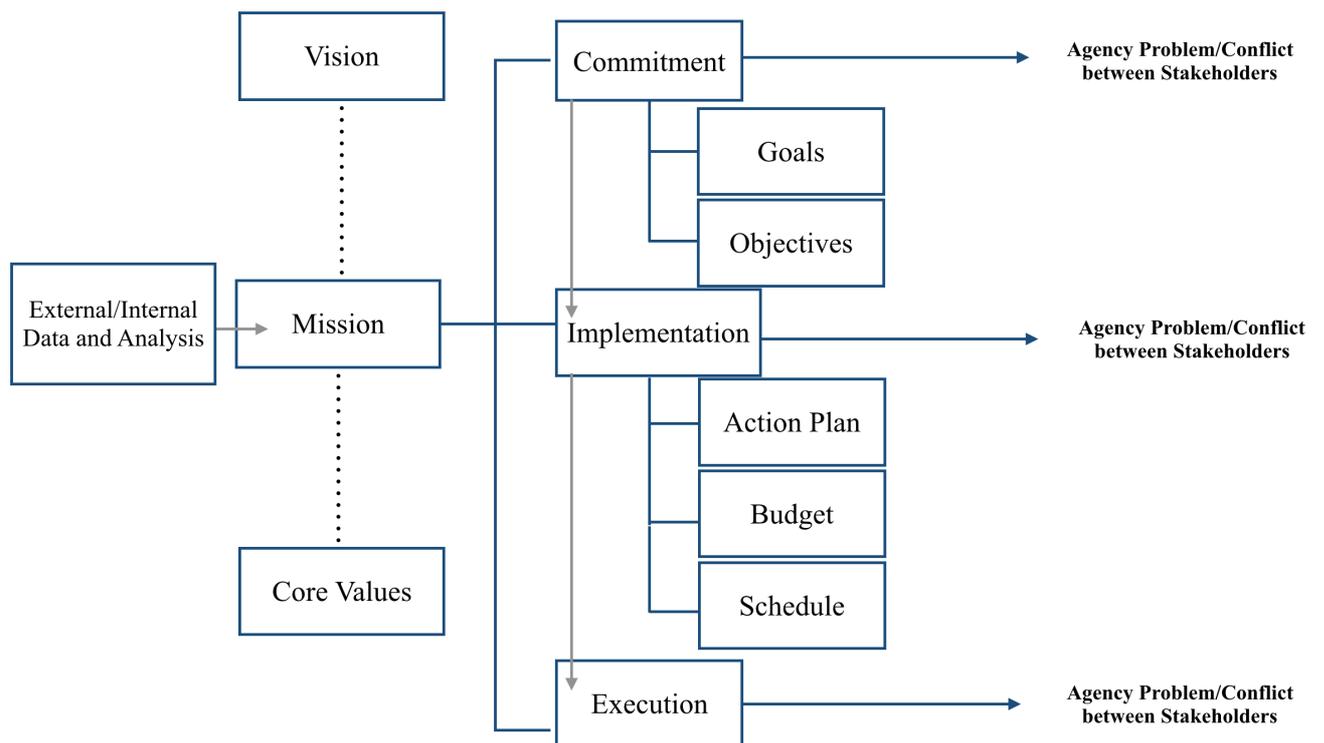


Figure 17: Strategic Planning from a Stakeholder perspective Framework

This section summarizes the theoretical discussion and how this contributes to the field of an NPOs strategy. Furthermore, this section also includes how this potentially could be helpful in managing this type of organizations. The starting point of this is the summary of the previous discussion and analysis which provides an overall idea of the presented framework. The proposed framework (see Figure 17) is rooted in the strategic planning of NPOs, more specifically in its unique aspects. The framework helps to identify the main aspects of strategic planning of an NPO strategy. But in addition, the framework also includes the implementation of two theories as new lenses to the topic of strategic planning in NPOs. These new theories are stakeholder theory and agency theory. Although these theories have previously been tied to NPOs, they have not been linked together. By combining these different theories, a new

perspective towards understanding the uniqueness of the NPOs' strategic planning is developed. The framework explores aspects of strategic planning such as goals and objectives, action plans and budget, and how within these areas different relationship conflicts arise between stakeholders in relation to the NPOs mission. The mission is the core of strategic planning and determines the definition of success for different stakeholders.

The contribution that the developed framework brings to the field is an understanding of how, through strategic planning, different problems can be foreseen and considered. For management, the framework gives an opportunity to be aware of certain key aspects and the connection between those when carrying out **strategic planning**. But also, conflicts that arise between stakeholders which are rooted in the mission, which is a main aspect of strategic planning. The framework highlights, through the use of **stakeholder theory and agency theory**, the different relationship and conflicts arising from these relationships. When going into the area of conflicts that arise between stakeholders, it can be observed that in some cases the mission is not aligned with the NPO's full strategy. This is due to different interpretations of the mission by different stakeholders. This is relevant as the empirical data reflects that different internal stakeholders perceive success differently according to the mission, which has a connection to other main aspects of strategic planning. From the case of LHC Ungdom, it can be perceived that the idea of full transparency is key to avoid the agency problem, as strategic planning and the proper communication is relevant to avoid a false interpretation and conflicts when carrying out a determined strategy.

The presented framework (Figure 17) which combines the analysis of the empirical data with two well-known theories is useful in cases of building a new strategy or revising a currently in use strategy that is not achieving the mission of the company. Another way in which the framework contributes to the field of NPOs is to understand the importance of the coherence of the mission throughout the strategic planning process. This level of coherence affects how success is defined within an organization. The findings gathered from answering the research question lead to a contribution in the field of NPOs strategic planning. Also, when including the new proposed lenses, a framework was developed which shows how NPOs' strategic planning is unique in certain aspects. This framework has the potential to be used as a tool for strategy development in NPOs or strategy revision and adaptation. Furthermore, the framework can possibly guide management to deal with other areas of management such as communication and managing human resources as the data reflects the differences in the relations between stakeholders and between stakeholders and the mission. Conflicts arise with the implementation

of the strategic planning where different stakeholders pursue different interests that lead to an asymmetry and misalignment of the mission with the rest of the strategic planning.

In short, when NPOs are developing a strategy it is key to recognize, consider and address different stakeholders and their interests in order to achieve a full alignment to the mission and other unique main aspects of NPOs' strategic planning. Also, a clear definition of success that is perceived the same way throughout the organization is of great importance. In relation to strategy, individuals make daily decisions that affect the organization and their perception and interpretation of the mission is crucial (Eisenhardt, 1989).

8. CONCLUSION

LHC Ungdom is an NPO with the mission of “100-10-1” which focuses on the retention of players within the club. For the key reason of being an NPO, the organization suffers from the impact of a complex and dynamic environment as all other organizations of this type. Therefore, strategy plays a key role for NPOs and the emphasis on strategy is further highlighted in NPOs due to the need for a strong fit between the strategy and the environment, which is a key determinant of success (Cairns et al, 2005; Giffords and Dina, 2004; Thibault et al.1,993). This need for an ideal fit, emphasizes the need for the development of specific strategies in NPOs. From the review of the existing literature a gap was identified in relation to strategy, specifically strategic planning in NPOs. This led to the development of the research question: ***“What are the unique aspects of strategic planning in an NPO?”*** In order to answer the research question LHC Ungdom was explored and a case was developed with the findings.

By exploring LHC Ungdom from the main perspective of it being an NPO, different findings were gathered regarding the organization's structure, mission, core values and its stakeholders. Such research findings, along with the theoretical framework allowed the identification of the unique aspects of strategic planning of NPOs. By using the theoretical framework, which include different theories on strategic planning, a better understanding of strategy was gathered, specifically on what are the unique aspects of strategic planning in NPOs. The findings reflected that the unique aspects are the presence, the interrelation and the combination of main aspects such as external/internal data the mission, core values and vision amongst others (Figure 13).

In addition to the identification of the unique aspects of strategic planning, by adding new lenses to strategic planning, different conflicts between the NPOs’ stakeholders were clarified. These conflict relations are rooted within the mission, which is the identified starting point of the strategic plan and it is connected to other unique aspects. By implementing the stakeholder theory, different factors that affect the NPO were identified, as well as their perceived definition of success which was also determined. This led to the recognition that some stakeholder’s interpretation and definition of success is not aligned with the mission. Moreover, the use of the agency theory within the framework allowed the identification of different conflicts between stakeholders. In short, NPOs’ strategic planning has a variety of unique aspects such as external and internal data and analysis, commitment, implementation and mission. Furthermore, the mission is the key connection amongst all the other unique aspects. The presence of the mission

in the other unique main aspects leads to different conflicts between stakeholders, which are identified when applying new lenses to the strategic planning of NPOs.

8.1 FUTURE RESEARCH

By answering the research question, an understanding of a particular situation is achieved in this case the current situation of LHC Ungdom. However, the implementation of this into a broader spectrum needs to be developed in the future, for example, a full comparison with for-profit and non-for-profit organizations regarding strategic planning. Future research in relation to the findings has the opportunity to explore the definition of success by all stakeholders and how this impacts the NPO. In addition, further testing could be done by trying to utilize the developed framework in different NPOs, as well as a further investigation into the execution of the strategy in terms of different research methods such as observations. Future research also has the chance to find further insights into the different relations between different types of strategy, strategic planning and key aspects. Furthermore, in terms of the arising conflicts in terms of the agency problems in NPOs, further investigation can be done to find ways to deal with these issues and lower the chance of these problems' occurrence in the future. Additionally, due to certain limitations and constraints, the research could be expanded towards a more in depth-analysis of certain internal and external stakeholders.

8.2 FINAL WORDS

To conclude, when developing NPOs' strategy, it is relevant to pay attention to the different stakeholders that are involved and their interest in order to achieve the alignment with the mission and strategy. By doing this, the alignment flow between environment, mission, strategy and stakeholder interests will contribute to the NPOs success. The framework was developed in order to be used as a foundation of strategy development for NPOs, from completely new strategies to improving already existing ones. The findings of these study contribute to the field of NPOs, specifically to the field of NPOs strategy. The contribution is done to the expansion of the literature in terms of understanding how the mission affects the strategy and how this further affects stakeholders' determination of success according to the mission but also in a practical way as the framework can be used as a tool for managers.

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10. APPENDIX

APPENDIX 1: SEMI-STRUCTURED INTERVIEWS

APPENDIX 1.1 QUESTIONS TO EMPLOYEES

Inform of the purpose of the research and state that their identities will be kept confidential and result will be anonymous. Check for recording Allowance.

General:

1. Age
2. Gender
3. Nationality
4. How long have you been working at the company?
5. What department(s) do you work in?
6. What is your role within the organization?
 - a. Are you part of more than one department?
7. What are your main responsibilities?
8. How does your career look like before LHC? Qualifications? Background?
9. How do you see yourself in 5 years? Still at LHC?

In terms of strategy and the organizations

10. Do you know what is the mission statement of the organization?
11. Did you participate in the elaboration of the mission statement?
 - a. Did you participate in the elaboration of the strategy?
12. How do you check whether the mission statement is achieved?
13. Are individual goals, team goals and organizational goals clearly defined from your perspective?
 - a. Which are those currently?
 - b. Does anyone else in the department/club have the same goals
 - c. How do you know if these goals are meet?
14. Who do your report to?

15. Have you ever seen this LHC presentation?

Strategy implementation questions:

16. Are your tasks that need to be performed clearly identified and assigned to you?

17. Do you feel encouraged by the structure of the company?

18. Are you discouraged from certain behaviors that are not welcomed?

19. Is your boss inspiring your performance?

APPENDIX 1.2: QUESTIONS TO MANAGEMENT

Inform of the purpose of the research and state that their identities will be kept confidential and result will be anonymous. Main purpose of the interview to Management is to understand the strategy and build the case. Check for recording allowance.

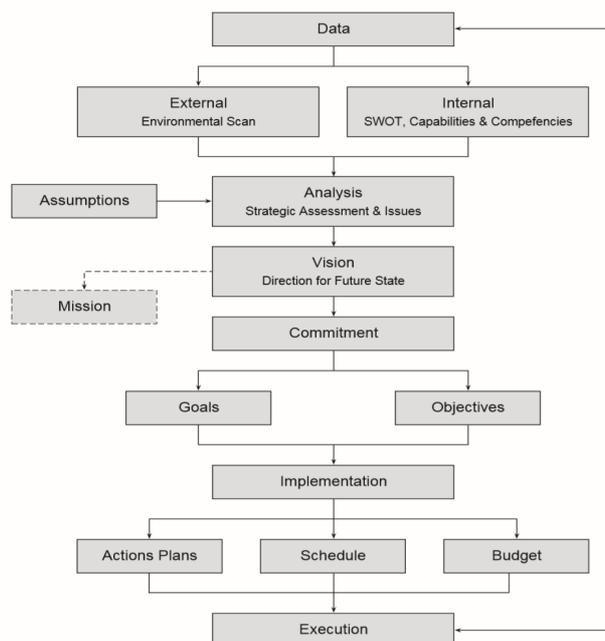
About the company

1. Could you tell us about LHC from your point of view as an NPO?
2. Where was the company 5 years ago?
3. What is LHC currently looking like in terms of the firms?
 - a. Meeting goals
 - b. Challenges
 - c. Main current objectives this season?
4. Future outlook? Where do you see the organizations in 5 years?

Strategy:

5. What is the **mission** statement? (main purpose of the firm)
 - a. When was it created?
6. **Goals?** (what is the firm trying to accomplish)
 - a. How ambitious are those goals/objectives?
 - b. Sport goals/ Financial goals?
7. **Vision?** (where is the firm heading)

8. Can you describe the **strategy** of LHC as an NPO?
(How are the goals and the mission achieved)
 - a. When was it created?
9. Who participates in the development and planning of the strategy?
 - a. CEO, executive team, senior managers, middle managers, lower level managers, employees, external stakeholders, consultants?
10. Is there a certain **action plan** in place?
11. Structure and dealing with employees? Meetings? Etc.
12. How is the strategy communicated to employees?
 - a. What are the main forms of communication?
 - b. How is the communication between departments?
13. How is a strategy evaluated as successful or not? End of the year? Quarterly? Overall firm? By departments?
14. Are there consequences for not achieving certain goals and objectives?
15. Is the strategic plan related to the budgeting process?
 - a. budget drives strategy? Or strategic plan drives budget decisions? Independent? Each influence each other?
16. Are there certain performance measures for departments?
17. Do you follow this planning model or similar?



Strategy implementation

18. How is the strategy implemented?
19. Are tasks within the company clearly identified and assigned?
20. Is there a code of conduct?
21. Is there a performance progress report in place? (monitor progress)
22. Which members are involved in key decision making?
23. Is the mission represented equally through the different departments? Or is one the department knowing about sports and the other about finance?
24. Again, do they share information and communicate
25. Is there any possible improvement that you perceive as essential in terms of strategy?

APPENDIX 1.3: QUESTIONS TO VOLUNTEER COACHES/TEAM MANAGER

1. What team(s) are you currently responsible for?
2. What is your role within the team(s)?
3. Do you work on a voluntary basis?
4. How many years have you been with LHC?
5. Why are you involved in LHC?
6. The club's mission is 100-10-1: Have you ever heard of this? If yes, can you explain what it means to you?
 - a. Could you also explain how it affects your actions? What do you do specifically to help reach that mission?
7. The core values of LHC are: Engagement, Happiness and Results. Can you explain what they mean to you and your work with the youth team? Engagement; Happiness; Results.
8. How do you measure if your team was successful at the end of a season? How do you define success?
 - a. Do you have a meeting about that with the manager?

LHC – Idea, Vision & Goal

IDEA

Linköping Hockey Club offers children and young people, as well as boys and girls in the area, the opportunity to practice and play ice hockey as a meaningful and joyful leisure activity. LHC wants to create a place for as many people as possible. LHC has a place for all players up to 18 years of age, where the last years are divided into width and elite. The idea is that regardless of the way, everyone involved will feel joy during their journey with the ice hockey and Linköping Hockey Club.

VISION

Market leader in Swedish Ice Hockey from youth to senior elite

GOAL

There 100 boys (100-10-1) and 25 girls (25-2-1), in the 6-year-olds start playing hockey every autumn. 10 of the boys develop and at the age of 17 take place in the LHC J18 Elite team. LHC also hopes that one player will qualify for play in the national team at 16 years of age and that one is moved up from junior to the SHL team every season.



Appendix 2: LHC Youth - Idea, Vision, Goal (LHC Ungdom, 2019).