

**NONPROFIT BUSINESS LEAGUE CHIEF EXECUTIVE OFFICERS' PERCEPTIONS
OF THEIR BOARD CHAIR RELATIONSHIPS AND ORGANIZATIONAL IMPACTS**

by

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School of Public Service and Education

A Dissertation Presented in Partial Fulfillment

of the Requirements for the Degree

Doctor of Philosophy

Capella University

June 2021

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Abstract

The success or failure of a nonprofit 501(c)(6) tax-exempt business league organization can be attributed (at least in part) to the working relationship between its chief executive officer (CEO) and the chairwoman/chairman of the board of directors (board chair). The relationship between the CEO and board chair sets the tone for the entire organization. Positive, reciprocal relationships may cause the organization to flourish while negative relationships may cause the organization to suffer. Nonprofit 501(c)(6) tax-exempt business league CEOs' perceptions about their board chairs and the impacts those reciprocal relationships had on their business leagues were examined through the lens of social exchange theory (give-get-give reciprocal actions). This generic qualitative study narrowed the gap in the literature by exploring the experiences and perceptions of business league CEOs in the South Atlantic region of the United States about their relationships with their board chairs and resultant organization successes and failures. The data included rich, thick descriptions that captured the complex experiences articulated by the CEOs. Thematic analysis was used to determine code words, phrases, and patterns that identified principal concepts. These were collated into groups and, along with transcript notations, were examined for comparisons and contrasts. Emergent topics identified by the CEOs included relationship-positive themes of trust, honesty, reliability, respect, transparency, and partnership while negative relationship themes included mistrust, misunderstanding roles, lack of communication, secret/hidden personal agendas, and egos. The findings indicated that the interviewees believed positive reciprocal relationships with their board chairs resulted in organizational accomplishments and sustainability. Conversely, CEOs believed negative board chair relationships hindered performance of their business leagues and compromised sustainability of their organizations.

Acknowledgments

Heading my acknowledgments list is William R. Griffin, Esq., JD, MSM, MSE, BS to whom I also dedicate this dissertation. Sans vous, ce voyage n'aurait jamais commencé. Merci, Tweetie, pour votre foi inébranlable en moi et votre soutien, pour partager mon rêve, pour m'aider à en faire une réalité et pour le partage et l'impact de ma vie de tant de façons merveilleuses. Toi, mon amour est formidable. Et, devinez quoi - le meilleur est encore à venir.

Kelly, Bob, and Carrie Sauer and Tom Griffin, I could not wish for a more wonderful family than you. Thank you so very much for being so warm, kind, and welcoming. Also, a very special thank you to Diane Kaer, adopted sister and BFF—your many years of steadfast friendship, kindness, inspiration, and encouragement are deeply, deeply appreciated.

For her let us get it done attitude, I thank Leah Mancuso, PhD, committee chair, and mentor. Thanks also to my committee and Capella University staff for input, advice, and encouragement. I also acknowledge the late Thomas Page, PhD, appointed my mentor when this study was partially complete. His positive perspective and demeanor were always encouraging. Also, a very special thank you to Andrea Daines, PhD and mentor, whose coaching was right on target and much appreciated. Editor Alex Woodall, you're a life saver—thanks for your guidance and for tossing me the much-needed life preserver when I most needed it. Thank you to my expert review panel for honing the focus of my interview questions. Without the cooperation and candor of the CEO interviewees, this study would not have happened. Thank you so very much. Also, thank you to the Rapid City Chamber of Commerce, Capella University, National American University, PEO Club, and Zonta Club for financial support.

My thanks to the many authors and researchers whose literature provided the foundation from which this dissertation was built. I also thank those who may use this study in the future.

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CHAPTER 1. INTRODUCTION

This researcher explored the working relationship between the chief executive officer (CEO) and the chairman/chairwoman (board chair) of the board of directors of nonprofit 501(c)(6) tax-exempt business leagues. This researcher also identified implications of that relationship on the business leagues led. Researchers have stated that the relationship between the CEO and the board chair sets the tone for the entire organization (Koskinen & Lämsä, 2016). Positive working relationships can result in organizational accomplishments, while negative working relationships can hinder the organization's performance as Hiland (2005) discovered conducting empirical research on nonprofit board chairs and CEOs. Organizational performance and its resultant success or failure can impact the sustainability or long-term viability of the nonprofit organization to accomplish (or not) its mission (Pena, 2020). Yet, empirical research is scant on how CEOs of nonprofit 501(c)(6) tax-exempt business league organizations perceive their relationships with their board chairs and resulting impacts of those relationships on the nonprofit business leagues they lead (Cornforth & Macmillan, 2016; Freiwirth et al., 2017). Further, according to Olinske and Hellman (2017), there is "scant empirical literature examining the topic of the board-executive director relationship, which is identified by many as the most important relationship in a nonprofit organization's governance structure" (p. 95). Examining the working relationship between CEOs and board chairs of nonprofit 501(c)(6) business leagues may provide insights about the successes and failures resulting from these relationships and can be of future benefit to other nonprofit organization leaders. Therefore, applying the knowledge base resulting from this study may help CEOs and board chairs of nonprofit 501(c)(6) business league organizations do their jobs better. In turn, this occurrence may lead to improved performance of the nonprofit 501(c)(6) tax-exempt business league.

Business leagues are one of over two dozen classifications of nonprofit organizations. Business leagues number slightly more than 62,700 out of 1.7 million nonprofit organizations in the United States. Through the lens of social exchange theory, this study of the relationship between the CEO and board chair of nonprofit 501(c)(6) business leagues explored (from the perspective of CEOs) how the relationship of these two leaders could impact their organizations, therefore filling a gap in the literature.

Chapter 1 discusses why nonprofit organizations exist, when and how such organizations were created, and what the organizations do. Specifically, nonprofit 501(c)(6) business league organizations are introduced, and the differences between other nonprofit organizations and business leagues are explained. The roles of and the importance of the relationship between the business league's two leaders (the CEO and board chair) are addressed. The results of positive and negative relationships are discussed. A gap in the literature is identified about nonprofit organizations and 501(c)(6) business leagues. The intent of the study is described. For the first time through the lens of social exchange theory, this researcher addressed the perceptions of nonprofit 501(c)(6) business league organization CEOs about their working relationships with their board chairs and the impacts those relationships had on their business leagues. The relevance of social exchange theory to this study is also described.

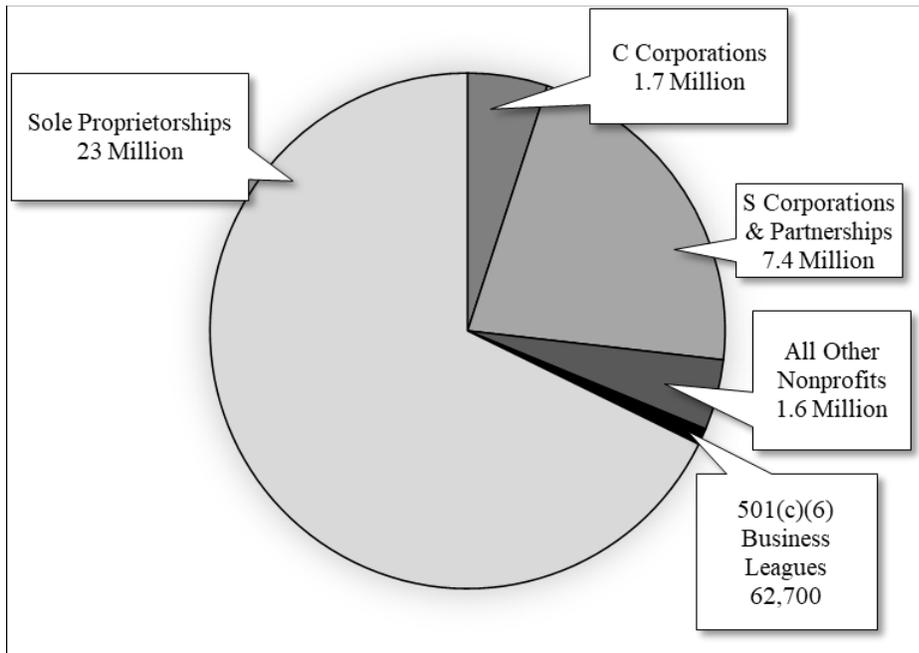
Background of the Study

In the business world, there are over 32 million (Kehoe, 2019) for-profit corporations, limited liability companies, partnerships, and sole proprietorships in the United States (Internal Revenue Service [IRS], 2021c). The primary objective of these businesses is to make a profit. As opposed to profit-making organizations, there are also 1.7 million nonprofit groups in the United States seeking to address social problems. These nonprofits exist for (or for a combination of)

altruistic, benevolent, educational, or promotional purposes (IRS, 2021d; Renard & Snelgar, 2016). Through the IRS (2021d), the U.S. tax system regulates the activities of the nonprofit sector (Barber et al., 2020). The IRS (2021m) established 29 classifications that comprised the overarching regulatory umbrella of United States nonprofit organizations. These classifications range from 501(c)(1) credit unions to 501(c)(29) qualified nonprofit health insurance issuers (IRS, 2021m). Within these 29 classifications are 1.7 million nonprofit groups; of those, 62,700 organizations hold the classification of 501(c)(6) tax-exempt business leagues (see Figure 1 below).

Figure 1

Number and Type of For-Profit Organizations vs. Number and Type of Nonprofit Organizations in the United States



Note. Adapted from “SOI tax stats - tax-exempt organizations and nonexempt charitable trusts - IRS Data Book Table 14,” by Internal Revenue Service, 2021n (<https://www.irs.gov/statistics/soi-tax-stats-tax-exempt-organizations-and-nonexempt-charitable-trusts-irs-data-book-table-14>). In public domain.

Tax-exempt does not mean, as frequently misunderstood, that the organization does not pay state or local taxes. Tax-exempt means that these organizations are exempt from paying Federal taxes (IRS, 2021k). One should also understand the distinction between the business league as an entity and its members. The business league organization itself is a nonprofit, tax-exempt entity versus its members that conduct or promote profit-making activities. The mission of the business league is to promote common civic and commercial community interests that benefit the members of the business league. Members of these business league groups join to promote the enhancement of business, the advancement of their professions, and the improvement of their communities (IRS, 2021h). As a group, nonprofit 501(c)(6) tax-exempt business leagues include approximately 62,700 trade associations, commerce, economic development, and professional societies throughout the United States. Much the same as other nonprofit 501(c) tax-exempt organizations, the members of business leagues are the life blood of their organizations. In addition to paying membership dues, members can volunteer their time and talent to help advance the nonprofit organization's mission. The duties and responsibilities of volunteers can be diverse. According to Ilyas et al. (2020), a CEO is advised to focus on “building the skill sets of the volunteers” (p. 1) to solidify and expand their organization’s volunteer base. For example, members become active by volunteering to run a member-to-member event (such as a golf tournament), update the organization’s website and social media, participate in a blood drive, collect membership dues, head a committee, serve on a board of directors, or function as chairman/chairwoman of the board of directors (Ashfaq et al., 2020).

The actions of these business leagues directly impact millions of members and, by extension, hundreds of millions of United States residents. Yet, not all business leagues are the same. The scope of these organizations vary, and organizational objectives can be inconsistent

(Nesbit et al., 2018). The size of business leagues is also a variable. Throughout the United States, many business leagues have large enough memberships and numbers of programs and activities that professional staff members are required. Larger business leagues are led by a combination of the CEO and the board chair. The CEO is a paid staff person who oversees day-to-day operations. The board chair is an unpaid volunteer elected by the board of directors to lead the board in carrying out its responsibilities at a strategic and policy level. The roles of the board chair and the CEO are intended to remain distinct yet complementary (see Table 1; Walters, 2021).

Table 1

Distinction Between Board Chair Role vs. Chief Executive Officer Role in Nonprofit 501(c)(6) Business League Organizations

Chairman/chairwoman of the board	Chief executive officer
Is the ‘face’ of the organization	Represents the board chair, the board of directors, and the organization as needed
Serves as ‘ambassador’ on behalf of the organization	Builds and is the leader of the organization’s staff
Chairs and oversees the work of the executive committee	Manages the daily operations of the organization
Chairs and facilitates discussions and the work of the board of directors at meetings and events	Ensures the annual performance evaluation of the staff members and provides ongoing direction as needed
Ensures the annual performance evaluation of the CEO and provides ongoing feedback as needed	Guides staff and volunteers to advance organization-related issues
Leads consensus development on organization-related issues	Works to advance the organization’s mission and vision by carrying out the strategic plan and by helping develop organizational policies and procedures
Is responsible for visioning/strategic planning	Manages the resources of the organization
Ensures adequate funding and other resources	Works with stakeholders on common issues
Monitors organization’s performance	Functions as the ‘corporate memory’ of the organization and safeguards the organization’s official documents
Serves as advisor to the CEO, if requested	

The relationship between the CEO and the board chair can set the tone for the entire organization. Kiron et al. (2015) further explained that collaboration is the key to organization stability. While cooperating as a team, the duties of the CEO and board chair may include

working with their members and stakeholders to accomplish commonly held objectives (Kearns et al., 2015). Personalities of the CEO and the board chair can impact their working relationship and may positively or negatively influence their organization (Mathews, 2019). Negative relationships, including poor, untimely, or non-existent communication, may signal that board chairs do not understand their roles, they have hidden agendas, or mistrust or the absence of trust exists (Cornforth & Macmillan, 2016; Heemskerk et al., 2017). Negative working relationships may cause friction and mistrust that are detrimental to the functionality of the pair and, by extension, detrimental to the functionality of the board of directors and the nonprofit organization. Conflicts arising from divergent leadership styles (e.g., egos) and philosophies (e.g., hidden agendas) may cause confusion, conflicts, and an erosion of trust. Any of these may lead to financial distress, counterproductive behavior, and poor organizational performance. This issue may result in a dysfunctional nonprofit organization and, perhaps, a CEO turnover. Negative working relationships may hinder the performance of the nonprofit organization (Willems et al., 2017).

Conversely, positive working relationships that incorporate team spirit may result in valuable collaborative partnerships. Frequent, open, honest, and transparent communication helps establish and maintain a trusting and respectful, positive working relationship between the two leaders, sharing the same vision and values. Further, positive reciprocal relationships (which include a spirit of collaboration, trust, camaraderie, and knowledge-sharing between CEOs and board chairs) can shape their organizations. Thakadu (2018) stated that “knowledge and knowledge sharing are widely regarded as important assets for the overall performance and competitiveness of organizations” (p. 2225). Positive working relationships might result in

organizational accomplishments. These valuable relationship qualities may also be mirrored at the board of directors' level and throughout the nonprofit organization.

Koohang et al. (2017) confirmed that “within organizations, effective leadership results in increased trust that brings about sound knowledge management and leads to successful organizational performance” (p. 521). Better performance, including stronger, more professional governance and staff members, is reflected in nonprofit organizations that, according to Harris and Neely (2021), “choose to be relatively more transparent” (p. 214). For key stakeholders, Harris and Neely (2021) noted that “transparency in nonprofit organizations is value added” (p. 214).

This research is important because the results may inform what can make a positive working relationship or a negative working relationship in nonprofit 501(c)(6) tax-exempt business league organizations. This research may also reveal ways in which those relationships can positively or negatively impact the nonprofit organization. Organization leaders may use the findings of this research to find new ways to be effective. For the first time, nonprofit 501(c)(6) business league organization CEOs' perceptions of their relationships with their board chairs and what, if any, impact those relationships have on their nonprofit 501(c)(6) business league organizations are explored using the lens of social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925).

Need for the Study

The literature review indicates that some research has concerned the relationships between for-profit company boards of directors and their CEOs (Graham et al., 2020). For example, Heemskerk et al. (2017) explained that, at the board of directors level, “the exchange of different perspectives is eminently important, and they act at the apex of organizational

hierarchy” (p. 420). There is abundant value when a strong, positive working relationship exists between the board of directors and the CEO. Although organization documents, such as bylaws, provide the framework for the conduct of boards and of their CEOs. Heemskerk et al. (2017) added, “There is an increased awareness that the performance of boards (good governance) is not only determined by structural determinants but by behavioral determinants as well” (p. 417).

Other research in the for-profit sector addresses the relationship between the two corporate principals: the CEO and the board chair (Guerrero et al., 2015). However, research about the nonprofit sector has not been as extensive as in the for-profit sector. There has been some research examining the working relationship between the CEO and the board chair of nonprofit organizations, most of which involves charitable 501(c)(3) organizations (Y. Harrison & Murray, 2012; Hiland, 2005; Mathews, 2019). Existing literature addressing both for-profit corporations and 501(c)(3) charities indicates that (a) building up trust is key to a productive relationship between the CEO and the board chair, and (b) some CEO-board chair pairs achieve a high level of trust (identification-based trust) that according to Reid et al. (2016) “involves some confidence in another’s behavior and a willingness to take the risk of being vulnerable to the actions of the other” (p. 612). Some research literature also indicates that helpful relationships between CEOs and board chairs of 501(c)(3) charities have catalyzed improved organizational productivity and engagement with the community (Hiland, 2005).

There has been no research about business league CEOs' perceptions about their relationships with their board chairs. Further, there has been no research using social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) to examine the working relationship between CEOs and board chairs of nonprofit 501(c)(6) business leagues. Tschirhart and Gazley (2014) addressed the overall void: “From a practical

perspective, association managers are unlikely to view the current state of the scholarship as sufficiently rich or integrated to provide the advice they seek” (p. 10S). Scholars have recommended further research on these important and powerful relationships (Freiwirth et al., 2017; Hiland, 2005; Tschirhart & Gazley, 2014). It was the purpose of this study to do so.

Purpose of the Study

The purpose of this generic qualitative study was the exploration of the perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs located in the South Atlantic United States about their relationships with their board chairs and the CEOs’ perceptions about the impacts their relationships have on their nonprofit 501(c)(6) tax-exempt business league organizations. Ten self-selected CEOs of nonprofit 501(c)(6) tax-exempt business league organizations comprised the study’s sample. Data were collected using telephonic interviews with the ten CEOs. The interviews were recorded using VAST conference calling technology, and transcription occurred electronically when each audio interview file was converted to an NVivo text document (QSR International, 2021). NVivo software was used to review the written transcript and, based on the interviewees’ comments, identify emerging themes and patterns, which were then organized. Anecdotal examples and stories were also identified and analyzed across all interviewees for common themes.

Significance of the Study

This research is significant because, for the first time through the lens of social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925), the researcher identified perceptions of CEOs about their working relationships with their 501(c)(6) nonprofit business league board chairs. Scholarly research on leadership and management of nonprofit 501(c)(6) tax-exempt business leagues has not been as extensive as the

scholarly research focused on nonprofit 501(c)(3) tax-exempt charitable organizations, nor of research conducted of the for-profit sector. This study of the CEOs' perceptions of their relationships between their nonprofit 501(c)(6) business league board chairs explores how the relationship between these two leaders can impact their nonprofit organization. Following collection and analysis, the interview information was used to explore whether the findings could support the social exchange theory (see Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925).

The results of this study contribute to the existing body of knowledge about and may add dimension to the discussion on the management of nonprofit 501(c)(6) tax-exempt business leagues. Specifically, the researcher may ensure effective operations and continued organizational sustainability by identifying how the management of nonprofit 501(c)(6) tax-exempt business leagues can improve; how CEOs and board chairs approach each other to affect a positive relationship; and how that positivity can permeate the board of directors, staff, and throughout the whole of the business league. This research may prompt scholars to examine other relationships within nonprofit 501(c)(6) business leagues. For example, using the same geographic footprint as the CEOs interviewed for this study, board chairs can be interviewed about their perceptions of their relationships with their CEOs and perceptions of any impacts on their organizations resulting from those relationships. Results can then be compared with the responses given by the CEOs and reported in this study. Other researchers can examine the relationship between the elected treasurer (a member of the board of directors) and the chief financial officer (a member of the nonprofit organization staff). This research can also create interest in examining other nonprofit organizations within the overarching IRS (2021) 501(c) classification (e.g., examining the relationship between the CEO and the board chair of fraternal

beneficiary societies, veterans' organizations, social clubs, and agricultural organizations).

Research results may also determine whether social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) is a valid model for evaluating the working relationship between CEOs and board chairs of nonprofit business leagues.

Research Questions

The two research questions included the following:

RQ1. How do 501(c)(6) nonprofit business league organizations' chief executive officers describe their relationships with their corresponding board chairs?

RQ2. How do 501(c)(6) nonprofit business league organizations' chief executive officers describe any impact on the organization resulting from this relationship with their corresponding board chairs?

Definition of Terms

501(c)(6). This legal classification includes nonprofit, tax-exempt business league organizations, such as commerce, economic development organizations, trade associations, and professional societies. These organizations concentrate on promoting and improving business conditions and are also dedicated to benevolent purposes (Garner, 2011). Programs and activities are directed to enhancing business conditions and community improvement (IRS, 2021h). Most business leagues are organized as both nonprofit corporations and tax-exempt entities (IRS, 2021i). Nonprofit status refers to state law status; tax-exempt status refers to state and federal tax exemption under tax regulations. These terms are frequently used interchangeably, as within the context of this study.

Board Chair. Board chair refers to the head of the board of directors—typically, the first or second most powerful person in the organization, with the other being the CEO/executive

director, if there is one (Smith et al., 2006). In nonprofit organizations, the board chair is an unpaid volunteer.

Chief Executive Officer (CEO). The CEO is the “chief managerial officer, usually remunerated, appointed by and responsible to the board of directors (Smith et al., 2006).

Impact. Impact refers to having “a strong effect on (something or someone)” (Merriam-Webster, n.d., para. 1).

Perceptions. Perceptions refer to what a person intuitively thinks and feels about another person, an object, or a situation (Y. Harrison et al., 2013).

Relationship. Relationship refers to multidimensional connections between two or more individuals or entities (Hiland, 2017).

Social Exchange. Social exchange refers to “an exchange of goods, material goods but also non-material ones, such as the symbols of approval or prestige” (Mauss, 1925, p. 37).

Research Design

Qualitative research was the approach selected for this study. Percy et al. (2015) explained that qualitative research “seeks information from representative samples of people about real-world events and processes, or about their experiences” (p. 79). Qualitative analysis is used to describe real-life situations and interpret them. According to van Rijnsoever (2017), “Most qualitative research is largely an interpretivistic endeavor that requires flexible creative thinking, experience, and tacit knowledge” (p. 2). Using this approach, also called interpretive research, allows examination of people’s experiences and how they live (Merriam, 2009). Percy et al. (2015) described qualitative research as focusing on “people’s attitudes or beliefs, feelings, reflections, experiences” (p. 76). Bellamy et al. (2016) explained that generic qualitative researchers intended to understand the individual's perspective. The qualitative approach is used

because it provides the opportunity to identify and accumulate perceptions of lived experiences, feelings, opinions, insights, and motivations (Merriam, 2009). Qualitative research incorporates the human element and is manifested through lived events, stories, and how interviewees choose to present their thoughts and descriptions. Using a semi-structured interview process, the CEO interviewees commented about, reflected on, and provided meaning by interpreting their actions and those of their board chairs. The CEOs also discussed what, if any, impacts the pair's relationships had on the organizations that they served. The positions that nonprofit 501(c)(6) business league CEOs filled within their organizations, coupled with their experiences and the situations they encountered, provided rich information and powerful insights into the human condition (see McCusker & Gunaydin, 2015).

Generic qualitative research was the design used. Percy et al. (2015) explained that using semi-structured interview questions could yield rich and informative thoughts and opinions about the real world. Fusch and Ness (2015) defined rich data as “many-layered, intricate, detailed, nuanced” (p. 1409). Generic qualitative research shows what people do and how they feel about or perceive their real-world external experiences. The outcomes of using this qualitative research approach can make a worthy contribution to society (Percy et al., 2015). Therefore, generic qualitative research was the design chosen as most appropriate for this study.

Two other approaches were considered for this study but were deemed inappropriate compared to the qualitative approach. Those approaches are quantitative and mixed methods. A quantitative approach deals with numbers and statistics and is useful for measurements, values, and making statistical observations. However, the quantitative approach does not provide a complete or well-rounded picture of events, recollections, or remembrances of personal experiences produced by the qualitative approach. Timans et al. (2019) explained that the mixed

method approach combines qualitative and quantitative approaches, using (for example) quantitative surveys and questionnaires coupled with qualitative observations and interviews. Since there was no need to combine qualitative and quantitative approaches for this study, the mixed-method approach was not used.

As opposed to philosophical assumptions used with other methodologies, researchers use generic qualitative research to identify perceptions of lived experiences, opinions, insights, and motivations of others (Merriam, 2009). For this study, other approaches were considered but deemed not as suitable. Those approaches were ethnography, phenomenology, grounded theory, and case study. By way of explanation, ethnography requires that the researcher be immersed in the situation through interviews and first-hand observation to experience the situation (Catela, 2019). Although this study used telephonic interviews, in-person observation was not feasible because of the length of immersion time, travel distances, and costs. Phenomenology combines videos, interviews, reading documents, and traveling to places to understand the participant's environment (Rettie, 2019). Because interviews were solely used, videos, documents, and traveling were extraneous to this study; therefore, the phenomenological approach was not used.

Grounded theory is a qualitative design that, according to Corbin (2017), "is carried out through data gathering and flexible analytical procedures that lead to the development of rich and dense theory, and offers insight and solutions to the issues and problems of participants" (p. 302). Another aspect of grounded theory is the recommendation to collect and analyze data concurrently. Concurrent analysis is used to determine if the collection of more data could produce more or different data. Grounded theory was not chosen because, although the goal was to build data and then explain the processes used to provide meaning or understanding, grounded theory is used to develop or to provide justification for a theory (Albert et al., 2019). A case

study uses several types of resources, including documents, reports, and observations, to explore a long, detailed singular situation or case. This approach was not chosen because the relationship between the CEO and board chair was not bound by space or time (Thornton et al., 2019) and because the study intended to capture the thoughts of multiple CEOs.

This study intended to discover how nonprofit 501(c)(6) tax-exempt business league CEOs perceived their relationships with their board chairs and what impacts their relationships had on their organizations. Therefore, the qualitative approach was determined to be the most appropriate. Ten CEOs from the South Atlantic region of the United States self-selected to participate by responding in the affirmative to mailed and e-mailed invitations. Telephone interviews were conducted with self-selected CEOs of 501(c)(6) nonprofit business league organizations. The sample size was not pre-determined but rather was driven by saturation. Data were gathered until saturation occurred, which was realized with 10 CEOs of nonprofit 501(c)(6) business league organizations (Malterud et al., 2016).

Assumptions and Limitations

Assumptions

Assumptions in research include thoughts, ideas, issues, or opinions taken for granted (Theofanidis & Fountouki, 2018). Assumptions made about this study were that a sufficient number of CEOs were identified and agreed to participate; the interview questions provided responses that yielded rich, valid data; the interviewees were truthful and factual in their responses; because the interviewees were CEOs, they shared similar positive and negative experiences; and they were sincerely and altruistically motivated to participate for the greater good of the profession and society rather than because of ulterior motives or for compensation (see Theofanidis & Fountouki, 2018). Additional assumptions were that saturation occurred

when no new information was forthcoming (approximately 10 to 15 interviewees), and impartiality and neutrality were ensured during the interview process.

Ontologically, in this qualitative study, each interviewee was viewed as a unique human being with unique perspectives, knowledge, and interpretations of reality. Although the perspectives, knowledge, and interpretations of the reality of the study's interviewees were different, they were no less real or important than the perspectives, knowledge, and interpretations of the reality of the other CEOs interviewed for this study (see Stanford Encyclopedia, 2021). Epistemology is a process of acquiring and understanding human knowledge (Britannica, 2021). In this qualitative research, epistemology was recognized as a way that interviewees viewed and explained their worlds (see Alharahsheh & Pius, 2020).

Through their interpretations and expressions, CEOs communicated their experiences.

Axiologically, in this qualitative research, one must identify and understand the values brought by the research interviewer and interviewees. Biedenbach and Jacobsson (2016) stated, "Axiology addresses questions related to what is valued and considered to be desirable or 'good' for humans and society" (p. 139). By bracketing, the researcher did not compromise the useful conclusions of the phenomenon of the study. Identifying, elaborating on, and disclosing these assumptions can positively impact the quality of the research (Theofanidis & Fountouki, 2018). Because this study was a qualitative study, it might be possible to extrapolate the interviewees' comments to a larger group.

Limitations

Limitations in research are usually items, actions, or interpretations that the researcher cannot control or restrict due to ethical issues (Theofanidis & Fountouki, 2018). Limitations specific to this study include a small sample size which could limit or restrict the

representativeness of the target population and the generalizability of results limited by a small sample. Another limitation was the element of time (by using a large amount of travel time to and from an interviewee's location to conduct a face-to-face interview or running out of time in conducting the study; Theofanidis & Fountouki, 2018). Additional limitations included recognizing that individual perceptions of reality made all research biased as well as the imposition of personal opinions in such a way that the information obtained was intentionally or unintentionally biased. Such bias could compromise the trustworthiness of the findings (Theofanidis & Fountouki, 2018). These issues could be mitigated by recognizing subjective bias coupled with personal and professional education, experiences, and background.

Organization of the Remainder of the Study

Chapter 2 reviews the process of searching for existing literature. It discusses the theoretical orientation of the study, followed by a synthesis of the research findings and a critique of previous research methods. Chapter 3 discusses the generic qualitative methodology with which the study is conducted. Chapter 3 also discusses the research questions and justifies the research design appropriate for this study. The target population of nonprofit 501(c)(6) tax-exempt business league CEOs is identified. The sampling, interviewee selection, and protection processes are explained. The role of the researcher and ethical consideration is discussed. The interview questionnaire, data collection, analysis processes, and findings are explained. Chapter 4 summarizes the data collection results and provides subsequent analysis. The researcher's role, including personal and professional background, experience, and subject matter knowledge, is also addressed. Chapter 5 summarizes and discusses the results of the research along with the demonstrated assumptions and limitations. Further research recommendations are explained. Conclusions are made and reported.

CHAPTER 2. LITERATURE REVIEW

Chapter 2 begins with a discussion of the process used to search for and identify existing literature. Chapter 2 also discusses the theoretical orientation of the study. The content addressed in the literature review includes social exchange theory, a discussion of the roles and relationships between nonprofit organization CEOs and their board chairs, along with elements that can impact those relationships and the performance of the organizations they lead. Chapter 2 reviews the roles of nonprofit organizations and the differentiation between classifications of nonprofit organizations, followed by a synthesis of the research findings and a critique of previous research methods. Chapter 2 concludes with a summary of the chapter and a brief advisory of Chapter 3.

Methods of Searching

Extensive computer-assisted literature searches were conducted primarily using the Capella University library website and ProQuest, Summon, JSTOR, EBSCOhost, ABI Inform, ERIC, socINDEX, Business Source Complete, and Sage Journals. These resources yielded the bulk of scholarly material. Google Scholar was used as a secondary resource, as were industry publications such as *Nonprofit & Voluntary Sector Quarterly*, and the American Society of Association Executives' *Associations Now* magazine. Web searches also produced information from industry websites such as Berkshire-Hathaway, and reference websites such as Merriam-Webster Dictionary. Additionally, a variety of textbooks were used. Keyword Boolean searches of scholarly and peer-reviewed articles and dissertations were conducted using the following terms and phrases: *nonprofit*, *nonprofit organization*, *nonprofit sector*, *tax-exempt*, *for-profit*, *for-profit corporation*, *social exchange*, *social exchange theory*, *business*, *corporate*, *corporation*, *501(c)(3)*, *501(c)(6)*, *business league*, *chamber of commerce*, *trade association*,

professional society, charity, foundation, the relationship between, CEO/executive director/president, board chair/chairman/chairwoman, board of directors, trust, and partnership/team. Additional search criteria included limiting searches to full text, peer-reviewed journal articles. Some valuable seminal research literature published before 2015 was included in the study because of its importance. Because of the subject matter relevance, some articles appearing in industry publications were included, as was some literature that was not scholarly or peer-reviewed yet was pertinent to the subject matter.

Theoretical Orientation for the Study

The theoretical framework upon which this study was constructed was the theory of social exchange. The social exchange theory can be summarized as the voluntary and reciprocal “interaction between persons [as] an exchange of goods” (Homans, 1958, p. 597), which is “more or less rewarding or costly” (Blau, 1964, p. 193). Cropanzano et al. (2017) referred to behavior viewed through the lens of social exchange theory as the interaction with others based on a self-interested evaluation of costs and resulting benefits. This process includes maximization of often intangible benefits (rewards) and minimization of costs (punishments) where help is provided and knowledge shared with an expectation of future returns (Cropanzano et al., 2017). Actions attributed to the theory of social exchange are not limited to individuals. Discretionary social exchange theory can also be of benefit to the nonprofit organization.

This qualitative researcher described perceptions held by nonprofit 501(c)(6) tax-exempt business league CEOs about their relationships with their board chairs through the lens of social exchange theory. This researcher also reported the CEOs’ descriptions of the impacts that those relationships had on their nonprofit organizations. This discussion of social exchange theory and its application in the nonprofit sector begins with early definitions that have become the

foundation for the social exchange theory: Mauss in 1925, Homans in 1958, Gouldner in 1960, Blau in 1964, Burns in 1973, and Emerson in 1976.

In the early 20th century, Mauss (1925) traveled extensively to observe the customs and rituals of primitive cultures and native peoples. Mauss (1925) observed that it was common that gifts were exchanged in social settings to “produce a friendly feeling between the two persons concerned” (p. 18). In the introduction section of the 1966 edition of *The Gift*, E. E. Evans-Pritchard explained the significance of Mauss’s (1925) observations of the exchanges made among indigenous peoples as “the first systematic and comparative study of the widespread custom of gift exchange and the first understanding of its function in the articulation of social order” (p. ix).

In 1964, Blau further defined social exchange theory as “the voluntary actions of individuals that are motivated by the returns they are expected to bring and typically do in fact bring from others” (p. 20). The social exchange theory was the theoretical orientation chosen for this study (see Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). The theory of social exchange can explain workplace conduct and describe the mutual benefits (or rewards) and costs (or punishments) of relationships and human behaviors (Cropanzano & Mitchell, 2005; Woodyard & Grable, 2014). Li (2015) explained the core of the social exchange theory as “the principle of reciprocity to which the interpersonal relationship adheres” (p. 172). The continuation of the reciprocal relationship is predicated on each party’s ability to give and receive information and knowledge. Li (2015) continued by stating that “psychological rewards” include “support, trust, self-esteem and prestige” (p. 172).

Review of the Literature

The purpose of this literature review is to survey the existing scholarly conversations that have previously contributed in some way to the overall topic of this study. This researcher examines perceptions of CEOs of nonprofit 501(c)(6) tax-exempt business leagues about their board chairs and the impacts of their relationships on their business leagues. Thus, the literature review begins with an overview of the historic evolution of corporations and nonprofit organizations. This review then addresses the difference between for-profit corporations and nonprofit organizations. The roles of nonprofit organizations in society are also discussed. The roles of boards of directors in both for-profit and nonprofit organizations are discussed, as are the individual roles of CEOs and the individual roles of board chairs of for-profit corporations and nonprofit organizations. Also discussed are the relationships between the CEOs and board chairs of both for-profit corporations and nonprofit organizations. Distinctions are drawn between the classifications of 501(c)(3) charities and foundations versus 501(c)(6) business leagues. Further, the relationships between nonprofit 501(c)(6) tax-exempt business league organization CEOs and their board chairs are explored. These elements may impact the CEO-board chair relationships and the nonprofit organizations they serve. Examination of these important conversations and the developing definition and evolution of philanthropy is made through the lens of social exchange theory.

Given understandings developed from the literature review process, the results of this research may be significant. Thus, the background contains some historic perspectives of for-profit corporations and nonprofit organizations and their roles. That discussion begins this literature review.

Background

Over the years, the contributions that nonprofit organizations have made to society have been essential in the quality of life in communities, in the advancement of the interests of the nonprofit organization's members, and the sustainability of their nonprofit organizations (Norris-Tirrell, 2014). Nonprofit organizations have historically stepped into the breach to provide services that for-profit corporations or government agencies will not or cannot provide and as Cheng (2019) pointed out "governments at all levels face increasing fiscal pressure; [they] constantly search for alternative modes of public service provision. Nonprofit organizations have great potential and are playing more important roles in public service provision through government-nonprofit partnerships" (p. 207). Liu et al. (2018) encouraged "nonprofit organizations that employ social entrepreneurship to adopt innovation, marketing orientation, and sociality to address social and environmental challenges" (p. 498). As Bixler and Springer (2018) stated, "In doing so, nonprofits serve the public good" (p. 1). The evolution of today's nonprofit 501(c)(6) tax-exempt business leagues began centuries ago as people started to gather to exchange goods and services. This informal congregation led to trade, but it also led to coalescence and shared goals. For example, Lefteratou (2019) reported that traders traveling the silk road exchanged items such as silk and gemstones. Also, cotton, glass, artifacts, herbs, spices, fruits, and flowers were some of the many commodities exchanged at common trading locations throughout the European continent around 330 CE. Further, educational, religious, and even merchant groups banded loosely together for common purposes (Dobkin Hall, 2010). According to Muslic (2017) "Though the idea of helping and giving back to others has existed since Biblical times, nonprofit organizations in the United States have a much shorter history" (para. 1).

During the latter part of the Middle Ages, informal trading groups were being organized for exchange purposes, essentially conducting and controlling commerce (Soldani & Tanzini, 2016). By the mid-14th century, traders organized groups (or guilds) that included a wide range of craft makers such as shoemakers, candle makers, and furniture makers (Burton & Marique, 1910). Harvey et al. (2019) explained that eventually, some guilds became known as trade unions while other guilds eventually became cooperative societies. According to the American Society of Association Executives (ASAE, 2021), the first American settlers formed guilds for unification and collaboration within communities. ASAE (2021) stated that the trend “toward community coordination has shaped and advanced America since its birth and has historically set America apart from philanthropic activities” (para. 3).

The genesis of the word *philanthropy* comes from ancient Greece: *philos* meaning *loving* and *anthropos* meaning *human being* (Etymology Dictionary Online, 2021). Kubickova (2018) asserted that there are many types and definitions of the word philanthropy. A universal definition is that philanthropy is a voluntary action for the transfer of resources for the public good. Voluntary philanthropic actions are much older than the United States. For example, in 1636, two decades after the Mayflower ship landed near Plymouth Rock, the founding of Harvard College (a nonprofit higher education institution) in Boston, Massachusetts, confirmed the role that philanthropy would go on to play in the United States (History.com, 2021). Some examples of philanthropic largesse in the United States include Andrew Carnegie, a Scottish immigrant who applied corporate philosophy to his philanthropic efforts (Columbia University Libraries, 2021). Carnegie built a steel business which, in the 1880s, made him the wealthiest person in the world. Carnegie believed that the wealthy had a moral obligation to share their good fortune. Inspired by his wife, Louise Whitfield Carnegie, throughout their lifetimes, the

couple distributed over \$350 million of their massive \$480 million fortune to, among other philanthropic ventures, establish 1,689 public libraries across the United States that bear the name Carnegie Library (Columbia University Libraries, 2021). A contemporary of Carnegie, American businessman John D. Rockefeller used much of his oil industry fortune to support medicine, education, and scientific research (History.com, 2021). Other notable and more contemporary philanthropists from a rather long list of the super-wealthy who have used their for-profit corporations and their fortunes for the altruistic benefit include philanthropist, patron of the arts, and founder/funder of Crystal Bridges Museum of American Art, Alice Louise Walton, heiress to the WalMart dynasty, (“#17 Alice Louise Walton,” n.d.); Jeff Bezos of Amazon, who has supported cancer research and education programs for the homeless (BusinessInsider, 2021); Warren Buffett, the CEO of Berkshire Hathaway, Inc., who has supported the University of Nebraska and houses of worship (“#6 Warren Buffett,” n.d.); and computer software entrepreneur Bill Gates, the CEO of Microsoft, who funds (among other things) innovative programs addressing issues on gender equality, health, education, global policy and advocacy, and global development solutions (Gates Foundation, 2021; Harvey et al., 2019). These examples are but a few of many U.S. businesses and individuals who make financial contributions to positive changes throughout the United States and world (Harvey et al., 2019).

In his writing *Democracy in America*, Alexis Charles Henri Clérel, comte de Tocqueville, discussed this centuries-long evolution, resulting in today’s nonprofit associations. De Tocqueville made an extended tour of the United States to observe and journal. In a discussion, de Tocqueville (1835) opined, “In no country in the world has the principle of association been more successfully used, or more unsparingly applied to a multitude of different objects, than in

America” (p. 213). The Frenchman would contrast the United States and France by noting that in the United States, citizens first looked to associations and not government to address their needs. De Tocqueville wrote “Americans make associations to give entertainments, to found establishments for education, to build inns, to construct churches, to send missionaries to the antipodes; and in this manner they found hospitals, prisons, and schools.” (p. 581). As to views of associations de Tocqueville wrote “in the United States associations are established to promote public order, commerce, industry, morality, and religion” (p. 214).

In 1835, some 50 years after de Tocqueville (2003) authored *Democracy in America*, the theory of scientific management emerged. Until then, commerce had been conducted largely based on common sense. Between 1880 to 1890, the views of F. W. Taylor, a mechanical engineer and management consultant evolved that business could be made more efficient by using analytical methods. Gunter (2015), quoting J. L. Hill in 1923 on the age of practicality and results, said, “The very sharpness of struggle in the competitive business world has developed an organization and a system which reap success from a very narrow margin of relative efficiency” (p. 355). F. W. Taylor’s (2004) peak contribution, around 1905 to 1910, entailed authoring several management books, including *Scientific Management*, which opened the doors to treating business and commerce as a subject for analysis and scholarly research. Over the next century, the United States experienced wars, recessions, industrialization, and massive social change including the formation of special interest organizations. Concurrently, discussions of for-profit business and commerce became a focus for analysis by academic scholars.

Before 1894, both the for-profit business sector and the loosely established nonprofit sector experienced continued growth, so much so that in 1894 the U.S. Revenue Act was passed, placing an income tax on corporations (Bittker & Rahdert, 1976). The importance of economic

growth was underscored when the National Association of Manufacturers (2021) requested the creation of the U.S. Department of Commerce and helped launch the National Council of Commerce (the forerunner of the U.S. Chamber of Commerce). Between 1909 and 1913, further refinements were made to the U.S. Revenue Act. The U.S. Congress began distinguishing between organizations that should be taxed (those being for-profit corporations) and organizations that should not be taxed (those being nonprofit organizations; Taussig, 1913). The Tariff—or Revenue—Act of 1913, ch.16, § II (G)(a), 38 Stat. 72 (J. T. O’Reilly, 2006) specifically identified business leagues as recognized tax-exempt 501(c)(6) organizations. Later, scholarly research about nonprofit organizations began, which is why there has been more research on and about for-profit businesses than nonprofit organizations. Fligstein (2008) discussed a related view when covering Chandler’s sociology and business views. According to Fligstein, Chandler found that during the 1960s through the mid-1970s, scholars searched to recognize and define the sociology of organizations. The distinctions between government activities, for-profit corporations, and nonprofit organizations were not considered important or worthy of research. Yet, it was not until the late 1960s and early 1970s that many people began to understand nonprofit, tax-exempt organizations and recognize their value and potential impacts on society.

The For-Profit Corporation

In the United States, there are 32 million for-profit organizations that include those organized as corporations (“S type” and “C type”), partnerships, and sole proprietorships (Kehoe, 2019). The genesis of the corporate (or for-profit) model in the United States began taking shape following the American Revolution. The trade embargo of 1807 imposed by U.S. President Thomas Jefferson halted the international trade of goods between the United States and

other countries. While unpopular, the embargo prompted entrepreneurs in the United States to develop alternatives to producing and distributing materials and goods that other countries had previously supplied. Jefferson's embargo escalated the industrial revolution in the United States and necessitated a reevaluation of the way commerce was conducted (Investopedia, 2021).

Visionaries, such as Francis Cabot Lowell of Boston, rose to the embargo challenge. Compelled to seek alternate ways to address the lack of imported materials, coupled with changes in the delivery of goods, Lowell invented the modern factory system. Six years later, in 1813, a notable event occurred when Lowell's Boston Manufacturing Company was one of the first businesses in the United States to become formally incorporated (Green, 2021). Until then, small banking institutions comprised most for-profit corporations in the United States.

Aversa et al. (2017) stated, "The primary purpose of a business is to drive growth and performance while generating value for customers" (p. 53). In other words, the goal of for-profit businesses is simply that: profit. Yet, in the past, corporate profits could be distributed in any number of ways. For example, in 1919, a landmark case of the Dodge Brothers (Ford Motor Company minority stockholders) versus Ford Motor Company was heard by the Michigan State Supreme Court. The Dodge brothers asserted that Ford Motor Company profits were being diverted to employees and others at the expense of being distributed for the benefit of the stockholders. In its ruling (Michigan State Supreme Court in Dodge v. Ford Motor Co. - 204 Mich. 459, 170 N.W. 668), the court held that the primary objective of business was to make a profit. Further, the court-mandated that proceeds/benefits be distributed to the corporation's stockholders. The court also ruled that the corporation's directors were responsible for its implementation: "The business corporation is organized and carried on primarily for the profit of

stockholders. The powers of the directors are to be employed for that end” (LexisNexis, 2021, p. 351).

Board of Directors

Research has focused on for-profit corporate boards of directors, the relationships within those boards, the relationships between boards of directors and their CEOs, the role of the board chair, the role of the CEO, and the relationships between board chairs and their CEOs. Because (as defined in Dodge v. Ford Motor Co. - 204 Mich. 459, 170 N.W. 668) the goal of for-profit corporations is to achieve profits and growth. The for-profit board of directors is typically composed of people who share these profit/growth motivations. Board members may be industry leaders, high-profile personalities, or subject-matter experts who act as representatives on behalf of the for-profit corporation’s stockholders (Martinez et al., 2019). For-profit corporate board members may invest their funds in the corporation. These directors have a personal financial stake in the profitability of the corporate entity. In their role as corporate board members, these individuals are usually reimbursed for their service, and some directors receive stock or stock options. The corporate board of directors typically meets monthly or quarterly and is responsible for setting policy, making major decisions, and strategic visioning. In addition, the board of directors is responsible for hiring, evaluating, compensating, providing input to, and terminating the CEO (Seijts et al., 2019).

Board Chair

According to empirical research conducted and reported by Guerrero et al. (2015), as the head of the board of directors, the role of the for-profit corporation board chair is critical in creating and fostering the environment in which the board of directors functions and in which the corporation flourishes. The chair of the board of directors serves as a steward on behalf of the

corporation. The for-profit corporate board chair also functions as a consensus builder by ensuring participation of and by each member of the board, by drawing out their expertise, by conducting discussions in such a way that all board members contribute, by setting the tone for the board, promoting board performance, and by enabling decision making (Bernstein et al., 2016). Additional responsibilities of the board chair are to encourage communication and disclosure, facilitate exchanges between the members of the board of directors, and orchestrate consensus. Ideally, the board chair supports and evaluates the CEO's performance, provides mentorship and advice about leadership and governance, and emphasizes the corporation's sustainability (Bernstein et al., 2016). The empirical evidence of Guerrero et al. (2015) provides support for the concept that "great chairs achieve openness and transparency on the board and create a climate in which everyone feels responsible" (p. 99).

Chief Executive Officer

Research interest has grown recently on the effect CEOs have on organization performance (Burgelman et al., 2018). Organizationally, the top employee of the for-profit corporation is the CEO, who shares the board's interest in profit and growth. The CEO is the day-to-day manager of the company. The CEO is the head of the corporation's top management team (Lo & Fu, 2016), functioning as the top management team's motivator and the corporation's employees. Drawing on their experience, CEOs can provide their corporations with human capital in the form of their personalities, social networks, and managerial influence (Von den Driesch et al., 2015). The CEO of the for-profit corporation is compensated with a salary and benefits package and perhaps a bonus and shares of stock or dividends paid from earnings in the corporation (Geiler & Renneboog, 2016). The success of the for-profit corporation may be linked to the leadership quality of the CEO and the CEO's management of the corporation (Bergelman

et al., 2019). Corroborating this CEO influence, Lo and Fu (2016) found that CEO relationships “can produce better organization performance in sustainability” (p. 2186). The character of the CEO is key in leading the organization, and the CEO has a crucial role to play in the firm’s successes or failures (Altarawneh, 2020).

Chief Executive Officer-Board Chair Relationship

In U.S. corporate structure, the zenith of leadership includes the separate roles of the board chair and the CEO (Bernstein et al., 2016). This occurrence is the opposite of one person’s duality as both CEO and board chair (Freire, 2019). While functioning in their separate roles (Guerrero et al., 2015), the CEO and board chair can develop a positive and cooperative relationship that can strengthen the commitment of the board of directors in the accomplishment of its mission. For example, Heemskerk et al. (2017) discussed the responsibility of the board and, more specifically, that of its chair as it relates to governance, working as a team, and as a provider of advice to the CEO. Counts (2020) elaborated that “for CEOs, whether dealing with the pitfalls of growth/success or of contraction/failure, few things are as important as a positive relationship with your board chair or president” (p. 2).

The Nonprofit 501(c) Tax-Exempt Organization

Although there are 32 million for-profit companies in the United States, there are only 1.7 million nonprofit organizations. These nonprofit groups are organized to (among other things) business, charity, education, science, and labor. Although some managerial and operational elements may be similar between for-profit and nonprofit organizations, there are also differences. For example, while board members of for-profit corporations are (usually) compensated for their time and expertise, nonprofit 501(c) organization board members are not compensated. Rather, they are elected by the members of or are selected by the board of directors

of the nonprofit organization. For nonprofit organization board members, the accomplishment of the mission of the organization is of primary importance. Opposite of for-profit corporations that have investor shareholders whose interest is in the return on their investments (income and growth), nonprofit organizations have stakeholders (individuals, businesses, allied groups, as well as academic and governmental entities) that have a non-monetary interest (an altruistic, selfless behavior) which benefits the welfare of others through the success of the nonprofit organization (Paraskevaïdis & Andriotis, 2017).

Nonprofit organizations have a vital role in society. As people in need turn to nonprofit organizations as an alternative when (for example) there have been cutbacks in government-funded programs, the role of nonprofits in society becomes increasingly important. Due to this growing dependence and other considerations (e.g., program impact and political stature), nonprofit groups have become highly influential entities. One of the primary ways that the United States encourages citizen volunteerism entails granting tax-exempt status to groups organized to serve their members, their communities, or the public at large (Arnsberger et al., 2008; IRS, 2021o). This organizational structure recognized by the U.S. IRS (2021o) is called nonprofit and falls under the overarching umbrella of the 501(c) designation. Further, the nonprofit organization must be financially viable (meaning the organization can pay its bills) to offer the services it was chartered to provide and continue sustainable operations. Nonprofit organizations do not have stockholders or shareholders – they have stakeholders. A stakeholder is an individual or organization with an interest or a stake in the nonprofit group and its mission and resources (Valentinov et al., 2019).

One of the distinguishing features of nonprofit organizations versus their for-profit cousins is what Nelson (2016) calls “the distribution constraint” (p. 505). In other words,

nonprofit organizations are restricted from distributing net earnings to interested parties, such as board members, members of the organization, and other stakeholders (IRS, 2021). Black's Law Dictionary (Garner, 2011) labels this restriction "inurement" (p. 370). Distribution (or inurement) of net earnings by an exempt organization for the benefit of private individuals is prohibited by the U.S. IRS (2021). The U.S. tax system regulates the activities of the nonprofit sector through the IRS (2021i; Barber et al., 2020). The IRS has established 29 classifications that comprise the overarching regulatory umbrella of United States nonprofit organizations. These classifications range from 501(c)(1) credit unions to 501(c)(29) qualified nonprofit health insurance issuers (IRS, 2021g). There are several distinctions between these 501(c) nonprofit organizations and for-profit corporations. According to the ASAE (2021), nonprofit groups are recognized as tax-exempt because, instead of government assisting, nonprofit groups, such as 501(c)(6) business leagues, address their members' needs and those of the general public. Both 501(c)(3) charities and 501(c)(6) business leagues exist to make a societal difference. Overall, the nonprofit sector comprises organizations whose missions are to impact society in cultural, economic, and social ways (Renard & Snelgar, 2016). Nonprofit 501(c) organizations in the United States registered with the IRS (2021n) number over 1.7 million. These organizations account for \$1.04 trillion (6%) of gross domestic product (Bureau of Economic Analysis, 2021; McKeever, 2018).

Nonprofit organizations have over 11 million employees, pay almost 10% of all salaries and wages in the United States, and rely on over 62 million volunteers to help accomplish their missions each year (Bureau of Labor Statistics, 2021; Friesenhahn, 2016; McKeever, 2018). Drucker (1989) stated that if volunteers were paid, the nonprofit sector would become "America's largest employer" (p. 88). Nonprofit organizations number less than one-10th of the

number of for-profit companies in the United States. Even with these notable statistics about the nonprofit sector, Lauret and Ferreira (2018) conducted a review of the literature between 1981 and 2016 and confirmed that research about nonprofit organizations is less extensive than their for-profit corporate cousins. To substantiate Lauret and Ferreira’s claim, a computer search of scholarly peer-reviewed journal articles spanning the years from 2015 to 2021 across all fields using the word corporation(s) produced a total of 40,145 articles. This finding contrasts with a similar search across all fields using the phrase nonprofit organization(s), which produced 26,463 articles during the same timeframe. This finding further contrasts with a similar search across all fields using the phrase nonprofit business league(s) that produced 818 articles during the same timeframe. Thus, for one article addressing nonprofit business leagues, 32 articles address all nonprofit organizations, and 49 articles addressing corporations (Table 2).

Table 2

Number of Scholarly Articles by Type of Entity

	2016 to 2021	Number of articles
Corporations		40,145
All nonprofit 501(c) tax-exempt organizations		26,463
Nonprofit 501(c)(6) tax-exempt business leagues		818

Smith (1993) identified another indicator of the slowly increasing amount of interest in nonprofit organizations. In 1993, Smith reported that the organization, currently known as the Association for Research on Nonprofit Organizations (ARNOVA), was formally organized in 1971. Two decades later (in 1993), memberships numbered approximately 400. As of December 2020, ARNOVA’s membership was reported at 1,063 (Cook, 2021).

Research on CEO-board chair relationships in for-profit corporations was more extensive during the literature review and began earlier than research on CEO-board chair relationships in

nonprofit organizations. Further, Cornforth and Macmillan (2016) reported that a fraction of research was conducted about the CEO-board chair relationship and its impact on the nonprofit organization.

Charitable, Religious, Education, Science, and Foundation Organization

Over the last few decades, interest in the nonprofit sector has been growing. This growing interest is due in large part to heightened awareness of charities and foundations. Charities and foundations are entities classified by the U.S. IRS (2021g) as 501(c)(3) nonprofit organizations. The largest segment within the 29 tax-exempt subsections IRS (2021g) classifications is the 501(c)(3) designation which numbers approximately 1.3 million nonprofit groups. The 501(c)(3) charitable group classification includes churches, hospitals, foundations, educational institutions, and scientific groups (IRS, 2021c, 2021d). According to the IRS (2021m), 501(c)(3) charities may qualify for exemption from U.S. Federal income tax if organized and operated exclusively for one or more of the following purposes: “religious, charitable, scientific, testing for public safety, literary, educational, fostering national or international amateur sports competition, or prevention of cruelty to children or animals” (para. 2). Examples of qualifying 501(c)(3) nonprofit organizations include nonprofit nursing homes, parent-teacher associations, alumni associations, schools, chapters of the Red Cross, Boys’ or Girls’ Clubs, churches, charitable hospitals, or other charitable organizations (IRS, 2021m). Beneficiaries of 501(c)(3) organizations include members of the public, such as students, the poor, and the aged (IRS, 2021m). Although much philanthropy is directed toward 501(c)(3) nonprofit organizations, including charities and foundations, this group is but one of 29 classifications of nonprofit, tax-exempt organizations identified by the U.S. IRS (2021m).

Regarding research, there has been some examination of the working relationship between the CEO and the board chair of nonprofit organizations, most of which has involved charitable 501(c)(3) organizations. For example, a multi-year multi-phase international qualitative study found that the impact and the role of the board chair is perceived as more than simply ceremonial. The study indicated that the board chair is viewed as a ‘team player’ who interacts and communicates frequently with board members, staff members, and others and who exhibits spirit and commitment to the organization. (Y. Harrison et al. (2013). Leaders play a critical role in advancing their organizations. Those who build and foster relationships create a ‘win-win’ situation (Hiland, 2005). Mathews (2019) noted that, while the theories of stewardship and agency have been the predominate focus of previous nonprofit research, role theory informed his research finding that CEO and board chair dyads “emphasized the importance of working as a team and sharing leadership and defining the board’s responsibility” (p. 288). The researchers noted that shared values led to mutual respect between the organization’s board of directors and managers. Fruitful relationships between CEOs and board chairs of 501(c)(3) charities have catalyzed improved organizational productivity and engagement with the community (Hiland, 2005).

Business League Organization

Another IRS (2021k) category in the tax-exempt organization group is business leagues. These business leagues are classified as 501(c)(6) nonprofit organizations (IRS, 2021k). Approximately 62,700 trade associations, commerce, economic development groups, and professional societies carry the 501(c)(6) classification of a business league. The comparatively smaller number of 501(c)(6) business leagues may be why there has been less research on business league CEO-chair relationships than on for-profit corporations and other types of

nonprofit organizations. The mission of these business league groups is to promote the enhancement of business, promote the advancement of their professions or trades, and promote the improvement of their communities (IRS, 2021g). The actions of these business leagues directly impact millions of members and, by extension, hundreds of millions of United States residents. Nonprofit 501(c)(6) tax-exempt business leagues in the United States number 62,700, amounting to about 4% of the nonprofit organization population. There are approximately 500 for-profit companies for each business league. Even with these notable statistics about the nonprofit sector, research about nonprofit organizations is less extensive than their for-profit corporate cousins. Research on CEO-board chair relationships in for-profit corporations was more established during the literature review and began earlier than research on CEO-board chair relationships in nonprofit organizations. Saitgalina et al. (2018) stated that the scarcity of empirical research about nonprofit organizations has “set back knowledge expansion” (p. 158).

Business League Board Chair

The role of the nonprofit organization board chair is important in the creation and fostering of the environment in which the nonprofit board of directors functions and in which the nonprofit organization thrives. As the organization’s top volunteer leader and head of the board of directors, the board chair functions as the consensus builder and CEO mentor (Bortnowska & Bartosz, 2019). A study conducted by Takos et al. (2018) indicated that “the nature of relationships between board members, particularly the chair and CEO, are more positively influential if characterized by authenticity” (p. 109). As a team, the board chair and CEO are “likely to lead to higher levels of trust, reduced disharmony, and limiting the formation of harmful subgroups” (p. 111). In their research, Takos et al. (2018) found that trust is the foundation for effective relationships. Furthermore, the board chair and CEO relationship that

was “highly authentic is a key contributor to positive relationships and results in a more effectively functioning board” (p. 119). In their research, Y. Harrison et al. (2013) observed that when board chairs were thought of as team players, they were perceived to have more impact on their boards, CEOs, and organizations.

In a discussion of leadership perceptions, Loureiro et al. (2017) identified certain traits as indicators of an effective board chair—trustworthiness being one of those indicators. Another indicator of the effectiveness of board chairs is identified by Puyvelde et al. (2018) as clarity “about their roles and the roles of those they lead” (p. 1296).

Business League Chief Executive Officer

The CEO of the nonprofit, tax-exempt organization is the top (and sometimes only) staff member. In smaller nonprofit organizations, the CEO is involved in all management aspects. Much like the moniker of chief cook and bottle washer, Kearns et al. (2015) noted that the CEO “is personally involved in virtually all aspects of the organization from strategic planning to the supervision of employees” (p. 712). This involvement can also include website maintenance, attending all committee and board meetings, organizing events, recruiting members, generating revenue, collecting and reporting all financial transactions, and strategic visioning. On the other hand, for CEOs leading larger, more complex nonprofit, tax-exempt organizations with more people and more resources or if the nonprofit receives some type of governmental funding, the focus becomes more vertical (LeRoux & Langer, 2016). However, whether small, large, or in between, the CEO’s primary organizational responsibility is to provide the services for which the organization was chartered. On a strategic level, the CEO of the nonprofit, tax-exempt entity usually shares the same organizational goals as the board chair. Through the partnership they

have with their board chairs, the CEOs can also influence governance issues (Kearns et al., 2015).

Business League Chief Executive Officer-Board Chair Relationship

The success of the organization, whether it is a for-profit corporation or a nonprofit organization, can, in part, be attributed to the strength of the CEO-board chair working relationship. A spirit of collaboration and knowledge sharing are elements of positive working relationships. Koskinen and Lämsä (2016) stated that over time, the CEO develops an institutional memory of the organization. Knowledge (e.g., the CEO's expertise in nonprofit organization management) can also have practical applicability that can help the board chair facilitate meetings, develop a deeper understanding of the organization, and become a more effective leader. C. Johnson (2017) defined the CEO-board chair relationship like a marriage that should be recognized as an important dyad in the success and sustainability of their nonprofit. In a 2016 case study, Cornforth and Macmillan supported the importance of "establishing mutual trust and respect in developing a successful working relationship; when trust begins to break down, there is a danger the relationship can enter a downward spiral" (p. 19). The working relationship between the CEO and the board chair can impact the decision-making processes within the nonprofit organization. Those decisions can either benefit or hinder the organization. The CEO-chair relationship has been described as special, even mystic, and it has been suggested that the chemistry between the partners is an influential element in the relationship. Koskinen and Lämsä (2016) explained that part of solidifying that special CEO-board chair relationship is "sharing experiences and talking about feelings in difficult situations, such as personnel conflicts, dismissing staff or a divorce or death in the family" (p. 1141). Outcomes of Koskinen and Lämsä's (2016) study was that a "more informal and open relationship enhanced mutual

understanding, promoted co-orientation in the relationship, and deepened mutual trust; it helped the partners find appropriate solutions to and to cope with challenging personal situations that also contributed to achieving direction in the relationship” (p. 1142).

Thus, the quality of the working relationship between the CEO-board chair can have an impact on the effectiveness of the board and, by extension, the organization itself. Throughout communities and across the country, projects and “causes” heighten citizens’ awareness of the missions and goals of tax-exempt organizations. This issue, in turn, increases the visibility of the organizations’ governing members—in particular, the board chair and the CEO. However, “the relationship has been largely neglected in research” (Cornforth & Macmillan, 2016, p. 2).

Literature has shown that the personality traits of both the CEO and board chair can influence an organization (Von den Driesch et al., 2015). Positive working relationships between the CEO and board chair stem from trust, bonding, and cohesiveness (Hiland, 2005, 2017). In addressing the roles of the CEO and the board chair in the contemporary 21st-century nonprofit organization, O’Shannassy (2010) suggested that a positive working partnership between the two was borne of “trust and confidence” (p. 295). Hiland (2005) added, “Nurturing relationships and establishing and maintaining trust is strategic work essential to organizational effectiveness” (p. 43). Santora et al. conducted a 2019 study of nonprofit CEOs and affirmed the importance of trust. Santora et al. conducted interviews with fifteen CEOs of nonprofit organizations in Estonia. Santora et al. (2019) found that the CEOs believed “trust, experience, and knowledge” were important personal attributes (p. 6), as were “excellent communication and collaborative leadership skills” (p. 7). Santora et al. (2019) also reported that conversely, “unexpected behaviors, and possible ethical considerations” (p. 7) caused concern for some interviewees while other CEOs identified “issues of power and greed” as concerning (p. 6).

Existing research literature addressing for-profit companies and nonprofit organizations indicates that building up and maintaining trust is key to a productive working relationship between the CEO and the board chair. Some CEO-board chair pairs achieve a high level of mutual trust based on understanding each other's preferences (Reid et al., 2016). Some research literature also indicates that fruitful relationships between CEOs and board chairs have catalyzed organizational productivity and engagement (Hiland, 2005). Organizational success can, in part, be predicted based on trust (van der Werff & Buckley, 2017) and the absence of surprises. Trust, or lack thereof, can influence the type and quality of the relationship (Satu & Lämsä, 2017). Differences of opinion occur when there are divergent leadership styles and philosophies, confusion about roles and authority, and contrasting priorities and conflicting goals.

Previous research discussions about for-profit and nonprofit organizations have focused on the CEO and the board chair fulfilling specific responsibilities to lead their organization. Although this "To Do" list approach can be useful in accomplishing specific tasks, Hiland (2005), studying the relationships of CEOs and board chairs, found that a task-list type of approach had "little, if anything, to do with what works" (p. 49) in developing CEO-board chair relationships. Although a task-list approach should not be arbitrarily dismissed, Satu and Lämsä (2016) reinforced that "a strong CEO-Chair relationship is at the heart of a complementary Board and necessary to the Board's effectiveness" (p. 1135).

Effective CEO-board chair relationships incorporate skills that are complementary, and experiences and interests that are shared. When information is shared about preferences and priorities, both partners benefit. As Shekshnia (2018) stated, "The task of the chair is to make sure the board provides the goals, resources, rules, and accountability the CEO needs" (p. 36). In the nonprofit community, sharing information about preferences and priorities can help CEOs

and board chairs realize personal and professional gains. An example of this type of relationship is the shared authority and responsibility conferred on the CEO (usually a paid staff person who oversees day-to-day operations and hired by the board) and the unpaid volunteer board chair elected by the board (Blau, 1968) who leads the board in carrying out its responsibilities at a strategic and policy level. Koskinen and Lämsä (2016) interviewed 16 CEOs and board chairs and found that trust between the pair evolved from honest, open, and frequent communication. Koskinen and Lämsä (2016) described the CEO-board chair relationship as multifaceted and characterized it as having “peculiar features not found in a typical leadership relationship between a leader and an employee” (p. 1136). Koskinen and Lämsä’s study indicated that the CEO-Chair relationship is continually negotiated. This give-and-take reciprocation is created by both partners through social practices, rather than through the actions of individual leaders while “mutual trust allows the partners to rely on each other’s intentions and behavior” (p. 1144). CEO-board chair reciprocity is necessary for each individual and then jointly draws on their experiences as they learn how to function together to best guide their nonprofit organizations (Cornforth & Macmillan, 2016). Asking questions for clarification purposes in order to better understand the other’s point of view, being on the same page (so to speak), adapting and reciprocating by accommodating the other are all ways to strengthen the CEO-board chair relationship partnership.

Core variables of quality relationships identified in an empirical study pinpointed commitment and trust between two individuals (Loureio et al., 2017). An exchange partner’s reliability and integrity can be the basis for confidence and trust—relational elements which can lead to long-term working partnerships (Loureio et al., 2017). Prior research examining the nonprofit CEO-board chair relationship and its impact on the nonprofit organization can be

useful in predicting how some nonprofit organizations function (Cornforth & Macmillan, 2016). Scholars have researched 501(c)(3) charities, and there has also been some literature identified on 501(c)(6) organizations, most of which relates to exemptions, taxing, political activities, competing interests, and conflicts of interest. However, no studies showed working relationships between the CEO and board chair of nonprofit 501(c)(6) business leagues to date.

Relationship Between the Chief Executive Officer and the Board Chair of Nonprofit 501(c)(6) Tax-Exempt Business Leagues Through the Theory of Social Exchange

Social exchange theorists (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) wrote of the mutual benefits (or rewards) and the costs (or punishments) of relationships and human behaviors. They explained that humans seek rewards and avoid punishments. Waldkirch et al. (2018) continued, “Interpersonal relationships are an important factor in organizations. By employing a social exchange perspective, we reveal under which conditions affective attachment come into being. Emerson (1976) quoted Blau (1964) in describing social exchange theory as those “voluntary actions of individuals that are motivated by the returns they are expected to bring” (p. 335).

In explaining social exchange, one person gives something to another person who gives something back in return. This type of reciprocal exchange is intended to benefit both parties. For CEOs, those returns can be material (e.g., a company vehicle), enhanced benefits packages (e.g., more vacation time), or nonmaterial (peer recognition). There may be non-material returns for the board chair, such as higher social statuses (Blau, 1964, p. 193).

Waldkirch et al. (2018), explained that interpersonal relationships as well as workplace behavior could be examined through the lens of social exchange theory. “There are rewards and punishments in pursuing a particular avenue of behavior” (p. 3). For example, a supervisor asks an employee if he/she would be willing to increase work hours from four hours to five hours per

day. The reward for the extra hour of work would be 25% extra money for the employee). Yet, there are countervailing circumstances for the employee to consider. If the employee's workday were extended from four to five hours, the employee's babysitter would have to work an extra hour. However, the babysitter's policy is that after four hours, the per-hour rate doubles. Now, the employee must evaluate the benefits that can accrue and determine if the reward (25% extra compensation to the employee for the one extra hour worked) is more beneficial than the cost (50% increase in the babysitter's fee).

Mauss (1925) discussed three obligations common to the social exchange theory: to give, receive, and repay. Similarly, nonprofit 501(c)(6) business league CEOs and their board chairs draw on their experiences individually and jointly as they learn how to function together to best guide their nonprofit organizations. The theory of social exchange illustrates how both individuals learn together what is needed by the other to function as a pair. This partnership process reflects the concepts of negotiation and reciprocal sharing. When information is shared about preferences and priorities, both partners benefit, as does the organization. In the nonprofit community, sharing this type of information about preferences and priorities can help CEOs and board chairs realize personal and professional gains. An example of this type of relationship is the shared authority and responsibility conferred on the CEO (hired by the board) and the volunteer board chair (elected by the board; (Blau, 1968) who leads the board in carrying out its responsibilities at a strategic and policy level. The CEO and board chair relationship can be positive or negative (Mathews, 2019). The give-and-take aspect of the relationship between the CEO and board chair is necessary for each to individually, then jointly, draw on their experiences as they learn how to function together to best guide their nonprofit organizations (Cornforth & Macmillan, 2016). This process of knowing the other's style and preferences

includes adapting and reciprocating by understanding and accommodating the other while avoiding personal opinions and, instead, asking questions to clarify their understanding of their partner's thoughts. Srour et al. (2021) studied the working relationship of CEOs and board chairs and found that knowledge creation and knowledge exchange is important to "collectively address and adapt to various situations" (p. 3). However, exchanges are not only knowledge or material rewards but can be psychological ones as well (Li, 2015). Power and prestige (which are elements of social exchange) can be reflected in economic factors, such as the employment longevity of the CEO or the volunteer position held by the board chair. Further, satisfaction and trust reflect the quality of the CEO-board chair relationship as evidenced by the importance of sharing vision and responsibility. Choosing whether or how to interact with another person or how much information to exchange could be powerful elements of social exchange relationships (Blau, 1968). Perry (1916) noted, "Both must gain in order that both may have a motive for exchange" (p. 481). According to Srour et al. (2021), similarity of the values held by the CEO and the board chair translates to shared organizational goals that are "clear and agreed upon" (p. 8).

In discussing the theory of social exchange Mauss (1925) explained that a relationship does not happen overnight. Instead, it evolves over time. Good reciprocal relationships include trust, loyalty, and mutual commitments where both parties receive or gain something. This can be good for the organization as well as the CEO-board chair pair. Conversely, despite a lack of reciprocity from their board chairs, CEOs may altruistically, unselfishly give their board chairs something (e.g., organizational support, mentoring, or status) for the organization's greater good (Nahra, 2019).

Mauss (1925), a French sociologist, identified and then scribed his observations of primitive institutions, customs, and rituals, including exchange customs. Mauss (1925) wrote, “The object[ive] of the exchange was to produce a friendly feeling between the two persons concerned” (p. 18). In the introduction section of the 1966 edition of *The Gift*, E. Evans-Pritchard explained the significance of Mauss’s (1925) observations of the exchanges made among indigenous peoples as “the first systematic and comparative study of the widespread custom of gift exchange and the first understanding of its function in the articulation of social order” (p. ix). Mauss (1925) further observed that in addition to exchanging tangible gifts having economic value, exchanges of other types, such as social courtesies, were also made. The social exchange theory evolved from Mauss’s writing about the exchange of tangibles as a custom of reciprocal social graces and gestures between two people. Cropanzano et al. (2017) further explained social exchange as not just a single theory but as a group of conceptual models that involve “a series of sequential transactions where one party tends to repay the good (or sometimes bad) deeds of another” (p. 1).

A quarter-century after Mauss’s (1925) essay, Homans (1958) advanced Mauss’s (1925) thinking by pointing out that in addition to tangible exchanges of goods and materials, there are also intangible exchanges such as non-materials. In writing *Social Behavior as Exchange*, Homans (1958) identified non-material exchanges as “symbols of approval or prestige” (p. 606). Homans (1958) expanded the circular process of exchange being a reciprocal influencer of relationships; thus, “persons that give much to others try to get much from them, and persons that get much from others are under pressure to give much to them” (p. 606). Homans opined that a person might even altruistically give yet not expect compensation or know that the exchange could have a cost associated. Blau (1989) explained that his analytical interest in the

exchange theory differed from Homans's (1958) view, which focused on the environments that motivated reciprocal behavior. Gouldner (1960) stated that Homans (1958) was among a handful of scholars who stated that an act of reciprocation was more-or-less equal to that which was received. In considering social exchange, Burns (1973) defined social interaction as "an exchange of mutually rewarding activities in which the recipient of a needed valuable (good or service) is contingent on the supply of a favor in return" (p. 189). Burns provided a theoretical discussion of interpersonal reciprocity focused on individuals functioning as pairs with commensurate expectations, preferences, and obligations. Emerson (1976) added to the long-running discussion of social exchange theory by advising that social exchange should not be viewed as a theory at all but should be considered as a point of reference "that takes the movement of valued things (resources) through social process as its focus" (p. 359). Emerson (1976) stated that confusion stemming from terminology and viewed through the lens of sociologic concepts that analyzed individual actions and decisions as opposed to employing economic units of analysis "has seriously retarded empirical research" (p. 359). Perceived support, compliance, and reciprocity along with advice, trust, and commitment are elements of social exchange relationships based in organizational psychology.

Synthesis of the Research Findings

As noted during the literature review, a modicum of research was conducted on the nonprofit 501(c)(6) tax-exempt organization CEO-board chair relationship and its impact on their nonprofit organization (Cornforth & Macmillan, 2016, p. 1). The literature also revealed that research on CEO-board chair relationships in nonprofit organizations was less established and began later than research about for-profit corporations. Saitgalina et al. (2018) went so far as to point out that the scarcity of empirical research about nonprofit organizations has "set back

knowledge expansion” (p. 158). Despite this absence of scholarly work, enough literature was found to examine for-profit corporations and nonprofit 501(c) tax-exempt organizations. Results indicate that building up trust is key to a productive relationship between the CEO and the board chair. Some CEO-board chair pairs achieve a high level of trust (identification-based trust) based on internalizing each other’s preferences.

Some research literature also indicates that fruitful relationships between CEOs and board chairs of 501(c)(3) charities have catalyzed organizational productivity and engagement with the community/stakeholders they serve (Hiland, 2005, 2017). Literature on for-profit corporations as well as nonprofit organizations has shown that the personality traits of both the CEO and board chair may influence an organization (Von den Driesch et al., 2015). The literature further indicates that positive working relationships between the CEO and board chair stem from trust, bonding, and cohesiveness (Hiland, 2005, 2017). Divergent leadership styles, confusion about authority, differing priorities, conflicting goals, and differing management philosophies can cause tension and conflict. Conflicts and tension can create hypersensitivity or cause an erosion of trust (Abramson & Billings, 2019). Conflicts can also cause poor program performance, financial distress, and counterproductive behavior resulting in CEO and staff turnover (Johnson, 2017). The success of the organization can, in part, be attributed to the strength of the CEO-board chair working relationship.

Research has been conducted in the for-profit sector about how CEOs and their for-profit corporation boards interact. This research has discussed board actions, such as succession planning, setting strategy, overseeing, and giving advice to the CEO (Heemskirk et al., 2015). Prior research has also examined relationships between the CEO and the board of directors of for-profit organizations (Seijtthes, 2019, DeBoskey, 2019). The roles and tasks of the nonprofit

organization CEO and board chair are interlinked (Koskinen & Lämsä, 2016), and they are expected to work together to benefit the nonprofit group as well as to the benefit of the stakeholders and the communities served by the nonprofit organization. This CEO-board chair working relationship can be examined using social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). According to Schmid and Almog-Bar (2020), relationships can, for example, include a spirit of collaboration, knowledge sharing, agreement on shared goals, trust, and mutual respect. Knowledge where the CEO develops an institutional memory of the organization and knowledge such as the CEO's expertise in nonprofit organization management, can also have practical applicability that can help the board chair facilitate meetings, develop a deeper understanding of the organization, and become a more effective leader—choosing how much information to exchange or whether to interact with another person or can be powerful elements of social exchange relationships (Blau, 1968). Power and prestige (elements of social exchange) can be reflected in the employment tenure of the CEO or longevity in holding a volunteer position (such as the board chair). In the nonprofit sector, an example of this type of relationship is the shared authority and responsibility conferred on the CEO (hired by the board) and the volunteer board chair (elected by the board (Blau, 1968).

In nonprofit organizations, according to Heemskerk et al. (2017), the crucial relationship is the one between the volunteer board chair and the CEO. The working relationship between the CEO and the board chair can impact the decision-making processes within the nonprofit organization. Those decisions can either benefit or hinder the organization. Prior researchers have examined relationships between the CEO and the board of directors of 501(c)(3) nonprofit

charitable organizations and found leadership ability and personal/organizational influence can impact the CEO and board chair working relationship.

Developing and maintaining quality relationships between the CEO and board chair requires interaction, cooperation, shared information, and social exchanges (Srouf, 2021). That relationship between the CEO and the board chair has the potential to impact the behavior or actions of the board of directors (Y. Harrison et al., 2013). Reciprocal relationships between CEOs and board chairs and the experiences, interests, and vision they share can shape their organizations (Y. Harrison & Murray, 2012). Much as a negative relationship between the CEO and the board chair can adversely affect the organization, a complimentary relationship between the CEO and the board chair can positively impact how the board functions, and by extension, how the organization functions.

Scholars have researched for-profit corporations and 501(c)(3) charities. However, no studies have been found that examine the working relationship between the CEO and board chair of nonprofit 501(c)(6) business leagues. No researchers have addressed social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) as a model to describe the working relationship between the CEO and board chair of nonprofit 501(c)(6) tax-exempt business leagues.

Examining the working relationship between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues can provide insights into the successes and failures resulting from this relationship. This information can be helpful to board chairs, first-time CEOs, seasoned CEOs, as well as all the CEOs in between, because this information can provide insights about fostering good working relationships between CEOs and volunteer leaders, such as board chairs and board members, as well as committee chairs, committee members, and

members-at-large. The literature review did not identify any significant differences of opinion regarding social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). Recently, Cropanzano et al. (2017) pointed out the complexities of social exchange theory, and “while useful in a *post hoc* manner, it lacks sufficient theoretical precision” to be “useful in *a priori* behavioral predictions” (p. 1). Scholars have recommended further research about the theory of social exchange and the important and powerful relationships realized because of it (Freiwirth et al., 2017; Y. Harrison & Murray, 2012; Hiland, 2005, 2017).

Critique of Previous Research Methods

The call for more research on nonprofit organizations particularly with an emphasis on membership associations was advanced by Tschirhart & Gazley (2014) who quoted David Knoke (1986): “Put bluntly, association research remains a largely unintegrated set of disparate findings in dire need of a compelling theory” (p. 2). There has been considerable scholarly examination of for-profit corporations. This examination includes the relationships between for-profit corporation boards of directors and their CEOs. This examination of for-profit corporations also includes the working relationships between for-profit corporation CEOs and board chairs. Li et al. (2020) conducted a survey of existing literature about corporate boards of directors. The researchers note the importance of governance, especially regarding the role of the board of directors and the power of the CEO. Scholarly research addressing for-profit corporations is plentiful. These discussions include the role of the for-profit board in strategy, planning, profit, management (Brown, 2015), and oversight or, as Sonnenfeld et al. (2013) wittily called it: serving “as a check on a cowboy CEO” (p. 100).

Y. Harrison et al. (2013) conducted a quantitative study about board chairs. The researchers suggested that board chairs’ roles were perceived as more ceremonial. However,

their leadership effectiveness was seen positively, which, in turn, reflected positively on the image of their organization. Cornforth and Macmillan (2016) examined the evolution of research about the relationship between the nonprofit organization CEO and the chair of the board of directors. The researchers pointed out that even though the relationship was a critical component in the organization's successful operation, they characterized empirical research about the relationship as “largely neglected” (p. 2). Hiland (2017) reported that in her interviews with California nonprofit organization CEOs and their board chairs, relationships were not driven by job descriptions but through trust, flexibility, learning the expectations of the other, and empowering each other to work as a team. Iecovich and Bar-Mor (2007) surveyed CEOs and board chairs of nonprofit organizations that provided community or residential programs and services to the elderly in Israel. The researchers found that relationships between CEOs and board chairs could “range from very fruitful cooperation to very poor that may cause damage to the organization” (p. 24).

Although it is also part of the nonprofit sector, 501(c)(6) tax-exempt nonprofit business league organizations have not been studied as extensively as have been nonprofit 501(c)(3) tax-exempt charitable organizations. Further, there has been little scholarly research addressing the relationships between nonprofit 501(c)(6) business league CEOs and their board chairs. To date, no researchers have used the social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) to examine CEOs’ perceptions of their relationships with their board chairs and then CEOs’ perceptions of impacts on their business league organizations because of those relationships.

Findings may reveal that CEOs who exchange something (e.g., organizational support, mentoring, and status) with their board chairs receive something (e.g., increased compensation

and additional perks) in return; if so, the theory of social exchange is supported. Reciprocal relationships where both parties get something positive can also be good for the overall organization. Findings can reveal that despite lack of reciprocity from their board chairs, some CEOs altruistically, unselfishly give their board chairs something (organizational support, mentoring, and status) for the organization's greater good (Nahra, 2019). If this finding occurs, then the current social exchange theory may be expanded to address altruism (see Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). Even if the board chair does not reciprocate, the relationship might not negatively impact the organization.

Literature also addresses the relationship between the for-profit board chair and the CEO and the organizational effect resulting from the chemistry of their relationship (Bortnowska & Bartosz, 2019). Although similar research in the nonprofit sector has not been as extensive, the working relationship between the nonprofit organization CEO and the board chair has been studied. Most literature addresses 501(c)(3) charitable organizations (Y. Harrison & Murray, 2012; Hiland, 2005, 2017). This literature indicates that helpful relationships between CEOs and board chairs of charitable organizations have catalyzed organizational productivity and engagement with the community (Hiland, 2005, 2017).

More specifically, as of present, no studies have been found that examine the working relationship between the CEO and board chair of nonprofit 501(c)(6) tax-exempt business leagues. Further, no research has used social exchange theory as a model with which to view and describe the working relationship between the CEO and board chair of nonprofit 501(c)(6) tax-exempt business leagues through the lens of the social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). Scholars who have studied and subsequently authored papers on the CEO-board chair relationship seem to be reaching

similar findings and conclusions; there does not appear to be any strong disagreement. Saitgalina et al. (2018) encouraged further study to address and produce “a fruitful and unexplored area of scholarly research” (p. 158).

The information resulting from this study may be helpful to board chairs and first-time CEOs. This information may also be helpful to seasoned CEOs because it could provide insights about how to foster good working relationships between CEOs and volunteer leaders, such as board chairs and board members, committee chairs, and committee members. The results of this study may contribute to the existing body of literature. Such results may advance scholarly and practitioner application in the nonprofit sector by adding dimension to this working relationship between CEOs and board chairs of nonprofit 501(c)(6) business leagues.

Summary

Chapter 1 introduced the study, including the background, need, purpose, and significance of the research. Chapter 1 defined terms and addressed the research design, assumptions, and limitations of this study. Chapter 2 reviewed the process of searching for existing literature and discussed the study's theoretical orientation, followed by a synthesis of the literature search findings and a critique of previous research methods. Chapter 3 discusses the generic qualitative methodology used in the study. Chapter 3 also discusses the research questions and justifies the research design appropriate for this study. The target population of nonprofit 501(c)(6) business league CEOs is identified. The sampling, interviewee selection, and protection processes are explained. The role of the researcher and ethical considerations are discussed. The interview questionnaire, data collection, analysis processes, and findings are explained.

CHAPTER 3. METHODOLOGY

Chapter 3 explains how this research study was conducted; in other words, it describes the methodology used. Because this study intended to identify (through the lens of social exchange theory) the perceptions held by nonprofit 501(c)(6) tax-exempt business league CEOs about their board chairs and any impacts of those relationships on their nonprofit 501(c)(6) tax-exempt business leagues, the results of this research must be extrapolated to the larger audience. Chapter 3 describes each step that was taken to arrive at the sample. The process to ensure the protection of the participants is explained. Chapter 3 also introduces the thirteen-question instrument used during each interview. An expert review panel examined and provided input before data collection to ensure the appropriateness and applicability of the interview questions. The credentials of each member of the expert review panel are described.

Purpose of the Study

The purpose of this generic qualitative study is the exploration of the perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs located in the South Atlantic region of the United States about their relationships with their board chairs, and the CEOs' perceptions about the impacts their relationships have on their nonprofit 501(c)(6) tax-exempt business league organizations. The relationship between the CEO and the board chair can set the tone for the entire organization (Satu & Lämsä, 2016). Organizational accomplishments can result from positive working relationships; conversely, the organization's performance can be hindered by negative working relationships (Hiland, 2005). Organizational performance and its resultant success or failure can potentially impact the nonprofit organization's sustainability (long-term viability) to accomplish or not accomplish its mission (Pena et al., 2020).

Ten self-selected CEOs comprised the study's sample. The sampling strategy was random, and the method was systematic. Data was collected using telephonic interviews with the ten self-selected CEOs of nonprofit 501(c)(6) tax-exempt business league organizations. The interviews were recorded using VAST conference calling technology. Transcription occurred electronically when each audio interview file was converted to an NVivo text document (see QSR International, 2021). NVivo software was used to review the written transcripts and the interviewees' comments to identify emerging topics that were then organized. Anecdotal examples and stories were also identified and analyzed across all interviewees for common topics.

Although some research has shown the working relationship between the CEO and the board chair of nonprofit organizations, most involves charitable 501(c)(3) tax-exempt organizations (Y. Harrison & Murray, 2012; Hiland, 2005, 2017). Little research shows the perceptions that nonprofit 501(c)(6) tax-exempt business league CEOs have about their relationships with their board chairs. Further, there has been no research found using social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) to examine the working relationship between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues.

This research may illuminate what contributes to a positive working relationship or a negative working relationship between the CEO and the board chair of nonprofit 501(c)(6) tax-exempt business league organizations. Organization leaders can also use the findings of this research as an avenue to increase their mission effectiveness. Now, for the first time, nonprofit 501(c)(6) tax-exempt business league organization CEOs' perceptions of their relationships with their board chairs and what, if any, impact those relationships have on their nonprofit 501(c)(6)

tax-exempt business league organizations, are explored using the lens of social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925). In addressing the research void, Tschirhart and Gazley (2014) commented: “From a practical perspective, association managers are unlikely to view the current state of the scholarship as sufficiently rich or integrated to provide the advice they seek” (p. 10S). With that void in mind, this researcher aimed to narrow the gap in the literature by adding to existing research.

Research Questions

The two research questions included the following:

RQ1. How do 501(c)(6) nonprofit business league organizations’ chief executive officers describe their relationships with their corresponding board chairs?

RQ2. How do 501(c)(6) nonprofit business league organizations’ chief executive officers describe any impact on the organization resulting from this relationship with their corresponding board chairs?

Research Design

Because the purpose of this study was to identify perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs about their relationships with their board chairs and how those relationships impact their business leagues, the approach used for this study was qualitative. The qualitative research approach was selected because it is timely, credible, meaningful, rigorous, can lead to new perspectives, and its outcomes can make a worthy contribution to society (Percy et al., 2015). The qualitative approach of this study provides a way to gather opinions, interpretations, and perceptions (Percy et al., 2015). Interviews with nonprofit 501(c)(6) tax-exempt business league CEOs generated stories and lived experiences and provided a way for the CEOs to express their thoughts and provide relationship and situational descriptions. The

interviewees shared their perceptions of their board chairs and the impacts of their relationships on their nonprofit 501(c)(6) tax-exempt business leagues.

Two other approaches were considered for this study but were deemed not as appropriate as the qualitative approach: quantitative and mixed method. Goertz and Mahoney (2006, 2012) stated that statistics and probability theory were mathematical approaches that defined quantitative research. Sukamolson (2007) noted that in 1994, Creswell provided “a very concise definition” (p. 2) of quantitative research, explaining the “phenomena by collecting numerical data that are analyzed using mathematically based methods (in particular statistics)” (p. 2). Apuke (2017) described quantitative research as experiments and survey instruments that collected information that yielded statistical data. Apuke (2017) further clarified quantitative research methods as “quantifying and analyzing variables in order to get results” by “employing and analyzing numerical data using specific statistical techniques to answer questions such as how much, and how many” (p. 41). Therefore, although a quantitative approach is useful for measurements, values, and statistical predictions, it does not provide a complete or well-rounded picture of events, recollections, or personal experiences as the qualitative approach. Although quantitative researchers do not answer the question about “why” people do what they do, qualitative researchers explain why people do what they do (Lord et al., 2015). Creswell and Miller (2011) explained, “The distinction between qualitative research and quantitative research is framed in terms of using words (qualitative) rather than numbers (quantitative); or using closed-ended questions (quantitative hypotheses) rather than open-ended questions (qualitative interview questions)” (p. 4). Tewksbury (2009) provided a parallel that the contrast between quantitative and qualitative was that the quantitative approach was like line dancing. Each step was created to be performed simultaneously by all dancers with minimum effort. Conversely, the

qualitative approach was likened to ballet, where there was the latitude of interpretation and expression by the dancer, enabling a message to be communicated to the audience (Tewksbury, 2009).

The mixed-method approach was the third one considered. According to Creswell and Plano Clark (2011), the mixed-method approach uses “everyday qualitative language as well as quantitative technical data and incorporates both qualitative and quantitative methods of data collection and analysis in a single study” (p. 455). The mixed-method approach integrates both quantitative and qualitative approaches with the expectation that both approaches can co-exist together so that both approaches avoid overlap yet complement each other. For example, through quantitative closed-ended questionnaires and tests, coupled with qualitative observations and open-ended interview questions, research using the mixed method approach can be collected simultaneously (Zohrabi, 2013). R. Johnson et al. (2007) stated that because each was part of the mixed-methods paradigm, variations should be welcome in mixed methods research. Differences should be embraced. However, for this study, the mixed-method approach was not chosen because this researcher intended to discover how nonprofit 501(c)(6) tax-exempt business league CEOs perceived their relationships with their board chairs and the impacts of their relationships on their organizations. The research problem necessitates a qualitative approach because the phenomenon of interest cannot be captured using objective, numerical data (McCusker & Gunaydin, 2015). Consequently, the mixed-method approach was not chosen because there was no need to integrate the qualitative approach with the quantitative approach.

As opposed to philosophical assumptions used with other methodologies, researchers use generic qualitative research to identify perceptions of lived experiences, opinions, insights, and motivations of others), specifically “(1) how people interpret their experiences, (2) how they

construct their worlds, and (3) what meaning they attribute to their experiences” (Merriam, 2009, p. 23). Further, the outcomes of using this qualitative research approach can make a worthy contribution to society (Percy et al., 2015). Percy et al. (2015) explained that rich and informative thoughts and opinions about the real world could be generated using semi-structured interview questions. Generic qualitative researchers describe what people do and how they feel about or perceive their real-world external experiences.

Generic qualitative research is the design used for this study. Other qualitative research methodologies were considered but were not found suitable for this study. Those methods were ethnography, phenomenology, grounded theory, and case study. By way of explanation, the ethnographic method requires that a researcher be immersed in the environment through first-hand observation and interviews to experience the situation (Catela, 2019). This researcher used telephonic interviews because the in-person observation was not feasible due to the length of immersion time, travel distances, and costs. Consequently, the ethnographic method was deemed not applicable.

Phenomenology combines videos, interviews, reading documents, and traveling to places to understand the participant’s environment (Rettie, 2019). However, because interviews were solely used for this study, videos, documents, and traveling were extraneous; consequently, the phenomenological method was not used.

The grounded theory method is an inductive process whereby the researcher has no pre-conceived ideas to prove; instead, important issues emerge from texts, artifacts, and comments made and stories told by research subjects. The goal of grounded theory is to build on the data and then explain the processes used to provide illumination while identifying and separating pertinent information from that which is determined to be not important. Grounded theory

involves immersion in the daily lives of the research subjects and texts and artifacts, where, over time, data is continually collected, compared, and analyzed (Albert et al., 2019;). Therefore, the grounded theory method was not chosen.

The case study method uses several kinds of resources, including documents, reports, and observations, to explore and report about one singular situation or one singular issue—or “case”—which, according to Rahi (2017), the researcher has little control over. However, this researcher intended to gather opinions and experiences from more than one singular nonprofit 501(c)(6) tax-exempt business league CEO, coupled with the note that CEO relationships between the CEOs and board chairs are not bound by space or time (Thornton et al., 2019). Consequently, the case study method was not chosen.

Percy et al. (2015) summarized the generic qualitative method as a methodology that produces “a broad range of opinions, ideas, or reflections by obtaining information from representative samples of people about real-world events and processes, or about their experiences” (p. 79). This method was determined as the most appropriate for this study with those considerations given to other methodologies.

Guba and Lincoln (1994) defined paradigms as sets of basic beliefs that represent a worldview that “defines the nature of the ‘world,’ the individual’s place in it, and the range of possible relationships to that world and its parts” (p. 107). The research paradigm of this study is constructivist, wherein multiple realities are constructed. According to Guba and Lincoln (1994), the constructivist ontology embraces the concept of multiple, socially constructed realities and rejects the idea of one single reality. The constructivist epistemology is transactional and subjectivist. Individual constructions of reality are refined by interactions between the actors in those realities, including identity issues and interactions between the narrator and audience

(Guba & Lincoln, 1994). For clarification purposes, the words actors, narrator, and audience(s) referred to here are the nonprofit 501(c)(6) tax-exempt business league CEOs that participated in this study and the study's researcher.

Regarding epistemology, knowledge is viewed as a human construct in which the researcher and the participant jointly build on (or construct) understandings. In discussions, participants describe (or construct) the meaning of situations, occurrences, and events. Thematic analysis was used for this study to understand people's lives and experiences, along with the how and why of their choices, and to compare those choices with others. Thematic analysis is an approach taken with data generated from interviews where people talk about their experiences. According to Nowell et al. (2017), thematic analysis "is a useful method for examining the perspectives of different research participants, highlighting similarities and differences" (p. 2). People's reflections about experiences, occurrences, and events describe the human condition and authentically and accurately capture the complex experiences of the interviewee. Interviews provide the opportunity "to learn about the world of others" (Qu & Dumay, 2011, p. 239). Semi-structured interview questions provide the flexibility to encourage interviewees to talk about situations and issues. Interviews with nonprofit 501(c)(6) tax-exempt business league CEOs provided the opportunity to ask how and why questions, seek clarification, and probe for more information. Stories, examples, anecdotes, and the personal observations of nonprofit 501(c)(6) tax-exempt business league CEOs describe the working relationships they have with their board chairs. By capturing the comments of multiple CEOs about their relationships and the situations they encounter with their board chairs, then grouping those observations by theme, insights can be found about the management of nonprofit 501(c)(6) tax-exempt business leagues. Therefore, thematic analysis is the most appropriate fit for this research.

Target Population and Sample

The target population and sampling frame for this study included CEOs of nonprofit 501(c)(6) tax-exempt business leagues in the South Atlantic region of the United States. For perspective, there are over 1.7 million nonprofit 501(c) tax-exempt organizations in the United States, of which nonprofit 501(c)(6) tax-exempt business leagues number slightly more than 62,700. This finding compares to over 32 million for-profit corporations, partnerships, and sole proprietorships in the United States (Kehoe, 2019; IRS, 2021a, 2021b).

Population

For this study, population refers to a group of people with something in common: they are CEOs of nonprofit 501(c)(6) tax-exempt business leagues in the South Atlantic region of the United States. This target population comprised 1,571 nonprofit 501(c)(6) tax-exempt business league organization chief staff individuals who hold the title CEO, president, executive director, administrator, general manager, or managing director. The CEOs of nonprofit 501(c)(6) tax-exempt business leagues represent trade groups, professional societies, economic development organizations, and chambers of commerce. These groups are classified as nonprofit 501(c)(6) tax-exempt business leagues by the IRS (2021a). For this study, the target population was geographically located in the South Atlantic region of the United States.

Sample

The goal of qualitative research sampling is information acquisition. Gentles et al. (2015) explained such acquisition “is useful for understanding the complexity, depth, variation, or context surrounding a phenomenon, rather than to represent populations as in quantitative research” (p. 1782). In other words, M. O’Reilly and Parker (2013) defined the purpose of qualitative research sampling as “not to count opinions or people but explore the range of

opinions and different representations of an issue” (p. 192). Coyne (1997) defined sample selection in qualitative research as having “a profound effect on the ultimate quality of the research” (p. 623). The number of participants in a qualitative study can vary—sometimes greatly. Due to the population size (1,571) of potential interviewees for this study, systematic random sampling was employed. Sampling is an efficient and convenient process by which data gathered from a small number of participants can be enumerated to a larger population (Rahi, 2017). However, the definition of a small sampling number continues to be a source of ongoing discussion among social sciences scholars. However, a point of diminishing return occurs as replication or redundancy is reached. Malterud et al. (2016) went so far as to state that a sufficient sample could be drawn from fewer participants when there was more information about the population and sample.

With a homogeneous population as reflected in this study’s nonprofit 501(c)(6) tax-exempt business league CEOs, Saunders and Townsend (2016) wrote that Kuzel (1992) suggested that six to eight participants were a sufficient number for a random sample, although Adler and Adler (2012; as cited in Saunders & Townsend, 2016) proposed 12 to 60, Bertaux (1981; as cited in Saunders & Townsend, 2016) suggested up to 15, Hall et al. (2003; as cited in Saunders & Townsend, 2016) indicated six to 16, Brinkmann and Kvale (2015; as cited in Saunders & Townsend, 2016) recommended five to 25, and Safman and Sobal (2004; as cited in Saunders & Townsend, 2016) followed by Marshall et al. (2013; as cited in Saunders & Townsend, 2016) reported “ranges from less than ten to in excess of 100” (p. 849). Crouch and McKenzie (2006) defined a small sample as “a shorthand expression to denote a small number of respondents (often less than 20)” (p. 492). Saunders and Townsend (2016) pointed out that Becker (2012) believed that one participant might be sufficient for some purposes; however,

Saunders and Townsend stated that when the population was homogenous, a sample of six to 12 participants “should be adequate to reach saturation” (p. 840).

Considering the combined wisdom of these scholars about data saturation and sample numbers and keeping in mind the homogeneity of the population for this study, a sample size for this study was anticipated to be between 10 to 15. For this study, inclusion criteria (the elements necessary to qualify for this study) specified that all participants be CEOs of nonprofit 501(c)(6) tax-exempt business leagues in the South Atlantic region of the United States. An Internet search was used to access publicly available websites so that CEOs could be identified, and contact could be made. These inclusion criteria included the name, business mailing address, telephone number, e-mail address, and website of the CEO. Exclusion criteria (attributes that disqualified participants) were geographic location (not located in the South Atlantic region of the United States) and website availability. Absent a website presence, there was no contact information for CEOs; consequently, those Business Master File – Exempt Organizations records could not be used and were set aside.

The sampling scheme for this study included CEOs from the population without regard to tenure, budget size, number of staff members, mission, or number of members of the nonprofit 501(c)(6) tax-exempt business leagues they led. For this study, and although they could be interesting, other eligibility criteria and demographics were deemed extraneous (although future research could continue further refinement). Systematic random sampling was chosen so each record would be afforded an equal opportunity of being selected. Using systematic random sampling, results can be generalized to the larger target population (Muhammad et al., 2019). A computerized number generator selected the starting number of the beginning record; then, every 15th record was selected. According to Muhammad et al, (2019) in addition to being cost-

effective and simple to draw, validity (both internal and external) is high using this sampling process. The systematic random sample was generated by those CEOs that received and responded in the affirmative to the invitation to participate. Ten CEOs self-selected to participate in a first-come, first-served process.

Procedures

The process of participant recruitment (discussed in detail below) began by using a computer to access the IRS's (2021f) Exempt Organizations Business Master File (EO-BMF). The geographic region within the United States from which the population was drawn was selected. This process triggered an automatic download of the data to an Excel workbook. The records of the Excel file were then sorted to identify and isolate the target population. The sample was drawn from the target population using a computer-generated random number to begin the selection process. Throughout the process, protection procedures, such as deleting any information that could identify the participants, were incorporated. Assigning and using random numbers for identification purposes were incorporated to shield the identities of the participants and their nonprofit 501(c)(6) business league organizations.

Participant Selection

Participant selection began by using a computer to access the IRS's (2021e) EO-BMF. The Business Master File contains information obtained by the IRS (2021e) from Form 990 - Return of Organization Exempt From Income Tax files, which nonprofit 501(c) tax-exempt organizations are required to file annually. The selection began by accessing the publicly available EO-BMF from the IRS (2021e) as follows:

1. On the publicly available IRS website homepage (<https://www.irs.gov/>), click on the Charities and Nonprofits box located in the upper right corner of the website directly across from the IRS logo.

2. Scroll down the page and click on the Tax-Exempt Organization Search link.
3. Scroll down the Tax-Exempt Organizations Search page and underneath the Cumulative Data Files, click the link EO-BMF.
4. Scroll down the EO-BMF page and click on a state from the U.S. map or click below the map on a U.S. region.
5. The download began automatically. After the download is finished, save the records to an Excel workbook and name it EO-BMF. An initial 48,173 records were generated for this study.
6. The EO-BMF contains column headings such as Subsection. Subsection relates to specific classifications of every nonprofit organization—from nonprofit credit unions that are classified as 501(c)(1) to nonprofit co-op qualified health insurance issuers that are classified as 501(c)(29). Select all records, then use the Excel customizable sort function and select the ‘Subsection’ column. Then sort the records in ascending order.
7. In the Subsection column, locate, then isolate the records displaying the number 6. The number 6 represents 501(c)(6) business leagues. Save those records and delete all others. The result is the Business League Master File (BLMF) which totals a population of 1,571 nonprofit 501(c)(6) tax-exempt business league organizations in the target area.
8. To determine the starting point for the sample drawn from the initial 1,571 population pool of nonprofit 501(c)(6) business leagues, a computerized random number generator was used, which produced a number that corresponded to a record in the sequence (minimum: 1; maximum: 1,571).
9. From that record as the beginning point, and to produce a minimum of 100 records, every 15th record was selected in descending order. The process of selecting every subsequent 15th record was repeated throughout the entire list until the pool of 100 business league records were identified, isolated, and saved in an Excel workbook file. Then, beginning with number 001, each record was assigned its unique identifying number. This group was called the CEO-BLMF Records File.
10. Because the IRS (2021e) did not routinely collect and post website addresses or the e-mail addresses of the contact persons in its EO-BMF, website searches were the most reasonable and efficient way to locate contact information. The assumption was made that nonprofit 501(c) tax-exempt business league organizations that did not have an Internet presence were most likely small and did not have a paid CEO.
11. An Internet search was needed to locate the publicly available website for each of the selected nonprofit 501(c)(6) business league organizations. This Internet search identified the business league organizations having (a) a web presence, (b) a CEO, (c) the postal mailing address for the CEO, and (d) the e-mail address for the CEO. For

each 501(c)(6) business league organization having a website, the CEO was identified, and contact information (telephone, e-mail address, mailing address) was obtained. Only organizations that met all these criteria were deemed as potentials for this study. This group was named the CEO-Business League File (CEO-BLF). Selecting organizations with both a website and a CEO means the sampling process would only include professional, paid nonprofit 501(c)(6) tax-exempt business league CEOs. These CEOs hold their current positions because of their demonstrated expertise and knowledge of the nonprofit business league field and their experiences in developing relationships and working with board chairs to advance their organizations' missions.

12. Contact with the CEO-BLS prospective participants was via postal mail, e-mail, and telephone. A personalized invitation letter to CEO-BLF prospective participants explained the study and the interview. The invitation packet also included the informed consent form. The invitation letter asked that the recipient indicate a willingness to participate by replying within five days by using a pre-addressed postage-paid return envelope included in each invitation packet. If there was no response after five business days, a follow-up reminder e-mail was sent to the CEO. An invitation identical to the one described in the previous paragraph explaining the study and the interview was e-mailed to the CEO-BLS prospective participants. The informed consent form accompanied the invitation. As with the postal mailed invitation letter, the e-mail invitation asked the CEO to indicate a willingness to participate by replying to the e-mail invitation within five business days by either typing 'yes' or 'no' in the e-mail subject line or the message section, or by indicating 'yes' or 'no' on the consent form, then signing, dating, and returning it. CEOs constituting the sample began the participant self-selection process by responding to the study invitation in the affirmative and providing consent that they were willing to participate. Interviews were conducted by telephone, as described in the Data Collection section below.

Protection of Participants

Ensuring the confidentiality of and protecting the anonymity of the interviewees was paramount. The principles of respect, justice, and benevolence as addressed in the *Belmont Report* (U.S. Department of Health and Human Services, National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979) guided the interview process. As addressed by Capella University's Institutional Review Board application and informed consent form, safeguarding human research participants and their records complied with Capella University policies and were approved by the Institutional Review Board. The

recruitment process for this study incorporated safeguards for protecting the participants by anticipating, then eliminating, risks to confidentiality and anonymity. Further, the participants in the study needed to understand the interview process, what they would be asked during the interview, the risks involved, and the necessity of providing their informed consent before proceeding with their interview. Consent forms were included with each invitation that was mailed and e-mailed to participants. Invitations to participate incorporated the consent form, including an explanation of risks and a signature line confirming the interviewee's understanding and agreement. Invitees were required to sign, date, and return the consent form to participate.

As replies were received from the sample's respondents, the informed consent forms were scanned, encrypted, and saved to a secure password-protected USB device. Consent forms were saved to another secure password-protected USB device. Separating the forms from the interview data is a prudent safeguard so the information cannot be connected, and the identity of the interviewee will not be compromised. The USB devices are kept in the researcher's home office in a locked file cabinet. Potential risk to participants was minimal.

Because the interviews were conducted telephonically, verbal authorization and acknowledgment that the CEO's participation was voluntary were also obtained before the beginning of each interview. Before the commencement of the interview, CEOs were advised that if they became uncomfortable during the interview, they should indicate, and the interview would be stopped. Further participant protections included a unique three-digit numeric identifier produced by a computerized random number generator assigned to the CEO. After that, they were no longer referred to by his/her given name or organization but by the randomly selected numeric identifier. Substituting numeric identifiers for names removes any doubt about the intention and obligation to protect the identities of the interviewees.

After the numeric identifier was assigned, the interviewees' identity and their organizations were deleted from the transcripts. After the interview was transcribed, the document was re-scrubbed to ensure that all remaining identifiers were removed. Throughout the text of this manuscript, geographic reference to the South Atlantic region of the United States was not attributed to a specific city or state but, rather, generic terms such as the region, and the area, are applied. According to Capella University protocols, all digital audio files, USB storage device files, and Word documents were encrypted and password protected. After seven years, all remaining paper document files will be shredded. The USB storage devices housing Word documents and audio files will be scrubbed, reformatted (Kissel et al., 2014), and then destroyed.

Expert Review

In addition to the researcher's 30 years of experience as a nonprofit 501(c)(6) tax-exempt business league CEO, a four-person expert review panel reviewed and approved the interview scripting. The panel reviewed the questions for intent, clarity, and relevance. The panel consisted of four experts having between 15 and 30 years of experience in the nonprofit field. Credentials included two panelists who held PhD degrees, one who held an EdD degree, and one held a BS degree. Two panelists were practicing CEOs of nonprofit 501(c) tax-exempt organizations and two were CEOs in the academic field.

Data Collection

Before the telephone interviews began, the informed consent process was reviewed. Interviewees gave their verbal acknowledgment that they understood and agreed to continue the interview and re-establish that the interviewees understood informed consent. Telephone interviews conducted with the randomly self-selected CEOs of nonprofit 501(c)(6) tax-exempt business league organizations averaged approximately 40 minutes. The primary advantage of

telephone interviews was a convenience for both the researcher and the interviewee. Although telephone interviews do not convey facial expressions and non-verbal body language, telephone interviews save time and reduce costs by eliminating travel distances that may separate the interviewer and the interviewees. Although some researchers may be reluctant to use the telephone for interviewing purposes, others have deemed telephone interviews to be as good as face-to-face interviews that produce rich, descriptive comments and data (Irvine, 2011). According to Creswell and Miller (2000), researchers use open-ended interview questions to understand the participants' views. A semi-structured data collection method provides the opportunity to obtain answers to how and why questions, seek clarification, and probe for additional information (Neergaard et al., 2009).

VAST conference calling was used to conduct and record the interviews. Interviewees were provided with a call-in telephone number and an access number to connect to the teleconference. It should be noted here that two identical portable audio recorders were also used as backups to VAST's teleconference recording technology. Following each completed interview, the audio interview recording made by VAST Conference Calling was then exported to NVivo, a software program that electronically converted spoken words to written transcripts (QSR International, 2021). By using NVivo's computerized transcription conversion software, it was not necessary to employ a transcriptionist. This process further minimized accidental exposure of the interviewees' identifying information. Upon conversion of the computerized transcription, each interview file received a numeric identifier corresponding to the randomly assigned number of the selected CEO.

Data Analysis

Data analysis is the process researchers use to make sense of the raw data that has been collected (Merriam, 2009). Thematic analysis is used to identify, analyze, and interpret patterns of meaning—or “themes—from data” (Clarke & Braun, 2017, p. 20). This process is accomplished by using raw data descriptions that capture the complex experiences of the interviewee.

Because of the discovery and identification process of situations and events described in written transcripts (the research data analysis began with a familiarization process wherein each transcript was read in turn to become familiar with words and phrases that were common throughout the interviews. The interviewees' anecdotal examples and stories were also identified for common words and phrases across all transcripts.

The descriptive qualitative approach used notations from the transcripts, including in vivo codes that employed text (words, phrases, sentences) drawn directly from the data, to remain close to the data. These data notations were then collated into groups and were coded. The process continued by re-reading each transcript line by line to identify principal concepts, which were then noted in the body of the transcript. These identified segments (words, comments, and anecdotes) were then compared and grouped into thematic classifications related to the two research questions posed in this study. Each transcript was also analyzed to identify the keywords and phrases relating to the concepts to determine whether the responses to the interview questions seemed philosophically consistent or were contradictory. A summary statement was developed of the main points from the responses.

Throughout the thematic analysis process, data were continually compared and refreshed. A list was created of work processes and communication tools (relationship tools) that the CEOs

found useful in building an effective working relationship with their board chairs. A list was also created of work processes and communication tools (relationship tools) that the CEOs found not useful or were counterproductive in building effective working relationships with their board chairs. These tools are useful as interviews are examined for comparisons and contrasts (Annink, 2016). NVivo software was used to assist in organizing and managing emerging concepts (see QSR International, 2021). A log (audit trail) was used to track and record activity. An audit trail log provides documentation of decisions and actions (Annick, 2016). Validity is demonstrated by consistency, using a research journal, directly quoting the interviewee(s), and coding the original transcripts.

An independent reviewer examined the interview transcripts and coding as a method of reliability checking. The credentials of the independent reviewer included a Juris Doctor and two Master of Science degrees. The reviewer worked in academia at the graduate university level and for many years was a senior project manager in industry and business.

Instruments

The instruments in this study were the researcher and guiding interview questions script.

Role of the Researcher

As a nonprofit 501(c)(6) tax-exempt business league organization CEO, I have encountered experiences like those of the interviewees throughout a 30-year career. Because the researcher is an instrument of the interview process, there is the possibility of researcher bias. In this study, those biases could involve personal opinions about the working relationships between CEOs and board chairs. For example, the researcher may feel that a positive working relationship between the CEO and board chair will likely lead to a more effective nonprofit organization. In contrast, a negative working relationship could impact the organization's effectiveness in

accomplishing its mission. Also, because of the researcher's role in the interview process, it is important to employ safeguards so that biases, if they exist, do not impact the study. Safeguard brackets include recognizing that the researcher may have similar—or opposing—opinions, beliefs, and lived experiences which need to be set aside to avoid bias (Tufford & Newman, 2010). Bracketing employed in this study includes adherence to the interview questions, the pre-determined prompts, and follow-up questions. Bracketing also addresses researcher preconceptions by creating a written 'audit trail' that includes a log of observations about the interviews. This process is done through self-reflection, coupled with recognizing pre-existing beliefs, assumptions, thoughts, and prior experiences, and then setting them aside or holding them in abeyance (Tufford & Newman, 2010) and not being judgmental (Sorsa et al., 2015). Thurairajah (2019) added that “the process of being and becoming transparent about the methodologies can also strengthen the credibility of the research” (p. 133).

Researcher-Designed Guiding Interview Questions

For this generic qualitative thematic study, a semi-structured interview process was used. The elements of flexibility and fluidity are basic rationales for using this interview technique. Flexibility is important when developing and asking interview questions (Thomas, 2012). Using a thematic approach allows the researcher to ask follow-up questions for clarification or elaboration purposes. Fluidity in the semi-structured interview is also important because the interview path can change, depending on the responses provided by the CEO (Roer-Strier & Sands, 2015). Clarke and Braun (2017) defined flexibility as “the hallmark [of thematic analysis]—not simply theoretical flexibility, but flexibility in terms of research question, sample size and constitution, data collection method, and approaches to meaning generation” (p. 297). This qualitative researcher used a list of prepared questions and follow-up questions (or prompts)

designed to probe further information. The 13 researcher-designed guiding interview questions included the following:

1. How frequently do you meet with your board chair?
2. How do you communicate with your board chair?
3. What kind of working relationship do you have with your board chair?
 PROMPT: How did you and your board chair learn what to expect of each other?
 PROMPT: How did you learn to work together?
4. What factors do you think lead to a positive relationship between the CEO and the board chair?
 PROMPT: Which one factor is the most important?
 PROMPT: Can you share an example of this most important factor?
5. What factors do you think lead to a negative relationship between the CEO and the board chair?
 PROMPT: Which one factor is the most important?
 PROMPT: Can you share an example of this most important factor?
6. Why do you think your board chair invests (or exchanges) time with (or on behalf of) your organization?
7. Can you tell me about any disagreement you have had with your board chair?
 PROMPT: How was the disagreement resolved?
 PROMPT: Did you feel the resolution was fair or reasonable?
 PROMPT: Were you satisfied with the outcome?
 PROMPT: How did this disagreement impact your organization?
8. Because the CEO and board chair are expected to work closely together, trust—or lack of trust—may affect their relationship either positively or negatively. Given the premise that, in general, some level of trust already exists, please share an example of an instance when you did not trust your board chair.
 PROMPT: Did you resolve the issue?
9. Does the relationship between the CEO and the board chair affect the organization?
 PROMPT: Can you share an example?

10. If you could give CEOs one piece of advice about their relationships with their board chairs, what would that advice be?

PROMPT: Can you tell me a story or provide an example about why you think that is good advice?

11. If you could give board chairs one piece of advice about their relationships with their CEOs, what would it be?

PROMPT: Can you tell me a story or provide an example about why you think that is good advice?

12. Describe the ideal board chair.

13. Describe the ideal (or the best) relationship between the CEO and the board chair.

For this research, prompts were used to elicit more information to probe or clarify interviewees' responses. Those prompts used in the discussions with CEOs included the following: Tell me more, what happened next, how did that happen, how did you feel, and can you provide an example.

Ethical Considerations

Ensuring the confidentiality of and protecting the anonymity of the study's interviewees was paramount. The principles of respect, justice, and benevolence as addressed in the *Belmont Report* (U.S. Department of Health and Human Services, National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979) guided the interview process. As a result, the 1974 U.S. National Research Act broadly identified vulnerable research subjects as children; prisoners; pregnant women; and disabled, mentally disabled, economically disadvantaged, or educationally disadvantaged persons. Subsequently, ethical principles of behavioral and biomedical research of human subjects were developed by the U.S. National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research. Common Rule (45 CFR Part 46, Subpart A - 2)—Protection of Human Subjects (CFR

Part 46, 2021) further discusses research involving the use of interview procedures. Those procedures for participants' protection and justifications for taking those steps are developed, so information obtained as part of the interview process ensures that it remains recorded in such a manner. Thus, the interviewees cannot be identified (directly or indirectly). Any disclosure of the interviewees' responses cannot place them at risk (criminal or civil liability) or damaging the interviewees' financial standing, employability, or reputation.

Regarding this study, those ethical principles of human subject behavioral and biomedical research dictated how data generated by this study was handled. Data collection and reporting processes incorporated safeguards for participants' protection by anticipating, then eliminating, risks to confidentiality and anonymity. Those participant protections included assigning and using randomly selected numeric indicators instead of the names of interviewees, expunging all identifying information in the interview transcripts, using passwords and encryption with all electronic files, and placing all paper and electronic files in a locked file cabinet in the researcher's home office. For this study, the researcher did not have any conflicts of interest. This dissertation research received approval from the Institutional Review Board of Capella University.

Summary

Chapter 1 introduced the study, including the background, need, purpose, and significance of the research. Chapter 1 defined terms and addressed the research design, assumptions, and limitations of the study. Chapter 2 reviewed the process of searching for existing literature and discussed the study's theoretical orientation, followed by a synthesis of the research findings and a critique of previous research methods. Chapter 3 discussed the generic qualitative methodology by which the study was conducted. Chapter 3 also addressed the

research questions and justified the research design appropriate for this study. The target population of nonprofit 501(c)(6) tax-exempt business league CEOs was identified. The sampling, interviewee selection, and participant protection processes were explained. The role of the researcher and ethical considerations were discussed. The 13-question interview document was presented. Data collection, analysis processes, and findings were explained. Chapter 4 summarizes the data collection results and provides subsequent analysis. The researcher's role, including personal and professional background experience and subject matter knowledge, is also addressed.

CHAPTER 4. PRESENTATION OF THE DATA

Introduction: The Study and the Researcher

The Study

The purpose of Chapter 4 is to present the research data and present the findings of the study. Chapter 4 includes a description of the population sample, the research design, the methodological approach that was applied to the data analysis process, and the presentation of the analysis results. By way of explanation as to how Chapter 4 fits into the entirety of this study, Chapter 1 introduced the research topic, the justification of the study, the purpose, and the significance of the study. Chapter 1 also stated the two research questions. Elements of Chapter 2 included discussing the theoretical orientation (social exchange theory) and a review, synthesis, and critique of the literature. Chapter 3 addressed the rationale for the study, re-stated the two research questions, justified the study's design, described the target population, and explained how the sample was drawn. Chapter 3 explained the data collection and analysis process, explained the researcher's role, and explained ethical considerations. Chapter 4 paves the way for Chapter 5, which discusses the study results, implications to augment the scholarly knowledge base, and practical implications for the nonprofit sector and its stakeholders. Conclusions are drawn, and recommendations for further research conclude Chapter 5.

The Researcher's Role

As a CEO with over 30 years of management experience with local, state, and national 501(c)(6) nonprofit business leagues, I worked with dozens of board chairs with different leadership styles and personalities. For this study, I was interested in learning how other nonprofit 501(c)(6) tax-exempt business league CEOs perceived their relationships with their board chairs and how those CEOs perceived any impacts on their business league organizations

resulting from those relationships. This description of background, knowledge, and experience is evidence of my capability to conduct this study. Further, researcher credibility (or believability) is demonstrated through Capella University's academic mentor evaluation and committee input. Credibility (or trustworthiness) of this study is established by my education (Doctoral coursework and successful completion of the comprehensive examination from Capella University, a Master of Science degree in Management, a Bachelor of Science degree in Legal Studies, an Associate of Applied Science degree in Legal Studies, a certificate from the American Chamber of Commerce Executives Institute of Organization Management), CITI (Collaborative Institutional Training Initiative) ethics and compliance training through Capella University, and a 30-year career as an association executive in the nonprofit 501(c) tax-exempt sector serving as a CEO, as a management consultant, as a volunteer board member, and as a volunteer board chair.

Deep experience in and knowledge of the nonprofit field helped advance the interview conversations by encouraging CEO responses and asking participants pertinent follow-up questions. The establishment of trust between the researcher and the individual CEOs led to productive, fruitful, data-plentiful interviews (Clark, 2010) that could only be generated through a qualitative research approach. As opposed to statistics or numeric information garnered through quantitative exploration, this interview process produced rich, thick, detailed descriptions that describe CEOs' perceptions of their relationships with their board chairs and impacts of those relationships on the CEOs' nonprofit 501(c)(6) tax-exempt business league organizations. The information gathered from the interviewees about their opinions and experiences was then analyzed, and the data reported with a minimum of bias.

Description of the Sample

As described in Chapter 3, the sample resulted from a population drawn from the IRS's (2021e) EO-BMF. Downloaded records of nonprofit 501(c)(6) tax-exempt business league organizations were isolated from all other 501(c) organizations. Then the records were sorted to reflect a specific geographic area of the United States. A computerized random number generator was used to produce a number corresponding with a record in the data file. In doing so, the starting point for assigning a numeric identifier was established. The first record was number one. Then each successive record in the data file received a consecutive number. This process of identifying every 15th business league organization was repeated throughout the entire list until 100 +/- business league organizations were selected. The next step was to identify contact information for each of the 100 +/- business leagues selected. Because the IRS (2021e) did not collect and post website addresses or e-mail addresses of contact persons in its EO-BMF, an alternate way to locate that information was needed. The Internet could fill the void and be used to search for the publicly available website for each of the randomly selected business league organizations. This Internet search identified the nonprofit 501(c)(6) tax-exempt business league organizations having (a) a web presence, (b) a CEO, (c) the postal mailing address for the CEO, (d) the e-mail address for the CEO, and (e) a telephone number for the CEO. Only organizations that met these criteria provided potential candidates for this study.

Invitations were distributed to potential candidates through postal mail and e-mail. Participation was based on the CEOs responding in the affirmative (a self-selection process). The sample size was not pre-determined. Instead, a range of 10 to 15 participants was established, with the final number to be driven by saturation. Data were gathered until saturation occurred, which amounted to 10 of the projected range of 10 to 15 CEOs of nonprofit 501(c)(6) tax

business league organizations. No CEOs withdrew from the study. No interruptions or deviations occurred from the planned interactions with the interviewees. Apart from the interviewees being CEOs of nonprofit 501(c)(6) tax-exempt business leagues from the South Atlantic region of the United States, there were no additional demographic distinctions identified (e.g., gender, age, ethnicity, educational status, or state of residence).

Research Methodology Applied to the Data Analysis

Thematic analysis was the research methodology employed in this generic qualitative study. Thematic analysis is a process used to identify and analyze data from patterns (e.g., those found in stories and interview comments) that yield rich, thick descriptions (Clarke & Braun, 2017). Thematic analysis “works both to reflect reality and to unpack or unravel the surface of reality” (Clarke & Braun, 2017, p. 81). Thematic analysis was chosen because this study intended to elicit perceptions by CEOs of nonprofit 501(c)(6) tax-exempt business leagues about their board chairs and the impacts of those relationships on their business league organizations. Reflections about the experiences that define the human condition can generate descriptions that authentically and accurately capture complex experiences (Diefenbach, 2009; Polkinghorne, 2006). Reflection about those experiences can also be helpful because they define and clarify their experiences (Creswell & Miller, 2000; S. Jones, 2013). For this study, commenting on their relationships and the situations they encounter provided rich, descriptive data that the CEOs could reflect on. Further, the CEOs could provide meaning by interpreting their actions and those of their board chairs.

The data collection process began by interviewing ten randomly self-selected CEOs of nonprofit 501(c)(6) tax-exempt business leagues. Telephonic interviews provide the opportunity “to learn about the world of others” (Qu & Dumay, 2011, p. 239). Each telephonic interview was

conducted through VAST Conferencing, which provided audio access for both the researcher and interviewee and recorded the interview. Two manual audio recorders were also used as backup devices. When each interview concluded, the audio interview recording was saved to the researcher's personal computer. Electronic transcription software was used to convert the spoken words to written text. Each written transcript was compared with its audio recording to ensure that the transcript conversion accurately captured the spoken words.

The step-by-step analytical process began by reading each interview transcript in turn. Then, a re-reading of the interview discourse was conducted to identify and notate recurring words, thoughts, and phrases. With the intent of providing more depth and additional specifics to explain the issues identified by the CEOs, the transcriptions were again reviewed. These words, thoughts, and phrases were grouped, and the groupings produced emergent themes. Vaismoradi and Snelgrove (2019) stated, "A theme is a red thread of underlying meanings, within which similar pieces of data can be tied together" (p. 2). NVivo software was then used to establish nodes based on the identified themes (see QSR International, 2021).

Quotes from the CEOs were identified and captured within each theme node. CEO quotes were also captured in an Excel spreadsheet. CEO statements were linked to the themes and grouped. An unbiased reviewer was used to review and validate the coding outcomes to ensure objectivity. The theme-specific data were extracted and saved to a separate computer file. The results of the responses were tallied. Extraneous or not germane data were extracted and saved to a separate computer file. The CEOs' responses were re-analyzed, and the quotes were transferred to a Microsoft Word document corresponding to each theme. The data were then analyzed to address the following two research questions:

RQ1. How do 501(c)(6) nonprofit business league CEOs describe their relationships with their board chairs?

RQ2. How do those CEOs describe any impacts on their organizations from their relationships?

Presentation of Data and Results of the Analysis

The data collected from the semi-structured telephonic interviews with the 10 CEO participants were grouped and analyzed. The research questions are restated, and themes are identified and supported. The presentation of the analysis is by research question and theme.

Research Question 1

RQ1 was the following: How do 501(c)(6) Nonprofit Business League CEOs Describe their Relationships with their Board Chairs?

Positive Working Relationships Result in Valuable Collaborative Partnerships

The interviewees shared their perceptions about the positive aspects of CEO-board chair relationships. A common concept throughout the interviews was collaboration. The CEOs identified the importance of working together as a team (or partnership) with their board chairs. Achieving partnership collaboration takes many forms. The interviewees emphasized the importance of board chairs understanding the clear delineation of their roles and responsibilities in their business league organizations and understanding the roles and responsibilities of their CEOs.

Partnership/Team. The CEOs emphasized the importance of having a positive working relationship with their board chairs. Although the CEO and the board chair serve in different capacities, those roles are intended to be complementary; as P03 stated, “You’re almost a team.” Expanding on the team concept, P05 added, “It’s a relationship of equals. It is complimentary. A

partnership.” Although there are differences between the two, P05 described that “board chair-CEO relationships are supplemental, complementary to one another. They are partners.”

In explaining the functioning of teams, P05 stated,

They (board chairs) are the chief elected volunteer. The more they understand their roles and responsibilities, and expectations, the better off they are. The more they understand that the CEO is their partner in this, the better off they are.

Describing the current board chair and how they work together, P08 said, “He’s really a partner. I feel like I can trust him. I can share with him problems that I deal with and know that it won't go any further, that it will be between he and I.” The role of the CEO is primarily focused on the management and functioning of the business league. In other words (and using an intercontinental ocean liner as an example), the role of the CEO is to keep the ship afloat. The role of the board chair is usually related to policy and governance issues along with functioning as captain of the board of directors of the business league. In other words, the role of the board chair is to chart the course and steer the ship. According to P05, “Your CEO is your partner in managing the board—it’s the board chair’s secret job—their real job—to manage the board.” Working in tandem, the two partners move their ship from port to port. Indeed, the CEOs described the relationships with their board chairs as a partnership or as a team. In this way, the CEO and the board chair function together. The CEOs provided insights about why a positive working relationship is so important.

P01 commented the following on how to cultivate the relationship successfully:

View your working relationship with the CEO as a partnership and be sure that the organization moves forward during that year to be successful. And you want to leave a trail after you that sets a good -- that shows you are a good—steward of the organization - - and sets a good pathway for those that will come after you.

P05 stated,

And the more that they—from the beginning—assume that the CEO has the board's best interests—as everybody does—if we all go into that with the understanding that the organization is the most important thing, we'll be fine.

Understanding Roles/Being on the Same Page. The significance of both the CEOs and their board chairs understanding the roles they play within their business league organizations prompted P05 to assert the following: “They (board chairs) are the chief elected volunteer leader. And the more they understand their roles and responsibilities and the expectations of their role, the better off they are.” P02 advised, “Make sure you understand their objective for being on the board, their objective for being chair. Try to get inside their heads to understand their agenda ... make sure your goals and objectives are clearly delineated.” P02 added, “And do what you can to prevent overreach.” P01 explained, “It’s first a partnership. We both know what our goals are, and we want the organization to be successful, so we are working towards that same end.” As to how to get both parties on the same page, P02 suggested, “Clear delineation of goals and objectives. And a clear separation of authority in terms of managing the organization.” Further, P02 added, “A clear understanding of what your objectives are, what you hope to accomplish during their term.” P04 suggested, “Being transparent, communicating frequently, being willing to say, you know I don't know that I can make a decision on that right now, I need a little more information.” P08 noted, “It’s definitely transparency. It's definitely spending time together, and learning together, and sharing information with each other.”

Much of what the CEOs said revolved around give and take (or exchange) and the value accruing to their business league from the knowledge they share. P05 explained, “The more they (board chairs) understand that the CEO is their partner in this, the better off they are.” P07 commented,

When that relationship is working well, it carries over to, not just the board, but even the full association. So, they feel that people are all really on the same page going in a direction and, feeling positive about that.

According to P05, by sharing a common understanding that “the organization is the most important thing, we’ll be fine.” CEOs play a pivotal role in developing leadership skills within their business league organizations. According to P01, the responsibility falls on the CEO to “get to know your board chair, get to know their triggers, their priorities, and be able to balance making the organization successful while that chair is successful as well.” To do so, P09 advised CEOs to “spend as much time as possible cultivating the current and future board.” CEOs were also encouraged to set aside time to help their board chairs understand how to function in their leadership roles. P06 advised CEOs to “be patient, even if this is an experienced board member; when they step into that board chair position it brings in a different weight of responsibility.”

Expanding on the role of the board chair (who serves as the chief elected volunteer leader), P04 explained, “The ideal person is somebody who supports the CEO in their role through set and clear expectations. An individual who will allow that CEO to grow.” P02 added, “The board chair has the final say.” Additional advice provided by P01 was that CEOs “understand what is at the root of the decision making of your board chair.” P01 advised, “You, as CEO, have to be somewhat chameleon-like in that you are the one to understand the board chair and you are the one to change your leadership style to meet and to fit in with the board chair.” According to P06, “it probably sounds a bit trite but mutual respect for what each one brings. Not title-related, but personal skill, knowledge, and experience related.” P06 stated that in addition to the specific responsibilities of the CEO and the board chair “in assuring the well-being of the organization;” the team handled “the mission being accomplished—that’s the vision we’ve set for where we want the organization to go.” P01 added, “Through good communication,

through being accessible, ultimately will help the organization, will help the board chair, and will help the CEO be successful in their individual roles.”

Good/Frequent Communication. CEOs indicated the importance of frequent, honest, and open communication with their board chairs. Trust is built between the CEO and board chair, leading to positive working relationships between the pair and may be reflected in how the board of directors of the business league functions. Confirmation of this finding was provided by P03, who indicated that learning through experience from work for nonprofits serving as an executive director shows “how important a good communication line is between you and your board chair.” Additionally, P03 listed,

Building trust, and just establishing an open, honest communication and one another following through on what you say you're going to do and vice versa. Same with the board chair – that reliability factor, and building trust, and good communication skills.

Being upfront also helps to establish good communication. For example, P04 stated, “I think being transparent, communicating frequently, being willing to say, you know, I don't know that I can make a decision on that right now, I think I need a little more information.” P01 added, “Through good communication, through being accessible, I think ultimately will help the organization, will help the board chair, and will help the CEO be successful in their individual roles.”

Trust/Respect. Building a foundation of trust and respect between CEOs and board chairs takes time and effort. Trust and respect are built through frequent and honest communication, willingness to help others, and empathy. As P03 explained, “I've just learned through experience from work for nonprofits, serving as an executive director, just how important a good communication line is between you and your board chair.” P03 explained the importance of communication:

Building trust, and just establishing an open, honest communication, and one another following through on what you say you're going to do and vice versa. Same with the board chair – that reliability factor, and building trust, and good communication skills.

However, good communication is not all that is involved when fostering a positive working relationship. As P05 explained, “It’s a partnership built on more than trust; it’s also built on respect. And I would say it is respect for the differences as well as for the similarities.”

Having trust in the chair’s ability in addition to the willingness to be flexible, P01 pointed out, “The best relationship is based on honesty and trust, with a recognition that we’re working in an environment that can shift at any time.” P05 opined, “Board chair-CEO relationships are supplemental, complementary to one another. They are partnerships. The board chair expects that I will not surprise him or her, and I expect that I will get useful unfiltered advice.”

Expanding on the CEO-board chair relationship, P06 added, “It probably sounds a bit trite but mutual respect for what each one brings. Not title-related, but personal skill, knowledge, and experience related.” P03 concurred about the importance of the board chair having “reliability, trust, openness, and passion and the willingness to try things.”

P10 cautioned board chairs about CEOs with the following: “If you want to change something maybe ask for their feedback first. Has it been done this way forever? Is it time for a change? You know, before just saying we need to do this.” Additionally, P03 recommended that board chairs “be open and honest and reliable. And just trust in me when I’m making decisions.” P10 concurred and underscored, “Trust your CEO. Understand that they are doing the day-to-day work of the office of their organization and they know it better than anybody else.”

Further, P10 explained the value of “trusting that your executive director knows the inner workings well enough to identify if the suggestions are good or bad or how to make it happen.” P08 reiterated the importance of “knowing each other’s experience level and what that brings to

the table—the level of expertise—and where you can help each other out and fill in the gaps.” For example, P10 stated that some board chairs have suggested, “This is how it works at my institution. You need to do this in the [nonprofit business league] office.” P10 observed, “Well, it may work great at your institution of 300 staff members, but it doesn't work great in our office of six.” According to P08, trust between the CEO and board chair is important “in assuring the well-being of the organization; the mission is being accomplished that's the vision we've set for where we want the organization to go.” P08 noted, “I have such a good level of trust with him. And it's just a real friendship.” P07 commented the following about board chairs: “I'm fortunate, currently—in the two that I worked with to date ... I just have great admiration for both people, but the industry is selective to put in very high integrity and trustworthy people.”

Reliable/Responsive/Timely/Consistent. Being accessible when CEOs reach out to them and consistently following through in a timely fashion with commitments are ways that board chairs build a reputation for reliability and responsiveness. P03 added, “Someone who shares the same values and has the same motivation and passion for the organization that I do. Just be open and honest, and reliable. And just trust in me when I'm making decisions.”

According to P08, CEOs look to their board chairs to be consistent and reliable, so when issues arise, CEOs can turn to their board chairs for advice: “It's consistency. I seek his advice on anything that I'm not certain how to handle any questions that I have.” P03 concurred on the importance of “reliability, trust, openness, and passion and the willingness to try things.”

Honest, Open, Transparent. Being honest and above board can be reflected in the actions of board chairs and the trust that the CEOs and their board chairs show to the other. P03 explained, “Building trust, and just establishing an open, honest communication and one another following through on what you say you're going to do and vice versa.” To do so, P08 stated, “It's

definitely transparency. It's definitely spending time together, and learning together, and sharing information with each other.” Added P01, “The best relationship is based on honesty and trust, with a recognition that we're working in an environment that can shift at any time.” According to P03, a board chair is “someone who shares the same values and has the same motivation and passion for the organization that I do. Just be open and honest and reliable.” The ability to discuss business league-related problems and issues freely and openly with their board chairs can be important aspects of CEO-board chair relationships. P04 elaborated,

I've always wanted to avoid any surprises. I think that builds a very proactive way of maneuvering through troubling times together. There's an openness that I would want from anybody stepping into a chair position—don't jump to conclusions.

Open, transparent, and nonjudgmental are pillars securing positive partnerships between business league CEOs and their board chairs. As P04 explained, being “up front” was a by-product of honesty: “I think being transparent, communicating frequently, being willing to say, you know, I don't know that I can make a decision on that right now, I think I need a little more information.” P06 added, “Don't jump to conclusions on things. Stay open, be inquiring, don't be judgmental.”

Negative Working Relationships Cause Friction and Mistrust Detrimental to the Functionality of the Pair

Negative working relationships cause friction that can be detrimental to the functionality of the CEO-board chair pair. CEOs stated that negative relationships with their board chairs were the product of mistrust/no trust, board chairs having their own or hidden agendas, a lack of transparency, poor or no communication, and board chairs not understanding their roles or the roles of their CEOs.

Personal/Hidden Agendas. Negative behaviors and posturing by business league board chairs can go together with personal agendas or hidden agendas. Lack of transparency and poor

communication may signal a plan counter to that of the business league. According to P05, “I think not being responsive and timely. I think being dismissive, there’s a number of negative behaviors and posturing that could end your relationship or trust.” As P05 explained, “I’ve experienced it, I know many others who have experienced it. This is that there is a board chair with an agenda that’s extremely well hidden.” P05 continued, “And that is more about themselves than about the organization. One of the things that many board chairs fail to understand is that being chair of the board is not about them. It’s about the organization.” The board chair with a personal agenda can be a disruptive influence on the business league's activities. P05 explained,

A lot of board chairs feel like it’s about them: their idea, their plan, their vision of the future, their vision of the organization, their ideas about what happens next. And so, they put those desires ahead of the organization.

P02 related, “It was around the conflict of what was in the best interest for the chair versus the best interests for the organization. The board chair had the final say.” P09 added, “I had a board chair that had ulterior personal motives and fought me tooth and nail—it was a fairly adversarial environment—in retrospect had I been able to resign, I would have done so.” Hidden or personal agendas were not exclusive to board chairs, as CEOs could have a personal or hidden agenda. As P09 pointed out, that secret agenda “creates a negative relationship because things are not out in the open, or transparent. I hate to say this but, egos can lead to a negative relationship, to be successful with a board chair leave your ego behind.”

Mistrust, No Trust. Mistrust or lack of trust may impact the CEO-board chair relationship. Wondering about a situation or speculating about the motivation of the board chair can lead to doubt, and doubt can culminate in a lack of trust. P03 explained that one of the ways to foster mistrust was by “keeping something under wraps and not letting somebody know about

something that's pretty important." Secrecy, P03 explained, could "lead to a negative relationship and losing that trust and that reliability—that would be the first thing that would deteriorate a relationship." P06 pointed out that others (e.g., board members, staff, or even members-at-large) in the organization could augment the eyes and ears of the CEO and, thus, be able to spot untrustworthy behavior: "The woman who was the president [board chair] at the time, I was warned about her by a number of members who had less than satisfactory relationships with her. They didn't trust her." P09 predicted, "If there is not a level of trust, a very deep trust, between the staff, in particular the CEO, and the board as the whole, that it will not be a successful organization." P02 advised, "If the trust is not there, then the organization misses the opportunity to engage on maybe new initiatives of different aspects that communication and alignment would allow for." According to P10, perhaps the bottom line regarding CEOs was the following: "If you don't have trust in your CEO, then choose another one."

Not Understanding Roles. Some board chairs misunderstand or do not understand their role as the leader of the board of directors. Further, the CEOs pointed to confusion by board chairs of the difference between the CEO's role and the board chair's role. Some board chairs can be viewed as symbolic of the ego-driven superiority embodied in the I/me great man/hero theory. Conversely, other board chairs embrace the We/Us Servant Leader theory of caring and empowering. According to P05, "One of the things that many board chairs fail to understand is that being chair of the board is not about them. It's about the organization." Also, P05 explained,

A lot of board chairs feel like it's about them: their idea, their plan, their vision of the future, their vision of the organization, their ideas about what happens next. And so, they put those desires ahead of the organization.

However, misunderstanding their role at the board of directors' level is not the only mistake a board chair can make. From the CEO's perspective, P10 stated, "The worst thing a board chair could do is get into the middle of the day-to-day micromanagement of the organization."

Poor/No Communication/Unresponsive/Not Timely. Poor (or no) communication, unavailability, and unresponsiveness can quickly result in negative perceptions. There are times when an issue arises that requires immediate action or response. In these situations, when the CEO reaches out to the board chair but cannot make contact, or the board chair responds in an untimely way, it can reflect poorly not only on the CEO but also on the entire organization. Providing an example, P05 pointed out, "She [board chair] was so uncommunicative. Even on a regular scheduled phone call it was hard to get information out of her." P03 agreed, "Keeping something under wraps and not letting somebody know about something that's pretty important. I think that would lead to a negative relationship and losing trust and reliability, that would be the first thing that would deteriorate a relationship."

Ego, Status, Career Building. Board chairs might not understand that their positions are intended to benefit the business leagues they serve—not themselves. As P05 explained, "A lot of board chairs feel like it's about them: their idea, their plan, their vision of the future, their vision of the organization, their ideas." When ambitious, status seeking, and ego-driven, board chairs may attempt to use their leadership positions to advance their own personal careers; they put their agendas, plans, and desires ahead of those of the organization. As P05 explained, "One of the things that many board chairs fail to understand is that being chair of the board is not about them. It's about the organization."

Research Question 2

RQ2 was the following: How do 501(c)(6) Nonprofit Business League Organizations' Chief Executive Officers Describe any Impact on the Organization Resulting from this Relationship with their Corresponding Board Chairs?

Positive Working Relationships Incorporating Team Spirit Result in Organization Accomplishments

The relationship between the CEO and the board chair sets the tone for the entire organization. Positive relationships result when board chairs understand their roles and responsibilities and those of the other board members, the organization's CEO, staff, and volunteers. Positive reciprocal relationships (which include a spirit of collaboration, trust, and knowledge-sharing between the CEOs and their board chairs) can shape their organizations. Open, direct, and frequent communication fosters trust between the two partners, sharing the same vision and values. These relationship qualities can be mirrored at the board of directors' level and throughout the entire organization.

Partnership/Team. Some issues that business leagues deal with require a second opinion which the CEO likely seeks from the board chair. In that way, P08 explained, the board chair was "really a partner. I feel like I can trust him. I can share problems that I deal with and know that it won't go any further; that it will be between he and I." A collaborative team spirit between CEOs and their board chairs may positively impact and transfer to the members of the board of directors and the staff. The benefits of a solid working partnership between the CEO-board chair team can also result in positive impacts on the organization. About the CEO-board chair partnership, P07 observed, "When that relationship is working well, it carries over to not just the board, but the full association. So, they feel that people are all really on the same page going in a direction and feeling positive about that." In addition to developing the CEO-board chair

partnership, P09 encouraged CEOs to anticipate the future and focus on organizational continuity by nurturing upcoming leaders: “Spend as much time as possible cultivating the current and future board.” P01 added, “Be sure that the organization moves forward during that year to be successful. And you want to leave a trail after you -- that shows you are a good steward of the organization -- and sets a good pathway” for successors.

Mentor/Leader. For the business league to maintain its trajectory of accomplishing its mission, the CEO and the board chair must draw on their knowledge, experience, and skills as the organization’s leaders to move their business league forward. Because of the positions they hold within their organizations, CEOs can also function as mentors/leaders. Thus, CEOs have the unique opportunity to foster cooperation, encourage strategic vision, and lead their business league organization to successful accomplishments. P04 explained, “We really are mentors. We are in leadership-responsible positions, but I really look at this position as a servant leader.” In further describing the CEO’s mentoring role in the professional development of the organization’s board chair, P04 said, “I am there to give them a positive experience and to support them in what needs they have in working on behalf and speaking for the organization.” Mentorship can have a direct benefit for mentees as well as long-term rewards for the organization. P01 pointed out, “You want to leave a trail after you that shows you are a good steward of the organization—and sets a good pathway for those that will come after you.”

Trust/Respect. A positive working relationship between the CEO and the board chair of their nonprofit 501(c)(6) tax-exempt business league can stem from trust and respect. That trust and respect can be felt and transmitted throughout and for the benefit of the organization. By trusting each other, the CEO-board chair pair can, according to P01, “provide stability for the complete board, and the organizational staff, and the members that they serve. I think it's a very

global perspective.” P06 admitted, “It probably sounds a bit trite but mutual respect for what each one brings. Not title-related, but personal skill, knowledge, and experience related.”

According to P03, the board chair is “someone who shares the same values and has the same motivation and passion for the organization that I do.” P03 continued, “Just be open and honest and reliable. And just trust in me when I'm making decisions.” The organization can flourish when leaders are trustful and respectful of one another. P03 pointed out the “significance of the role that each plays in assuring the well-being of the organization – [that] the mission is being accomplished – that’s the vision we’ve set for where we want the organization to go.”

Understanding Roles/Being on the Same Page. CEOs discussed give-and-take (or exchange) and the value that can accrue to their business league organizations from the knowledge they and their board chairs share. P05 declared, “Your CEO is not ever going to embarrass you. It’s in no one’s best interest for you as a chair to look surprised, embarrassed, or ill equipped” in things related to the organization. The CEOs provided insights into why they thought the board chair’s understanding of roles/being on the same page with the CEO was impactful on their business league organization. P07 stated,

When that relationship is working well it carries over to, not just the board, but even the full association. So, they feel that people are all on the same page going in a direction and, you know, feeling positive about that.

In discussing board chairs, P05 stated, “The more they understand their roles and responsibilities and the expectations of their role, the better off they are.” Yet, for board chairs, it does not just understand their important roles. P05 explained, “The more that they—from the beginning—assume that the CEO has the board's best interests—as everybody does—... [and] that the organization is the most important thing, we'll be fine.” P01 advised CEOs that “the responsibility is on you to get to know your board chair, get to know their triggers, get to know

their priorities, and to be able to balance making the organization successful while that chair is successful as well.”

Good/Frequent Communication. Essential to accomplishing the missions of business league organizations are frequent, honest, and open communication between CEOs and their board chairs. The result can be a positive working relationship between the pair and may also be reflected in how the board of directors of the business league functions. P01 observed that “through good communication, through being accessible, I think ultimately will help the organization, will help the board chair, and will help the CEO be successful in their individual roles.”

Negative Working Relationships Hinder Performance of the Organization

Conflicts due to divergent leadership styles, egos, philosophies, and hidden agendas cause confusion and tension and lead to an erosion of trust. These elements can result in poor program performance, financial distress, and counterproductive behavior, causing a dysfunctional organization and a CEO turnover.

Personal/Hidden Agendas. Dealing with a board chair who has a personal or hidden agenda can be a distraction for the CEO. P05 experienced it, stating, “I know many others who have experienced it. This is that there is a board chair with an agenda that is extremely well hidden. And that [it] is more about themselves than about the organization.” P09 provided the following example of the impact of secret agendas: “I had a couple of board chairs that had ulterior personal motives and fought me tooth and nail. It was a fairly adversarial environment. Had I been able to resign I would have done so very early on.” P02 stated, “It was around the conflict of what was in the best interest of the chair versus the best interests of the organization. The board chair has the final say.” However, board chairs rotate off the board, opening the door

for new leadership. As P09 stated, “Currently, I have an excellent relationship with my board chair.”

Mistrust/No Trust. Mistrust or the lack of trust between the CEO and the board chair can create problems for the organization. Yet, the creation of those problems does not stop with the CEO and the board chair. As P09 pointed out, “I think truly if there is not a level of trust, a very deep trust, between the staff in particular, the CEO, and the board as a whole, that it will not be a successful organization.” P05 stated, “I mean, I think there’s a number of negative behaviors and posturing that could end your relationship or trust.” P08 noted, “I have to go back to my previous board chair disagreement and that was he was very—what’s the word—very combative and disruptive ... and he didn’t represent our organization.” P06 explained, “I was warned about the president [board chair] by a number of members who had less than satisfactory relationships with her, she was so uncommunicative it was hard to get information out of her. They didn’t trust her.” According to P02, there are downsides when mistrust or no trust exists: “If the trust is not there, then the organization misses the opportunity to engage on maybe new initiatives of different aspects that communication and alignment would allow for.”

Ego, Status, Career Building. CEOs indicated that board chairs could have large egos, be status-seeking, and use the organization as a career-builder. According to P05, this kind of self-promotion can be a frequent occurrence: “I’ve experienced it, I know many others who have experienced it.” P05 explained that the “it” referred to how board chairs thought that the position they held was “more about themselves than about the organization. One of the things that many board chairs fail to understand is that being chair of the board is not about them. It’s about the organization.” P05 continued, “Unfortunately, a lot of board chairs feel like [it has to] be about them—their idea, their plan, their vision of the future, their vision of the organization, their ideas

about what's supposed to happen next." P05 stated, "And so, they put those desires ahead of the organization."

Summary

Chapter 1 introduced the study, including the background, need, purpose, and significance of the research. Chapter 1 also defined terms and addressed the research design, assumptions, and limitations of the study. Chapter 2 reviewed the process of searching for existing literature and discussed the study's theoretical orientation. Chapter 3 discussed the generic qualitative methodology with which the study is conducted. Chapter 3 also discussed the research questions and justified the research design appropriate for this study. The target population of nonprofit 501(c)(6) tax-exempt business league CEOs was identified. The sampling, interviewee selection, and protection processes were explained. The role of the researcher and ethical consideration was discussed. The interview questionnaire, data collection, analysis processes, and findings were explained. Chapter 4 summarized the data collection results and has provided subsequent analysis of the responses by the CEOs to the themes generated from the thirteen interview questions. The researcher's role, including personal and professional background experience and subject matter knowledge, was also addressed.

The emergent themes of trust, honesty, respect, and partnership were addressed as the CEOs described the ideal CEO-board chair relationship. The CEOs emphasized the importance of being open and transparent, frequently communicating with their board chairs, and working together. The CEOs noted that negative relationships stem from mistrust, poor communication, and chairs with their personal agendas apart from the organizations they lead. The CEOs agreed that the CEO-board chair relationship affects the organization. For example, CEOs acknowledged that some board chairs have their personal agendas, become frustrated, or do not

understand their roles, the role of the CEO, or the role of the organization's staff. Conversely, when the relationship between the CEO and the board chair works well, it is felt at the board of directors' level, with the staff, and throughout the entire organization.

Chapter 5 summarizes and discusses the results of the research, along with the demonstrated assumptions and limitations. Further research recommendations are explained. Conclusions are made and reported.

CHAPTER 5. DISCUSSION, IMPLICATIONS, RECOMMENDATIONS

Chapter 5 presents a summary of the findings of this study. Implications of the theory of social exchange within the scholarly research field are discussed. Practical implications for the nonprofit sector and its stakeholders are discussed. Chapter 5 summarizes the results of the study and discusses its significance. Also addressed is the study's methodology, data analysis techniques, assumptions, and limitations. Conclusions are stated, and recommendations are made.

Summary of the Results

This generic qualitative researcher explored how CEOs of nonprofit 501(c)(6) tax-exempt business leagues perceived their relationships with their board chairs and how those CEOs described any impacts of those relationships on their nonprofit 501(c)(6) tax-exempt business leagues. This study showed that CEOs of nonprofit 501(c)(6) tax-exempt business leagues perceived that their relationships with their board chairs could impact their organizations. CEOs identified frequent communication, trust, honesty, respect, reliability, openness, role comprehension, and partnerships as positive elements affecting their relationships with their board chairs. CEOs identified poor/no communication, secret/hidden agendas, mistrust, egos, and unresponsiveness as negative elements affecting their relationships with their board chairs.

A review of scholarly literature about the nonprofit sector found it far less extensive than research conducted about the for-profit corporate sector. For example, scholarly research has addressed the working relationship between the for-profit CEO and the corporation board of directors (Sonnenfeld et al., 2013). Scholarly researchers have also addressed the working relationship between the for-profit corporation CEO and the board chair (Guerrero et al., 2015; Kakabadse et al., 2006). As it relates to the nonprofit sector, Cornforth and Macmillan (2016)

stated, “Few studies have focused on the relationship between chairs and CEOs in nonprofit organizations” (p. 951). There has not been as much scholarly research on leadership and management within the 29 classifications that comprise the nonprofit 501(c) tax-exempt sector. Of that research, most has focused on nonprofit 501(c)(3) tax-exempt foundations and charities (Y. Harrison & Murray, 2012; Hiland, 2006, 2008; Mathews, 2019).

Scholarly research on leadership and management of nonprofit 501(c)(6) tax-exempt business leagues is even less extensive, and no literature has been found that uses social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) to explore perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs about their working relationships with their board chairs and any impacts on their nonprofit 501(c)(6) tax-exempt business league organizations as a result of those relationships. Consequently, there was a gap in the literature. For the first time through the lens of social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925), this researcher identified perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs about their working relationships with their board chairs and any impacts that may influence effective operations resulting in continued organizational sustainability of business leagues. This study is significant because it advances the conversation about, and closes a gap in, the scholarly literature about the relationship between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues.

Nonprofit 501(c)(6) tax-exempt business league CEOs confirmed that their relationships with their board chairs affect their business league organizations. CEOs believed that the most successful relationships with their board chairs were evidenced by caring, open, and respectful collaborative partnerships. Harris and Neely (2021) pointed out that transparency and

accountability in the overarching nonprofit sector were critical “where oversight from residual claimants is absent and tax exemption is granted in exchange for the production of charitable goods and services” (p. 198). As this study showed and according to Savolainen et al. (2014), “openness, honesty, and transparency are important for building and sustaining trust as well as restoring trust” (p. 238). This researcher advanced Harris and Neely’s (2021) observations about the importance of transparency and that trust, respect, good communication, understanding roles, and openness can lead to positive CEO-board chair relationships. When the CEO-board chair relationship works well, it can be felt within the board of directors and throughout the organization.

However, some interviewees described their CEO-board chair relationships as awkward, strained, and adversarial. Mistrust or lack of trust, egos, personal or hidden agendas, lack of transparency, and not understanding roles can lead to a negative CEO-board chair relationship that can negatively impact their business league organizations. When trust and mutual respect build up in the relationship between the nonprofit 501(c) tax-exempt organization CEO-board chair, Cornforth and Macmillan (2016) pointed out, “Virtuous circles can occur” (p. 965). However, when trust and respect erode, Cornforth and Macmillan (2016) pointed out, “Vicious circles can occur” (p. 965). According to Cornforth and Macmillan (2016), “withholding of information [can lead] to a deterioration of trust and the eventual breakdown of the relationship” (p. 966). Yet, on the positive side, as trust grows between the pair, the relationship deepens.

This study found communication or lack thereof as important elements of the nonprofit 501(c)(6) tax-exempt business league CEO-board chair relationship. Savolainen et al. (2014) defined communication as “the sharing of formal and informal, meaningful information” (p.

233). The findings of this study corroborated Savolainen et al.'s (2014) findings that “poor communication plays an important role in deterioration and breaches of trust” (p. 232).

Negative relationships, including poor, untimely, or non-existent communication, may signal that board chairs do not understand their roles, they have hidden agendas, or mistrust or the absence of trust exists (Cornforth & Macmillan, 2016; Heemskerk et al., 2017). If distrust infuses beyond the dyad to the entire organization, Savolainen et al. (2014) warn that “the consequences may be unfavorable, harmful and even damaging to the organization” (p. 238). However, when CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues share trust, they can focus on moving their organizations forward instead of playing politics and games (Savolainen et al., 2014). In a study about leadership skills, Kearns et al. (2015) found that “effective leaders build trust and, if they are truly transformational leaders, they help the organization continuously adapt to change” (p. 713). Kakabadse et al. (2006) stated that effective organizations were “dependent on the chair and CEO nurturing a supportive and transparent relationship and manner of interaction” (p. 148). Harris and Neely (2021) added, “Transparency in the nonprofit sector is value added to key stakeholders” (p. 195). This study’s CEOs also identified egos, status, and career/ resume building as challenges to relationships. Tropman and Shaefer (2004) examined seven CEOs of various nonprofit organizations who had a variety of career calamities; they found that “successful executives tend not to listen to others, push their own agenda, are ambitious, enjoy power, and like to run things” (p. 176). Tropman and Shaefer (2004) continued, “People at the top often come to have inflated and skewed ideas about their own prowess and importance,” which includes “over belief in self, not listening, pushing personal agendas, ambition for self, and power absorption” (p. 176).

Discussion of the Results

The CEOs came to the interviews without hesitation. Throughout the interviews, they fully engaged and provided straightforward and complete responses. During the interview process, the CEOs fully answered the questions posed to them. There was no hesitancy on the part of the interviewees to discuss their perceptions of their working relationships with their nonprofit 501(c)(6) business league board chairs. The CEOs candidly talked about situations in which they were involved, and they did not hesitate to elaborate when prompted. Their responses, the observations they made, and the anecdotes they shared appeared equally balanced between positive and negative. The research questions were answered because of their willingness to participate, openness, and honesty during the interview process.

Research Question 1

RQ1 was the following: How do 501(c)(6) nonprofit business league organizations' chief executive officers describe their relationships with their corresponding board chairs? Positive working relationships result in valuable collaborative partnerships. When asked to describe the relationship with their board chairs, the CEOs believed that the relationship was a partnership or a team. Trust, honesty, openness, transparency, and communication were identified by CEOs as contributing to positive relationships with their board chairs. Respectful, professional, friendly, and caring further describe the positive CEO-board chair relationship. Positive working relationships between the CEO and board chair stem from bonding and cohesiveness (Hiland, 2008; Kakabadse et al., 2010; O'Shannassy, 2010). According to the interviewees, the CEO-board chair partnership should be built on honesty and reliability where both team members communicate frequently and openly, where they are on the same page, and where both people understand their own—and each other's—roles. CEOs emphasized the importance of

communication (whether e-mail, text, telephone, or in-person) to get to know their board chairs and what is expected from each other. CEOs said they recognized the significance of working in partnership with their board chairs.

Negative working relationships produce friction and mistrust that are detrimental to the functionality of the pair. The CEOs felt that poor communication, unresponsiveness, and board chairs with their hidden agendas could create hypersensitivity resulting in an erosion of trust (Abramson & Billings, 2019). The interviewees said that divergent leadership styles and management philosophies, confusion about roles and authority, and contrasting priorities and conflicting goals could cause tension (Krause & Semadeni, 2013). The CEOs stated that those types of conflicts could also cause poor program performance, financial distress, and counterproductive behavior, resulting in CEO and staff turnover (C. Johnson, 2017; Peni, 2014).

Research Question 2

RQ2 was the following: How do 501(c)(6) nonprofit business league organizations' chief executive officers describe any impact on the organization resulting from this relationship with their corresponding board chairs? Positive working relationships that incorporate team spirit result in organizational accomplishments. The interviewees agreed that the relationship between the CEO and the board chair sets the tone for the entire organization. According to the CEOs, positive relationships result when board chairs understand their roles and responsibilities, along with those of the other board members and the organization's CEO and staff. The CEOs stated that positive reciprocal relationships (which include a spirit of collaboration, trust, and knowledge-sharing between CEOs and board chairs) could shape their organizations. Open, direct, and frequent communication fosters trust between the two partners, sharing the same

values and vision. Those relationship qualities can be mirrored at the board of directors' level and throughout the entire organization.

Negative working relationships hinder the performance of the organization. The CEOs identified that conflicts due to divergent leadership styles (e.g., egos) and philosophies (e.g., hidden agendas) cause issues. These issues include confusion, conflicts, and an erosion of trust that can lead to poor program performance, financial distress, and counterproductive behavior.

Conclusions Based on the Results

Developing and maintaining quality relationships between the CEO and board chair requires interaction, cooperation, shared information, and social exchanges (Kinge, 2014). This study supports that mutual respect, social amenities, trust, and friendship are important keys in building the CEO-board chair relationship (Blau, 1968; Hiland, 2008). Social exchange is a behavior that is reciprocal in nature, yet social exchange carries other impacts apart from the CEO and board chair. The relationship between the CEO and the board chair has the potential to impact the behavior or actions of the board of directors (Y. Harrison et al., 2013; Neustrom et al., 2012). Reciprocal relationships between CEOs and board chairs and the experiences, interests, and vision they share can shape their organizations (Y. Harrison & Murray, 2012; Jager & Rehli, 2012). Much as a negative relationship between the CEO and the board chair can adversely affect the organization, a complimentary relationship between the CEO and the board chair can positively impact how the board functions (Neustrom et al., 2012). The results of the interviews supported social exchange as a valid theory by which to view relationships between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business league organizations.

Comparison of Findings With Theoretical Framework and Previous Literature

A literature search found no prior studies examining perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs about their relationships with their board chairs and any impacts of those relationships on their business league organizations. Consequently, the literature search was expanded to include the nonprofit sector, which yielded somewhat related research. In comparing the findings of this generic qualitative thematic analysis research with the theoretical framework, the literature review and the emergent themes from this study share several similarities. Homans (1958) defined social exchange as “an exchange of goods, material goods but also non-material ones, such as the symbols of approval or prestige” (p. 606). Researchers have called the social exchange theory one of “the most influential conceptual paradigms for understanding workplace behavior, usually seen as interdependent and contingent on the actions of another person” (Cropanzano & Mitchell, 2005, p. 874).

Trust is an important element of social exchange theory. Using the lens of the social exchange theory (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925), perceptions of the nonprofit 501(c)(6) tax-exempt business league CEOs about working relationships with their board chairs can be evaluated. Findings of this study support that reciprocal relationships (e.g., those evidenced by teams or partnerships), which include a spirit of collaboration and knowledge sharing (Cropanzano & Mitchell, 2005) between CEOs and board chairs, can shape their organizations (Y. Harrison & Murray, 2012; Jager & Rehli, 2012). Mauss (1925) described reciprocity when he expanded on “the archaic form of exchange” (p. 89) by recognizing the importance of exchange in a social environment. In 1925, Mauss wrote in native French, “L’obligation de donner, l’obligation e recevoir [the obligation to give, the obligation to receive]” (p. 99), and “Un cadeau offert attend toujours un cadeau en

retour [a gift given always awaits a gift in return]" (p. 7). Homans (1958) stated, "Interaction between persons is an exchange of goods, material, and non-material" (p. 597). Choosing whether to interact with another person or how much information to exchange are powerful elements of social exchange relationships (Blau, 1968).

Also, relative to the results of this study, elements of previous research are confirmed. For example, Neustrom et al. (2012) conducted a similar study of CEO-board chair relationships in ten human service nonprofit organizations states the importance of trust, respect, open communication, and understanding of roles in the building and maintenance of high-quality relationships and continued organization sustainability. In an earlier study, Iecovich and Bar-Mor (2007) focused on CEOs in Israeli community/residential service nonprofit organizations similarly indicated the importance of understanding roles (divisions of labor). In the nonprofit sector, the CEO and the board chair are expected to work together as a team to benefit their nonprofit organization and the benefit of the stakeholders and communities served by their nonprofit organization (Neustrom et al., 2012). According to Neustrom et al. (2012), the cohesive relationship between the CEO and board chair is "a significant factor in creating a sustainable organization aligned with its mission and vision" (p. 149). Jager and Rehli (2012) confirmed, "An effective relationship between the chair and the CEO rests on complementary skills, experience, interests, temperaments, and instincts" (p. 221). Like existing literature, this study affirmed that positive working relationships between the CEO and board chair stemmed from trust, bonding, and cohesiveness (Kakabadse et al., 2010). According to O'Shannassy (2010), "to achieve trust and confidence, it is favorable if the CEO understands the value of interpersonal skills" (p. 295). Based on results of interviews with CEO-board chair pairs, Hiland (2008) concurred that trust was built "as board chairs and executives gain confidence in each

other's competence, show respect, communicate effectively, and honor agreements and commitments" (p. 7).

This study's interviewees also addressed that conflicts due to divergent leadership styles (including egos) and philosophies (such as personal or hidden agendas) can cause confusion and conflicts (Krause & Semadeni, 2013). Through their observations, interviewees identified that poor communication could result in negative relationships. Tension, hypersensitivity, and an erosion of trust can lead to poor program performance, financial distress, and counterproductive behavior resulting in CEO turnover (Hiland, 2008; C. Johnson, 2017; Peni, 2014). This study's interviewees supported that the relationship between the CEO and board chair affects the organization. Hiland (2008) asserted, "Organizational effectiveness is at stake when this relationship is weak, or worse, dysfunctional" (p. 7). Using a study of familial support service organization CEOs and board chairs in an English town, Cornforth and Macmillan (2016) found the establishment of mutual trust and respect between the CEO and board chair pair was "important in developing a successful working relationship," however, they cautioned that "when trust begins to break down, there is a danger the relationship can enter a downward spiral" (p. 967).

Because of its focus on reciprocal exchanges, the theory of social exchange (Blau, 1964; Burns, 1973; Emerson, 1976; Gouldner, 1960; Homans, 1958; Mauss, 1925) is found as an interesting and appropriate theory for analyzing reciprocal CEO-board chair relationships in nonprofit 501(c)(6) tax-exempt business leagues. For example, the CEO of the nonprofit 501(c)(6) tax-exempt business league brings something of value (tangible or intangible) to the CEO-board chair relationship (e.g., organizational knowledge, mentoring, and management expertise) in exchange for something of value (e.g., increased compensation and additional

perks), which the board chair, as the elected leader of the board, can provide. In this circular reciprocation process, the board chair receives status and power from their board positions. In discussing reciprocity, Gouldner (1960) quoted Cicero: “There is no duty more indispensable than that of returning a kindness” (p. 161).

However, outcomes attributed to the theory of social exchange are not limited to individuals. Reciprocal relationships where both parties get something positive from each other can also be good for and can shape their organizations (Y. Harrison & Murray, 2012; Jager & Rehli, 2012). Gouldner (1960) pointed out that in reciprocal relationships, both parties had rights and duties and that “giving and receiving are mutually contingent” (p. 169) and “objectively equal” (p. 172). This study supported that mutual respect, social amenities, trust, and friendship were important keys in building the CEO-board chair relationship (Blau, 1968; Hiland, 2008). Social exchange is behavior that not only benefits the parties that are directly involved but also can benefit the entire organization. As this researcher found, relationships between the CEO and the board chair could either positively or negatively impact the nonprofit 501(c)(6) tax-exempt business league they serve. The results of the interviews supported that social exchange was a valid theory by which to view relationships between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business league organizations.

Interpretation of the Findings

According to the CEOs interviewed for this study, positive working relationships that incorporate team spirit can result in organizational accomplishments, while negative working relationships can hinder the organization's performance and may threaten its sustainability. There was alignment between this study and others. For example, this current researcher corroborated the findings of Iecovich and Bar-Mor (2007) that positive working relationships could result in

valuable collaborative partnerships while negative working relationships that produced friction and mistrust could be detrimental to the functionality of the pair. Iecovich and Bar-Mor (2007) found that in relationships between the CEO and the board chair of nonprofit organizations, “the desired pattern is that the chair works in cooperation and in harmony with the CEO” (p. 26). The cohesive relationship between the CEO and board chair, according to Neustrom et al. (2012), is “a significant factor in creating a sustainable organization aligned with its mission and vision” (p. 149). Jager and Rehli (2012) confirmed, “An effective relationship between the chair and the CEO rests on complementary skills, experience, interests, temperaments, and instincts” (p. 221). This researcher found that relationships between the CEO and the board chair could be influenced by the circular and reciprocal social exchange of both tangible goods and materials (e.g., increases in compensation or the benefit of a company vehicle) and intangible nonmaterial (described by Homans [1958] as “symbols of approval or prestige” [p. 110], such as status or power).

Limitations

This study intended to determine perceptions of nonprofit 501(c)(6) tax-exempt business league CEOs about their relationships with their board chairs and any impacts from those relationships on their business league organizations. There are over 1.7 million nonprofit organizations in the United States, of which 62,700 are classified as nonprofit 501(c)(6) tax-exempt business leagues. Of those 62,700 business leagues nationwide, 1,571 were in the study’s target area. For this study, saturation was quickly reached based on the sample of 10 participants. Absent “published guidelines or tests for estimating the sample size, saturation is the key to excellent qualitative work” (Guest et al., 2006, p. 60). However, a small sample size may limit or restrict representativeness (e.g., tenure, gender, or location) of the sample and limit the findings’

generalized ability. Other possible limitations included time, travel restrictions, and researcher bias and credibility, which was mitigated by personal and professional experiences and background.

Delimitations of this study included participation by CEOs of nonprofit 501(c)(6) tax-exempt business leagues in the South Atlantic region of the United States and the choice of telephonic interviewing. Interviews using the telephone are efficient and cost-effective (no travel time or travel expense). There is a level of anonymity assured because the interviewer cannot see the interviewee and the interviewee's body language. Telephonic interviews have a limitation that video conferencing does not. Videoconferencing provides the researcher with the opportunity to observe mannerisms, gestures, and other visual signals of the interviewee that are absent when using teleconferencing (Lord et al., 2015). With the introduction and wide acceptance of videoconferencing platforms, such as Zoom, Google Meet, or Skype, the non-verbal communication concern was eliminated. However, by using face-to-face interviews, there is an opportunity for the researcher to misinterpret the interviewee's nonverbal facial and body language, thereby compromising the interviewee's spoken words.

Implications for Practice

The implications regarding theory and knowledge are that the results of this study may contribute to and may add dimension to the conversations about the relationships between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues. As this study contributes to the existing body of literature, it also advances scholarly application in the discussion of the nonprofit sector, thereby narrowing the knowledge gap within the existing literature.

Given the influence of nonprofit 501(c)(6) tax-exempt business league organizations, the practical implications from this study must be shared with the leaders of business leagues as well

as the nonprofit 501(c) tax-exempt sector at large. With over 1.7 million nonprofit organizations in the United States, of which 62,700 are nonprofit 501(c)(6) tax-exempt business leagues (IRS, 2021o), millions of people are impacted by the actions of their CEOs, their board chairs, their nonprofit boards of directors, their staff, and their volunteers.

Practical implications of this study for the nonprofit sector include identifying ways to cultivate positive working relationships effectively between CEOs and board chairs of not just nonprofit 501(c)(6) tax-exempt business leagues but also all nonprofit 501(c) tax-exempt organizations. Information resulting from this study can help increase understanding of the roles of the CEO and board chair, which can result in improved effectiveness of both individuals as well as the nonprofit organization (Kakabadse et al., 2010). The comments from the CEOs who participated in this study can inform how CEOs and board chairs approach each other to effect positive relationships and how their positivity can permeate to the board of directors, staff, and throughout the whole of the business league nonprofit sector. This study identified relationship tools (e.g., frequent and meaningful communication streams) that, when implemented, could improve the functioning of CEOs and board chairs.

The positions that nonprofit leaders hold can greatly influence their organizations and throughout their communities; therefore, CEOs and board chairs alike are encouraged to partner together to leverage their joint influence. This study may help board chairs, first-time CEOs, as well as seasoned CEOs by providing insights about how to foster good working relationships between CEOs and volunteer leaders (board chairs and board members, committee chairs, and committee members), which can result in managing a successful organization and continued sustainability.

Recommendations for Further Research

Recommendations Developed Directly From the Data

Based on the results of this study, we now know that CEOs of nonprofit 501(c)(6) tax-exempt business leagues believe that relationships with their board chairs can be enhanced through trust, respect, being on the same page, and understanding roles. CEOs of nonprofit 501(c)(6) tax-exempt business leagues believe hidden agendas, egos, and not understanding roles can create tension, resulting in confusion and conflicts between the CEO and the board chair. In the future, researchers can expand this study to include other board and staff leadership positions (e.g., a study of the relationship between the board treasurer and the staff chief financial officer or the relationship between the board member in charge of government relations and the organization's lobbyist). Future researchers can also expand the existing target population to examine other nonprofit 501(c) tax-exempt classifications (e.g., charitable organizations and foundations, social welfare organizations, fraternal beneficiary societies, and associations). Recommendations for further research also include an in-depth exploration of the reasons for positive and negative behaviors of board chairs and how those behaviors may impact the organization.

Recommendations From Methodological, Research Design, or Other Limitations

Although saturation was reached in this study, future research could expand the target population; thus, increasing the number of CEO participants. This study was conducted in the South Atlantic region of the United States, thereby limiting potential participants to a specific geographic area; however, future researchers can expand this research to include other geographic areas of the United States. Further, face-to-face interviews might yield different

results than the results of this study, which used telephonic interviews. Validation of this study's initial findings should occur with further research.

Recommendations Based on Delimitations

Delimitations about this study include the identification and selection of the problem, the research questions, the population criteria (CEOs of nonprofit 501(c)(6) tax-exempt business league organizations), the geographic region (the South Atlantic region of the United States), and the interview method (telephone). Recommendations for subsequent research include replicating all elements of this study and simply increasing the number of participating CEOs of nonprofit 501(c)(6) tax-exempt business leagues. Another recommendation is to replicate all elements of this study but choose a different geographic location (such as the Pacific region or New England region) and then compare the results of both studies. A further recommendation is to replicate all elements of this study but interview board chairs instead of CEOs and then compare results with the CEOs of this study. An additional recommendation is to study the relationship between the elected treasurer (a member of the board of directors) and the chief financial officer (a member of the nonprofit organization staff), or the relationship between the board member in charge of government relations and the organization's lobbyist. This research could also create interest in examining other CEO-board chair relationships within the overarching IRS (2021j) 501(c) classification, such as examining the relationship between the CEO and the board chair of fraternal beneficiary societies, veterans' organizations, social clubs, or agricultural organizations. Videoconferencing is another option for conducting the interviews whereby gestures, facial expressions, mannerisms, and body language could then be observed (Lord et al., 2015).

Recommendations to Investigate Issues Unsupported by the Data but Relevant to the Research Problem

Prior literature has extensively explored the CEO-board chair relationship in for-profit corporations. Some research has also explored the CEO-board chair relationship in nonprofit 501(c) tax-exempt organizations, most notably of nonprofit 501(c)(3) tax-exempt charities and foundations. Future researchers should use the elements of this study as a springboard to examine other classifications within the overarching nonprofit 501(c) tax-exempt sector. Further researchers can examine differences between novice or first-time CEOs compared to seasoned CEOs with more longevity, CEOs with differing amounts of members, budget sizes, or staff sizes. This study was conducted in the South Atlantic region of the United States. Similar studies of nonprofit 501(c)(6) tax-exempt business leagues could be conducted in other areas of the United States (e.g., the Pacific region or New England region) and then compared to this study.

Conclusion

The success of an organization, whether it is a for-profit corporation or a nonprofit 501(c) tax-exempt entity, can, in part, be attributed to the working relationship between the CEO and the board chair. Existing research addressing for-profit corporations and nonprofit charities indicates that a productive relationship between the CEO and the board chair is built on trust and understanding of the other's preferences. However, research on nonprofit 501(c)(6) tax-exempt business leagues has not been as extensive as the research focused on nonprofit 501(c)(3) tax-exempt charitable organizations. This study of the relationship between the CEO and board chair of nonprofit 501(c)(6) business leagues showed (from CEOs' perspectives) how the relationship of these two leaders can impact their organization. This qualitative researcher asked and answered how nonprofit 501(c)(6) tax-exempt business league organization CEOs described their relationships with their corresponding board chairs and how nonprofit 501(c)(6) tax-exempt

business league organization CEOs described any impact on their organization resulting from their relationship with their corresponding board chairs.

This study adds dimensions to prior research on social exchange theory by reporting that nonprofit 501(c)(6) tax-exempt business league CEOs support the importance of reciprocal partnerships and teamwork with their board chairs. This study augments existing research of nonprofit 501(c) tax-exempt organizations by examining how nonprofit 501(c)(6) tax-exempt business league CEOs perceive their relationships with their corresponding board chairs and any impacts on their business league organization from their relationships.

This study indicates that CEOs agree on the importance of understanding their board chairs and suggest employing frequent, open, and honest communication (whether in-person, e-mail, text, or telephone) to establish and maintain positive working relationships. CEOs believe that unresponsiveness, poor communication, and hidden agendas by board chairs can produce a lack of trust and respect, resulting in negative relationships. CEOs agree that conflicts due to divergent leadership styles (such as egos) and philosophies (such as personal agendas) cause confusion, conflicts, and an erosion of trust that can lead to poor program performance, financial distress, and counterproductive behavior in CEO turnover. Negative relationships were described as when there is no trust or mistrust when the board chair has a secret agenda, no understanding of roles, a lack of transparency, a lack of honesty, is inconsistent, nonresponsive, self-serving, and puts personal ego and career before the needs of the organization.

Conversely, CEOs describe positive relationships as trusting/respectful, good communication, open/transparent, understanding roles, consistent, and reliable. CEOs believed that positive reciprocal relationships (which include a spirit of collaboration, trust, and knowledge-sharing between CEOs and board chairs) could shape their organizations.

This information can be helpful to board chairs, first-time CEOs, and seasoned CEOs because this information can provide insights about fostering good working relationships between CEOs and volunteer leaders. Examining the working relationship between CEOs and board chairs of nonprofit 501(c)(6) tax-exempt business leagues provided insights about the successes and failures resulting from these important relationships.

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Addendum
to the
Doctoral Dissertation
“Nonprofit Business League
Chief Executive Officers’
Perceptions of Their
Board Chair Relationships
and Organizational Impacts”

The following pages are
visual representations of the
narrative presented in this
Doctoral Dissertation

~ INSPIRING ORGANIZATION & LEADERSHIP EXCELLENCE ~



DR. M. LOUISE WALTERS
PhD, MSM, BS, IOM

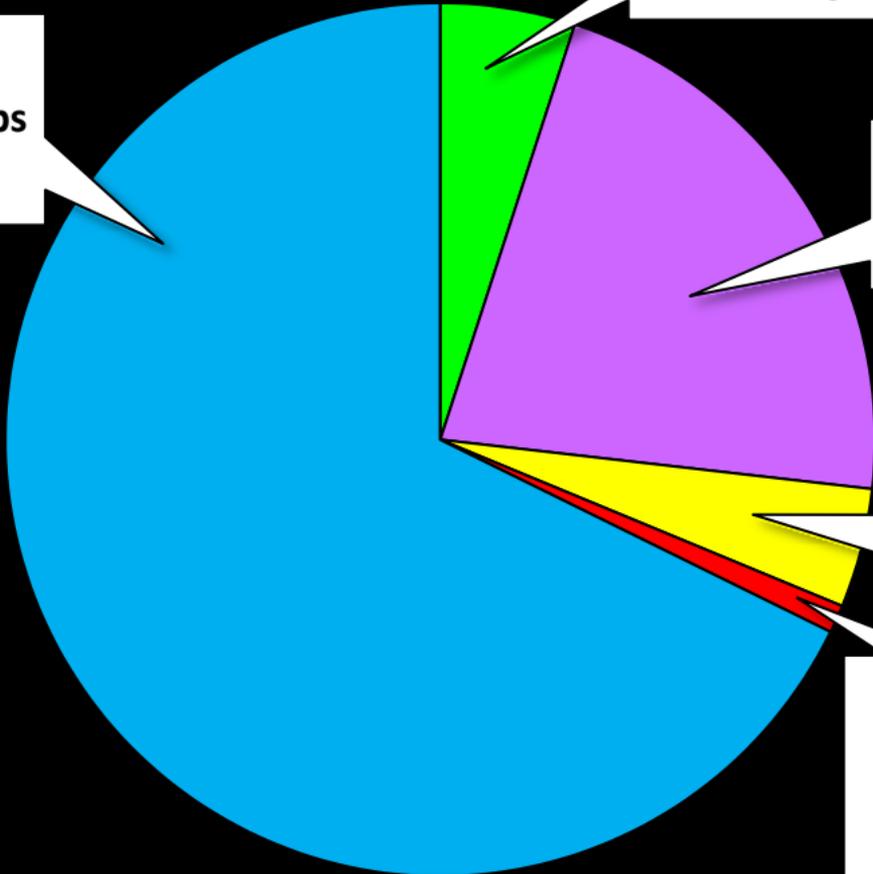
**Sole
Proprietorships
23 Million**

**C Corporations
1.7 Million**

**S Corporations
& Partnerships
7.4 Million**

**All Other
Nonprofits
1.6 Million**

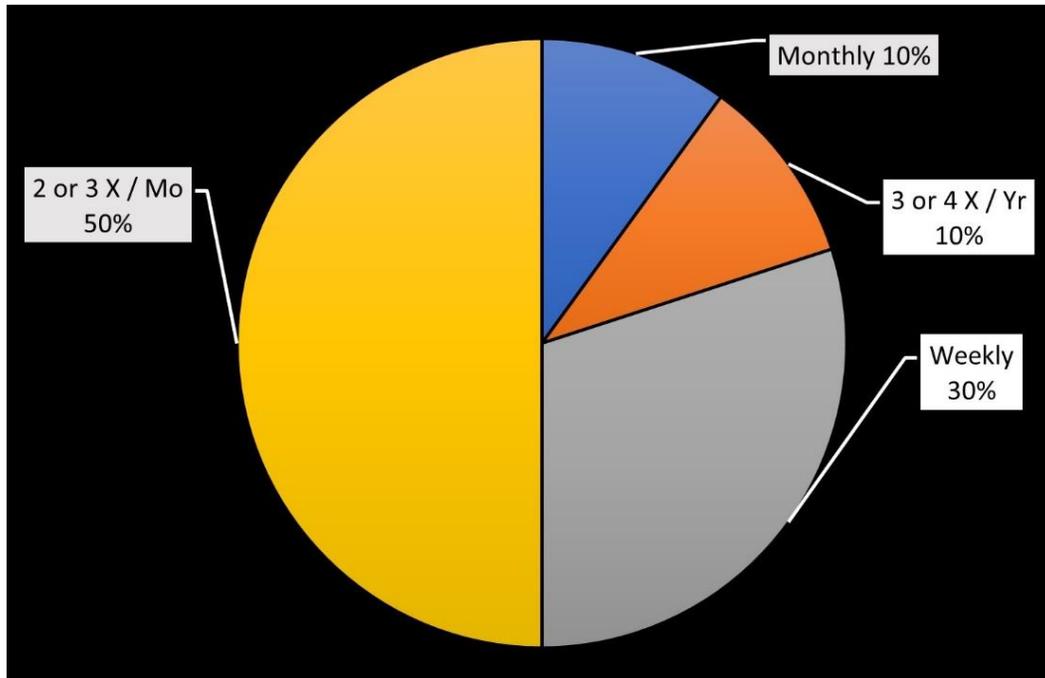
**501(c)(6)
Business
Leagues
62,700**



QUESTION

1

How frequently do you meet with your board chair?

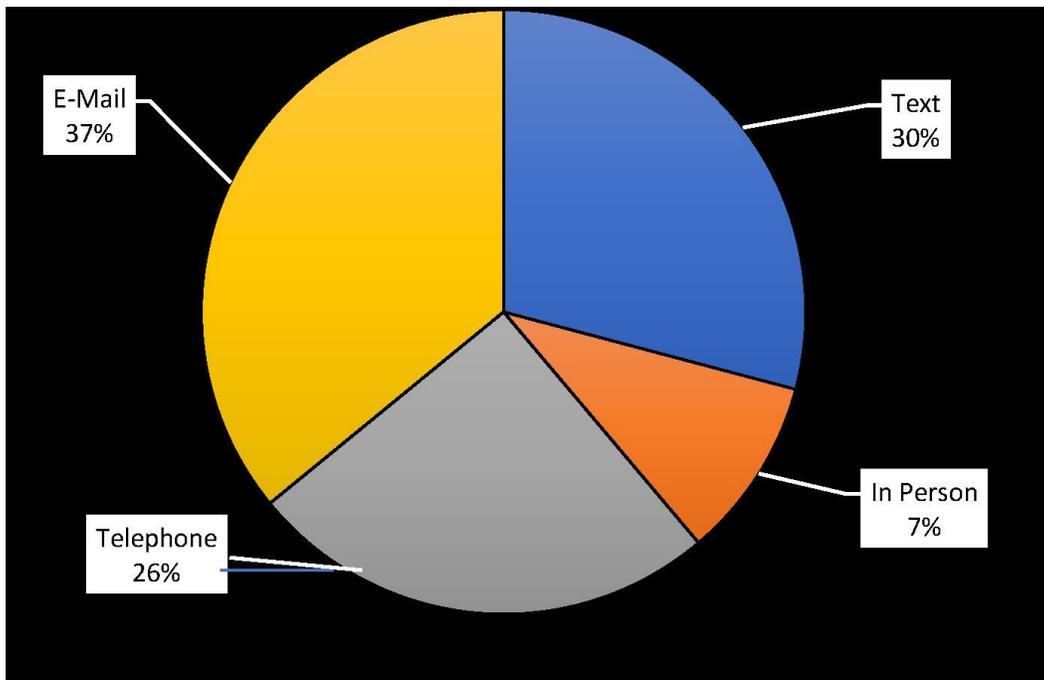


Frequency of in-person meetings between the CEO and board chair was largely driven by geographic distance separating the two individuals, and whether the scope of the nonprofit organization was national, statewide, or local.

QUESTION

2a

How do you communicate with your board chair?

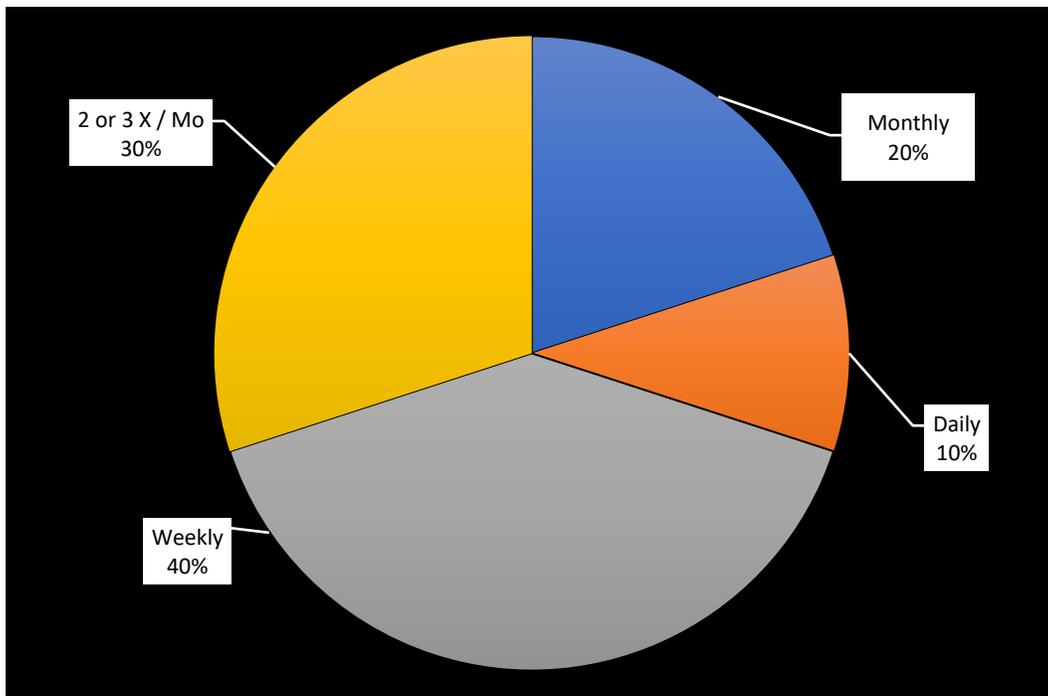


CEOs preferred written forms when communicating with their board chairs. CEOs used e-mail and text messaging over two-thirds (67%) as frequently as they used telephonic or in-person communication to stay in contact with their board chairs.

QUESTION

2_b

How frequently do you communicate with your board chair?

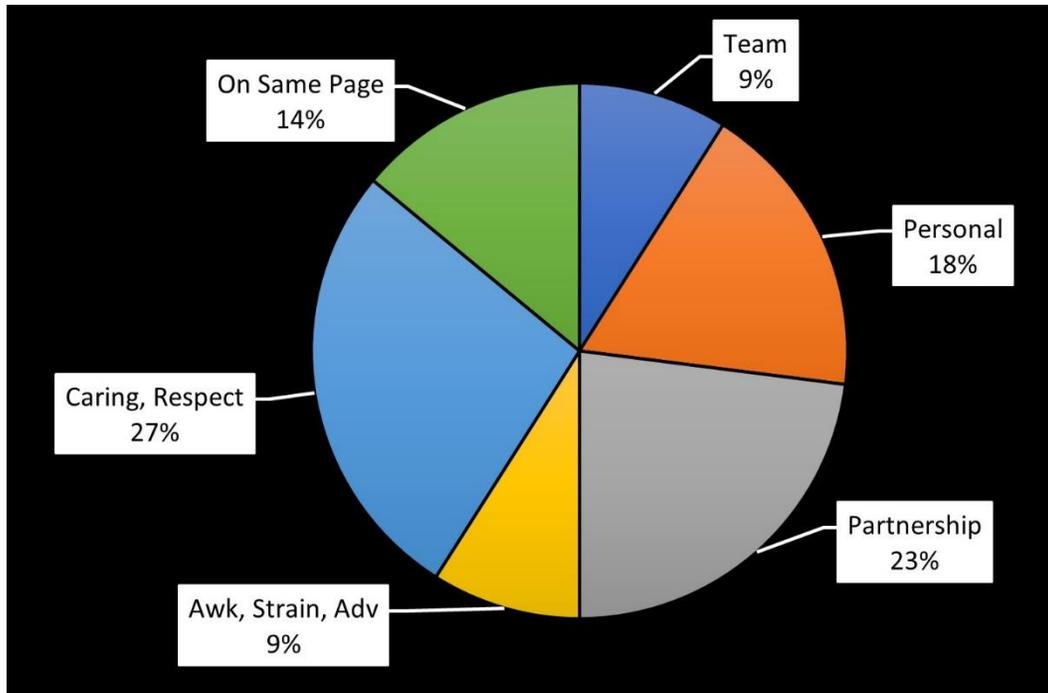


The majority of CEOs indicated frequency of communication with their board chairs to be at least weekly or 2 – 3 times each month although some reported communicating with their board chairs monthly or even on a daily basis.

QUESTION

3

What kind of working relationship do you have with your board chair?

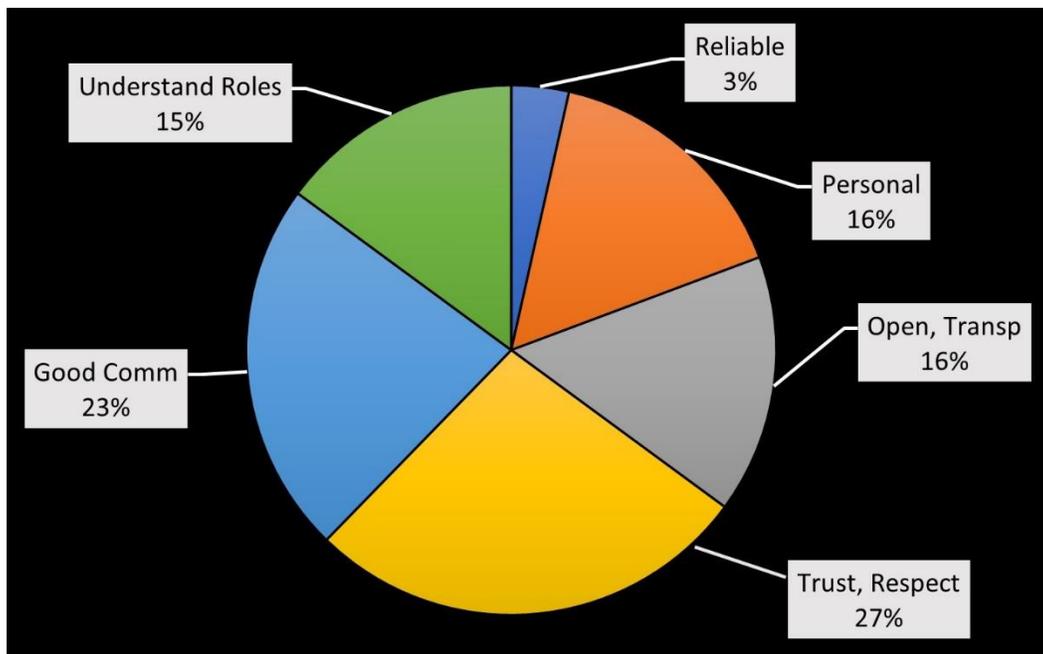


Most CEOs described their working relationships with their board chairs as positive and complementary. Caring, respectful, and partnership/team of equals were terms CEOs used. In a minority of cases, some CEO-board chair working relationships were characterized as awkward, strained, and adversarial.

QUESTION

4

What factors do you think lead to a positive relationship between the CEO and the board chair?



CEOs felt that trust and respect, along with good communication, understanding roles, openness, and transparency lead to a positive relationship with their board chairs:

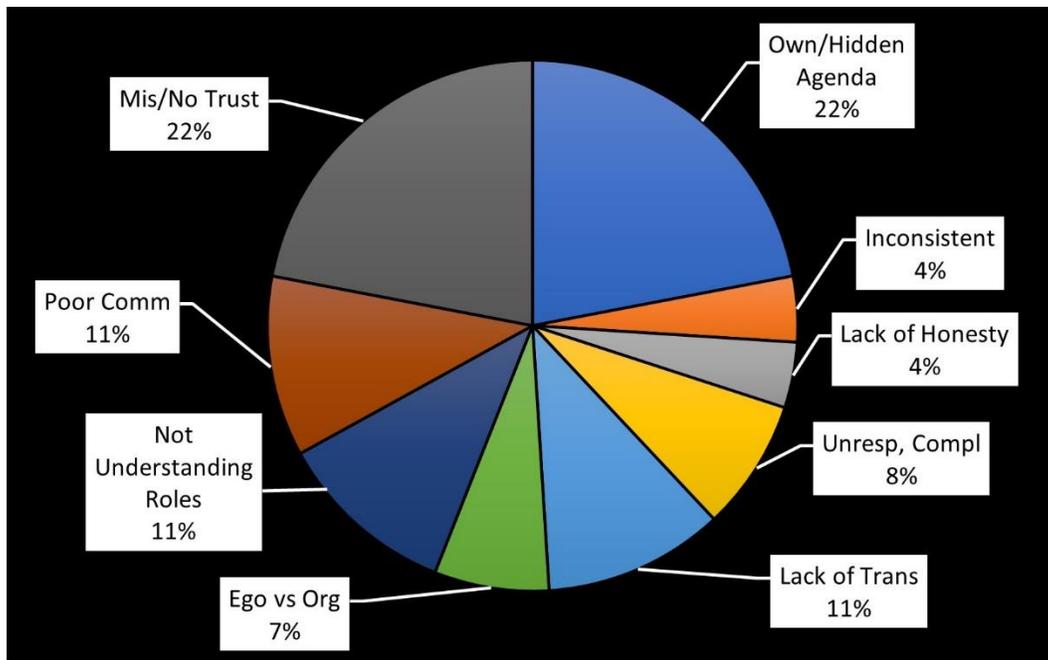
"I always want to avoid any surprises. I think that builds a very proactive way of maneuvering through troubling times together."

"They (board chairs) are the chief volunteer. And the more they understand their roles and responsibilities and the expectations of their roles, the better off they are. The more they understand that the CEO is their partner, the better off they are. And the more that they -- from the beginning -- assume that the CEO has the board's best interests -- as everybody does -- if we all go into that with the understanding that the organization is the most important thing, we'll be fine."

QUESTION

5

What factors do you think lead to a negative relationship between the CEO and the board chair?



CEOs commented:

"Many board chairs fail to understand that being chair of the board is not about them. It's about the organization. Unfortunately, a lot of board chairs really feel like it has to be about them: their idea, their plan, their vision of the future, their vision of the organization, their ideas about what should happen next. And so they put their desires ahead of the organization."

"Having a personal agenda creates a negative relationship because things are not out in the open. Or transparent."

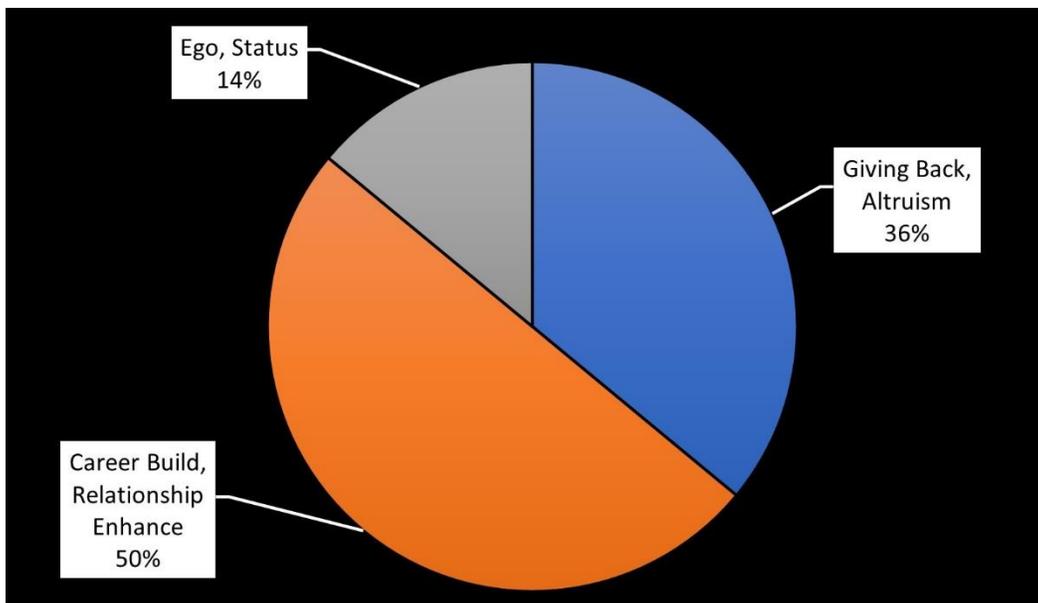
"I've experienced it, I know many others who have experienced it. This is that there is a board chair with an agenda that's extremely well hidden. And that is more about themselves than about the organization."

"Not being responsive or timely. Being dismissive. There's a number of negative behaviors and posturing that could end your relationship or trust."

QUESTION

6

Why do you think your board chair invests (or exchanges) time with (or on behalf of) your organization?



Career building and relationship enhancement were the descriptors CEOs used most to explain why their board chairs invested or exchanged time on behalf of their organizations. Altruism and giving back were also mentioned as motivators and, to a lesser extent, ego and professional status:

“Board chairs talk about the value of the relationships they’ve formed within the organization and the board, about the value the organization has provided to them professionally either through certification, or education, or engagement. And they all talk about wanting to see the organization become more than it has been in the past. More robust, more relevant.”

“There’s sort of an implicit quid pro quo there; I guess the more you are involved in, you can shape the agenda.”

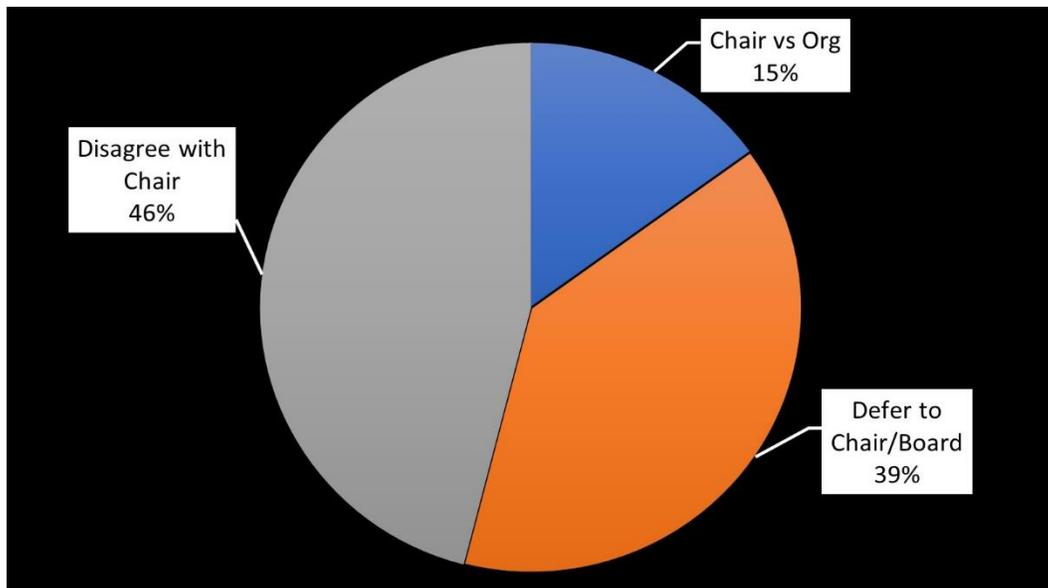
“I think to some extent there’s a motive of recognition, and prestige...”

“They (board chairs) invest time because they see value in what they’ve gained and they want to make sure they pay back that which they received and leave the organization in a better place.”

QUESTION

7

Can you describe any disagreement you have had with your board chair?



Almost half (46%) of CEOs reported they had disagreements with their board chairs. Those disagreements were primarily on approaches to address particular issues or how to deal with specific situations:

"It's usually more on tactics than overall direction."

"It was a conflict of what was in the best interest for the chair versus the best interest of the organization."

"The board chair has the final say."

"If it's a minor issue I would just defer to the board chair. If it was a major issue, then I'd discuss it with the board chair, and I'd talk to others on the board."

"The board chair has the final say."

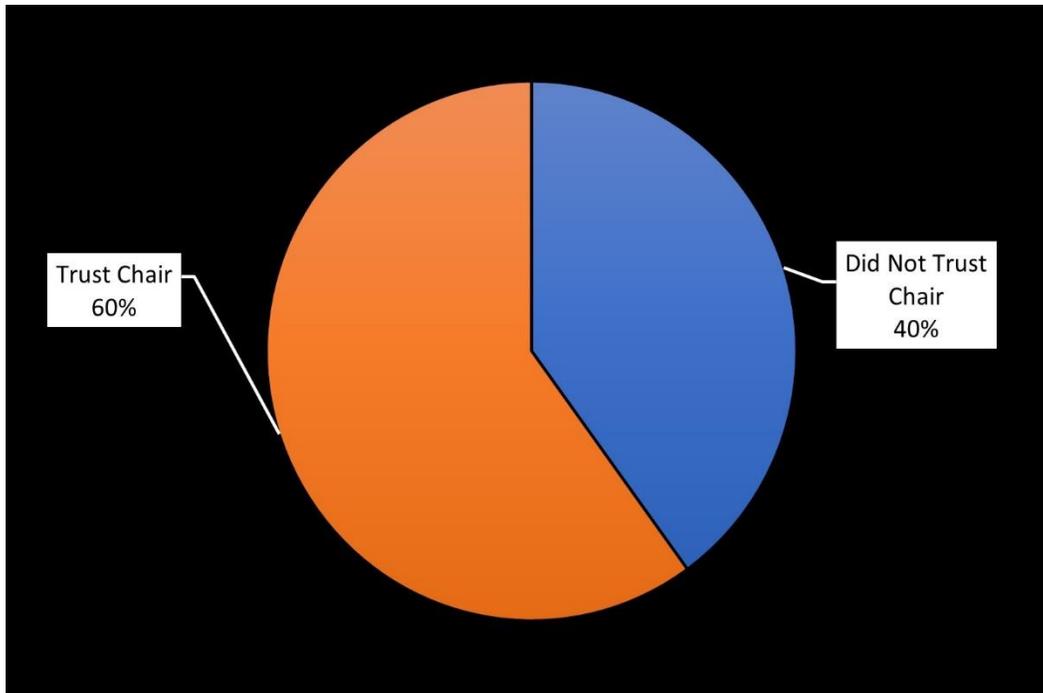
"What's most important is to identify time to be able to sit down and talk about those differences of opinions."

"For the board chair, they realize they're only in there for a year. So, they don't want to -- nobody wants to -- have an ugly relationship for very long."

QUESTION

8

Because the CEO and board chair are expected to work closely together, trust—or lack of trust—may affect their relationship either positively or negatively. Given the premise that, in general, some level of trust already exists, please share an example or an instance when you did not trust your board chair.



The majority of CEOs described their board chair relationships as trusting. There were some instances when circumstances or events led CEOs to not trust their board chairs. CEOs commented:

"I always want to be in a relationship where we trust each other... but it doesn't always happen."

"The board chair was so uncommunicative. Even on a regular scheduled phone call it was hard to get information."

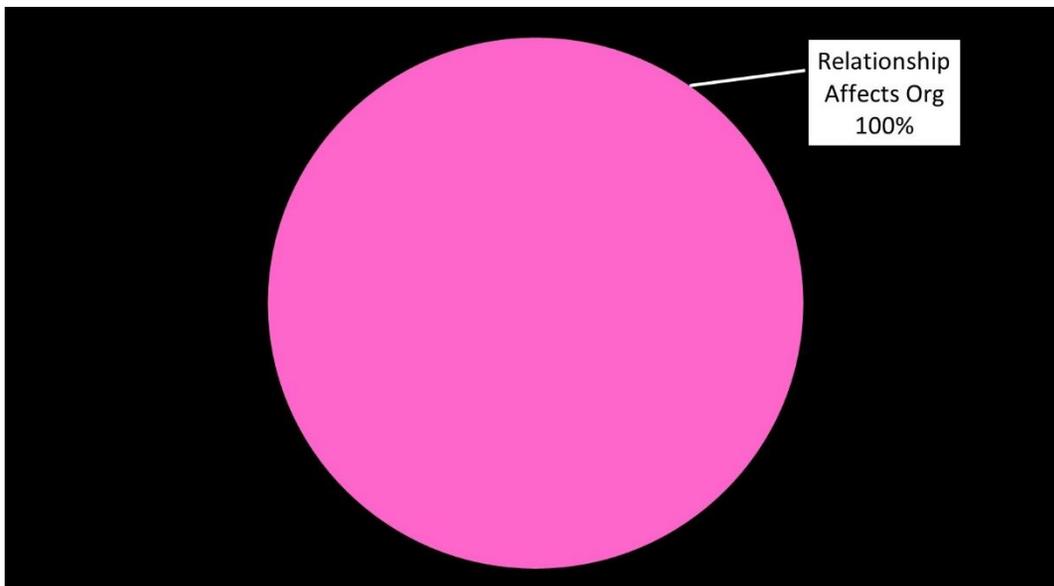
"The board chair was inclined at times to obligate the organization outside the scope of authority."

"I've never had a board chair that I didn't really trust or get along with. So, I'm pretty fortunate in that regard. I have great admiration for my board chairs; but the industry is selective to put in very high integrity and trustworthy people."

QUESTION

9

Does the CEO – board chair relationship affect the organization?



The CEOs were in unanimous agreement that the CEO-board chair relationship affects their organizations. CEOs acknowledged that some board chairs had their own personal agendas, or became frustrated when they did not understand their roles, the role of the CEO, or the role of the organization's staff. Conversely, when the CEO-board chair relationship works well, it can be felt in the board of directors and throughout the entire organization. CEOs commented:

"Absolutely, yes. I think the CEO-board chair relationship is so important because it's the pulse of the organization."

"For sure it does because the relationship between the CEO and the board chair sets the tone for relationships between the committee chairs and their staff liaisons, and between the CEO and the rest of the board."

"If trust is not there, then the organization misses the opportunity to engage in discussions about new initiatives or different approaches that open communication and a positive relationship would allow for."

QUESTION

10

If you could give CEOs one piece of advice about their relationship with their board chair, what would that advice be?

CEOs advised their contemporaries to make an effort to get to know and understand their board chairs and what motivates them:

"You, as the CEO, have to be somewhat chameleon-like in that you are the one that has to understand the board chair and you are the one that has to change your leadership style to meet and to fit in with the board chair.

"The responsibility is on you to get to know your board chair, get to know their triggers, get to know their priorities, and to be able to balance making the organization successful while the chair is successful as well."

"Understand what is at the root of the decision making of your board chair."

"Make sure you understand their objective for being on the board and their objective for being board chair. Try to get inside their head to understand their agenda. And make sure your goals and objectives are clearly delineated and do what you can to prevent over-reach."

"Recognize that we all don't have all the answers and that the board chair and the board are amazing resources to the CEO's success."

"Be patient even if your board chair is an experienced board member. When they step into that board chair position it brings in a different weight of responsibility."

"You've got to build that trust. That doesn't happen overnight. You've got to be patient, and you've got to keep those lines of communication open."

"Spend as much time as possible cultivating the current and future board."

QUESTION

11

If you could give board chairs one piece of advice about their relationship with their CEO, what would that advice be?

CEOs advised board chairs to understand the difference in the roles of the board chair and of the CEO, and to avoid the temptation to micro-manage. Instead, form a working partnership with the CEO. Understand the objectives of the organization and work toward the established goals:

“View your working relationship with the CEO as a partnership. To be a successful board chair, be sure that the organization moves forward during the year. And leave a trail after you that shows you are a good steward of the organization -- and sets a good pathway for those that will come after you.”

“Have a clear understanding of what the objectives are -- what the board and CEO hope to accomplish during your board chair term.”

“Your CEO is not ever going to embarrass you. It's in no one's best interest for you as the board chair to look surprised, embarrassed, or ill equipped. Your CEO is your partner in managing the board. It's the board chair's secret job - their real job -- to manage the board.”

“Don't jump to conclusions on things. Stay open, be inquiring, don't be judgmental.”

“Listen to the whys and why nots. Take part in the organization. Listen to feedback.”

“It doesn't really matter the work style that a CEO may have as long as he or she is meeting the bigger picture goals. And remember that the worst thing a board chair can do is get into the middle of the micromanagement of the day-to-day operations.”

“If you don't have trust in your CEO, then choose another one.”

QUESTION

12

Describe the ideal board chair.

The CEOs described the ideal board chair as someone they can trust, be open with, share similar values with, and rely on. The ideal board chair would have a clear understanding of the roles of the board chair and the CEO as well as the distinctions between them.

“Somebody who is involved in the organization and wants to learn as much about the organization as they can before they become board chair.”

“Someone who shares the same values and has the same motivation and passion for the organization that the CEO does.”

“Just be open and honest and reliable. And trust in me as CEO when I'm making decisions.”

“The ideal board chair is somebody who supports the CEO in their role through set and clear expectations. The ideal board chair is an individual who will allow the CEO to grow.”

“Elevate the view above the day-to-day minutia.”

“The ideal board chair is hard to come by, because managing a board is actually hard.”

QUESTION

13

Describe the ideal CEO-board chair relationship.

In describing the ideal CEO – board chair relationship, the CEOs emphasized the importance of working together, being open and transparent with each other, and communicating with each other:

“The best CEO-board chair relationship is based on honesty and trust, with a recognition that we’re working in an environment that can shift at any time. Through good communication and by being accessible, I think will ultimately help the organization, will help the board chair, and will help the CEO be successful in their individual roles. Also to be able to provide stability for the complete board, and the organization staff, and the members that they serve. I think it’s a very global perspective.”

“It probably sounds a bit trite but mutual respect for what each one brings. Not title related, but personal skills, knowledge, and experience. And then specific to the role that each plays in assuring the well-being of the organization; that the mission is being accomplished, that’s the vision we’ve set for where we want the organization to go.”

“I’ve seen all of a lot of board chairs in the past that would never admit to a weakness because they don’t want to be seen by the group as having that weakness.”

“Trust, communication, knowing each other’s experience level and what that brings to the table -- the level of expertise -- and where you can help each other out and fill in the gaps.”

“Reliability, trust, openness, and passion. The willingness to try things.”