

# Effect of transparency and social capital on fundraising intentions

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## Abstract

This article analyzes the effect of transparency and the moderating effect of social capital in Civil Society Organization (CSO) managers' fundraising intentions. An experiment was carried out based on vignettes, with 92 CSO managers. Through the experiment, managers were asked to accept or decline financial support from a sponsor to enable participation in a public call for proposals to develop social projects. The results show that CSO managers are more likely to raise funds when the sponsor shows transparency in their actions and that the social capital between the manager and sponsor does not moderate the relationship between transparency and fundraising intentions. The study's main contribution is that it demonstrates the role of the CSO manager as a decision-maker.

**Keywords:** Transparency. Social Capital. Resources Mobilization. Experiment.

## *Efeito da transparência e do capital social na intenção de mobilizar recursos*

### Resumo

O objetivo, neste artigo, consistiu em analisar o efeito da transparência e o efeito moderador do capital social na intenção dos gestores de Organizações da Sociedade Civil (OSCs) quanto à mobilização de recursos. Para atender ao objetivo, foi realizado um experimento, entre sujeitos, baseado em vinhetas, com 92 gestores de OSCs. Por meio do experimento, os gestores foram submetidos à decisão de aceitar apoio financeiro de um patrocinador com vistas a viabilizar a participação em um edital de concessão de recursos para desenvolvimento de projetos sociais. Os resultados evidenciam que o gestor da OSC está mais propenso a mobilizar recursos quando o patrocinador apresenta transparência em suas ações e que o capital social entre o gestor e o patrocinador não modera a relação entre transparência e a intenção de mobilizar recursos. Como principais contribuições, o estudo demonstra o papel do gestor da OSC como tomador de decisão.

**Palavras-chave:** Transparência. Capital Social. Mobilização de Recursos. Experimento.

## *Efecto de la transparencia y el capital social sobre la intención de movilizar recursos*

### Resumen

El objetivo de este artículo fue analizar el efecto de la transparencia y el efecto moderador del capital social sobre la intención de los gestores de organizaciones de la sociedad civil (OSC) con respecto a la movilización de recursos. Para atender el objetivo, se realizó un experimento entre sujetos, basado en viñetas, con 92 gestores de OSC, en el que los gestores fueron sometidos a la decisión de aceptar apoyo financiero de un patrocinador para viabilizar la participación en una convocatoria de concesión de recursos para el desarrollo de proyectos sociales. Los resultados evidencian que el gestor de la OSC es más propenso a movilizar recursos cuando el patrocinador presenta transparencia en sus acciones, y que el capital social entre el gestor y patrocinador no modera la relación entre transparencia e intención de movilizar recursos. Como principales contribuciones, el estudio demuestra el papel del gestor de la OSC como tomador de decisiones.

**Palabras clave:** Transparencia. Capital social. Movilización de recursos. Experimento.

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## INTRODUCTION

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Civil society organizations (CSOs) play a central role in Brazil, because they provide different services to the Brazilian population, mainly by meeting the demands that public authorities fail to meet (Dall'Agnol, R. R. P. Tondolo, V. A. G. Tondolo, & Sarquis, 2017). They are active in the most diverse fields, such as local development and sustainable development, civil rights, health, and education (Khieng, 2014; Salamon, 1998). Different terms are used when referring to these organizations, the most common being voluntary organizations or third-sector organizations. The term CSO refers to an understanding of their managerial, political, and diversity- and complexity-related features (Mansur & Teodósio, 2016). CSOs are private, non-profit, legally established, self-managed, voluntary organizations (Instituto de Pesquisa Econômica Aplicada [IPEA], 2020).

Brazil has more than 780,000 CSOs registered with the National Register of Legal Entities (CNPJ - *Cadastro Nacional de Pessoa Jurídica*), of which more than 8,000 are qualified to receive funds from government. These CSOs generate approximately 55,000 direct job positions, mostly for women, who earn an average income of approximately R\$ 3,000 per month. The volume of federal transfers paid to these organizations between 2010 and 2018 exceeded R\$ 4 million (IPEA, 2020).

Brazilians are increasingly concerned about processes that involve public administration and resource allocation, such as the funds allocated to CSOs. In recent years, the country has faced frequent allegations of resource mismanagement and corruption in different administrative spheres, such as public and private companies (R. R. P. Tondolo et al., 2019), and sometimes State capture by private organizations (Coelho & Barros, 2021).

CSOs themselves are not exempt from cases involving mistrust and corruption. Fund transfers to CSOs were the subject of several complaints between 2007 and 2010, and pressure forced the federal government in office at the time to suspend transfers involving federal agreements with CSOs and to set up a parliamentary inquiry committee (CPI – *Comissão Parlamentar de Inquerito*) (Mendonça & Falcão, 2016). Weak control when funds are released to CSOs that were late in rendering their accounts and/or that had had accounts rejected, was one of the findings reported by the CPI (Congresso Nacional, 2010), which emphasized that this issue gave the opportunity for misconduct by CSOs. This scenario has led to CSOs being distrusted (Cáritas Brasileira, 2013).

The scarcity of resources for developing social projects and the increasing lack of trust of CSOs has had a strong impact on the ability of these organizations to mobilize funds (R. R. P. Tondolo et al., 2019). Organizations, therefore, must demonstrate their transparency and account for their activities and for projects related to their mission and social goals before they are considered legitimate by society (Dall'Agnol et al., 2017). Accordingly, social capital (SC), which is considered a resource that is generated through inter-organizational relationships (Zahra, 2010), and is the element guiding the development of public policies (Helal & Neves, 2007), are ways used by CSOs to raise funds via the relationships they have developed over the years (Gulati, 2007).

The current study acknowledges the importance of transparency and the effects of SC on the intention to mobilize resources in the context of CSOs, and the need to test them empirically. The aim of this research, therefore, was to analyze the effect of transparency and the moderating effect of social capital on the intention by CSO managers to mobilize resources. A vignette-based experiment, which adopted a between-subjects approach, was carried out with ninety-two CSO managers. Managers were asked to decide whether to accept financial support from a given sponsor in order to enable them to participate in a public invitation to apply for funds to be used in the development of social projects. Experiment stimuli provided different versions of scenarios showing variations in combinations of sponsor that were either transparent - or not - in their actions and the sponsor/CSO manager relationship that had social capital – or not.

The main contribution of the current research is that it identifies transparency and the effects of SC on the intention to mobilize resources. The article adds to knowledge of the subject by showing the role played by CSO managers as decision-makers who, despite a scenario of resource scarcity, have been vigilant with regard to any suspicious actions and practices by sponsors. In addition to the current introductory section, the article is organized into a theoretical framework and a proposed model, methodological procedures, results and discussion, conclusion and references.

## THEORETICAL FRAMEWORK AND PROPOSED MODEL

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### Resource mobilization

The current study understands resource mobilization in the context of CSOs to be the process that encompasses everything from identifying resources to their use in social actions and projects (R. R. P. Tondolo et al., 2019). Resource mobilization is an essential process, since it acts as organizational strategy articulator by promoting sustainable environments through the effectiveness of their social goals (Armani, 2008). Using strong ties to mobilize organizational resources is essential for forming organizational networks, since it involves mobilization by way of resource adjustment, transfer, and grouping (Thornton, Henneberg, & Naudé, 2014). Since funds originate from donations and from the establishment of partnerships, raising these funds plays a central role in the continuity of the actions and projects of CSOs (Khieng, 2014).

According to the resource-based view (RBV), resource mobilization can be understood as four different elements, namely: resource types, resource articulation, resource mobilization, and resource sharing (Armani, 2008; Barney, 1991, 2001; Dall'Agnol et al., 2017; Froelich, 1999; R. R. P. Tondolo et al., 2019). With respect to dynamic capabilities (DCs), resource mobilization also involves raising and applying funds in social actions and projects to help maintain CSO activities over time (L. M. Costa, V. A. G. Tondolo, R. R. P. Tondolo, Longaray, & Guimarães, 2020), because this links several resources (people, information, knowledge, and physical and financial resources...) to accomplish the purposes of CSOs (Kwon & Adler, 2014; Sirmon, Hitt, & Ireland, 2007).

Resource mobilization is operationalized here as the intention of managers to raise funds. The experimental method adopted presents them with a scenario in which they identify an opportunity to raise funds and decide whether to apply them in a given social project, based on the transparency and social capital circumstances they are presented with. Thus, it is essential to emphasize that this study does not address the role donors play, or the decisions they make, which is analyzed in the context of CSOs.

### Transparency

Transparency goes beyond the formal and legal rendering of accounts that are dealt with in contracts and agreements to establish spontaneous and transparent relationships that are based on the ethical and moral stance of managers (Carneiro, D. D. L. Oliveira, & Torres, 2011; Rapoport, 2011; Salamon & Sokolowski, 2016). The rendering of accounts that are presented in an erroneous or unclear way generates an atmosphere of distrust and affects the acquisition of funds by organizations (Dall'Agnol et al., 2017). Studies have also focused on investigating the association between transparency and economic efficiency, but there are few of these (Rocha Valencia, Queiruga, & González-Benito, 2015; R. R. P. Tondolo et al., 2019).

Although transparency can be understood as a public capability (Heald, 2006), organizations still have a hard time articulating and interpreting how transparency should be implemented internally, or even to whom it should be addressed. A classic example of this situation is the fact that non-profit organizations have been focusing on being transparent, because they have efficient accountability mechanisms for donors and "borders", whereas their mechanisms for demonstrating this accountability to beneficiaries and the community in which they are located are still very weak (Murtaza, 2012). It is worth emphasizing that transparency refers to the extent to which actions and decisions are visible to the general public and to institutions, whereas accountability refers to the rendering of accounts and actions that are viewed by certain individuals and/or organizations (Rodrigues, 2020).

Despite the important role played by transparency in CSOs, some of them only maintain the minimum legal standards for tax-related purposes, whereas others have management issues and do not even meet the necessary minimum standards (Becker, 2018). These organizations end up losing public trust due to their lack of transparency, a fact that hinders resource-leveraging, and the maintenance of social activities and projects (R. R. P. Tondolo, Bitencourt, & V. A. G. Tondolo, 2016). Managers have a key role to play in the implementation of transparency practices in organizations by remaining vigilant, both with regard to the organization's image and to their own image in their professional environment (Striebing, 2017), a fact that contributes to the visibility and credibility of both organizations and managers (Chowdhury, Wahab, & Islam, 2019).

Transparency in CSO practices plays an essential role in strengthening organizational legitimacy vis-à-vis potential donors, whether they are individuals, governments, or organizations (Mansur & Teodósio, 2016). But the transparency of CSOs is not enough, because the transparent actions of donors are also essential to this process. According to Mendonça, Teodósio, Alvin and Araújo (2009), the funds that are donated to CSOs are sometimes allocated to activities that do not feature in their social actions, i.e., they are used in a way that satisfies the donor organizations' interests, rather than the interests of the community.

Legitimacy, therefore, is an issue to be debated, since a CSO's legitimacy can be compromised when it deviates from the prime purpose of its actions merely in order to access funds (Krieger & Andion, 2014). Establishing collaboration mechanisms that are guided by transparency and democracy in the relationship between sponsors and CSOs helps develop and increase bonds of trust between stakeholders (Alves & M. M. Costa, 2020).

The role played by inter-organizational trust stands out in the context investigated in this study, i.e., the relationship between a private sponsoring organization and a CSO. Trust helps maintain the partnership in this relationship, although this is no easy task, particularly in countries such as Brazil where there is a prevalence of interpersonal relationships in the organizational context (Peci, Oquendo, & Mendonça, 2020). At this point, it is understood that the transparent conduct of sponsoring organizations helps mitigate any likely lack of trust in them and encourages CSO managers to seek to raise funds.

Based on the premise established in this study, CSO managers accept the support of sponsors that are also transparent as a way of avoiding tarnishing their organizations' reputation and legitimacy. Legitimacy is strengthened to the extent that CSOs establish trust relationships with sponsors that are considered to be trustworthy and legitimate.

How Brazilian CSO managers have adapted to this new scenario, in which new legal requirements are observed and the national scenario is one of scarce government funds, needs to be analyzed. There is also an atmosphere of distrust between Brazilian and international partners and donors. This leads to the following research hypothesis:

(H1): Managers have greater intentions to mobilize resources when sponsors demonstrate their transparency in the process.

## Social capital

Nahapiet and Ghoshal (1998) are seminal authors who focused on SC in the context of organizational studies. They combined the SC concept with language and theories that are associated with the management field (Melo, Regis, & van Bellen, 2015). The aforementioned authors suggested a framework comprising three dimensions – structural, cognitive and relational – to help understand SC better. The structural and relational dimensions of SC were used in the current study. The structural dimension refers to the configuration and pattern of connections between actors; connections are the main aspect to be analyzed. This dimension emphasizes social ties and contact networks (Nahapiet, 2008; Nahapiet & Ghoshal, 1998) rather than focus on the causes and consequences of market failure. Typically, researchers see such organizational advantage as accruing from the particular capabilities organizations have for creating and sharing knowledge. In this article we seek to contribute to this body of work by developing the following arguments: (1. The relational dimension refers to relationships between actors, and describes aspects such as friendship bonds, shared standards, mutual duties, and identification, all of which influence the behavior of individuals in different social contexts (Coleman, 1988; Nahapiet, 2008). Analysis of this dimension is based on trust, which is one of the main SC drivers, and on the standards and rules of conduct, which are aspects that facilitate SC.

SC is a resource that is developed by organizations through their relationships with other organizations (Zahra, 2010). It can also be interpreted as a manager's willingness to make resources available to a given actor by way of reciprocal trust relationships (Arregle, 2010; Hitt, Sirmon, & Very, 2007). Relationship networks are a key resource for SC (Melo et al., 2015), since they can be formed by managers themselves through their social skills (Ducci & Teixeira, 2011). SC can provide organizations with different types of resources, among them information, knowledge, technology, financial capital, position in the network and relationships with strategic actors (Arregle et al., 2007).

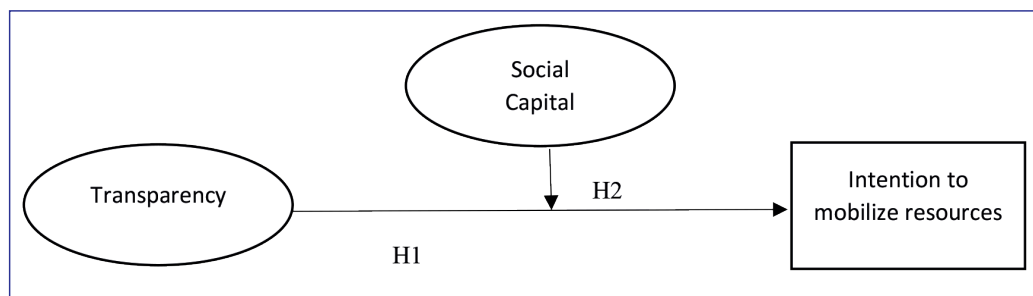
Most studies that have focused on investigating SC in the organizational context take for-profit organizations as their field of study. Although the RBV shows strategic precepts in competitive environments (L. Oliveira, 2008), some of its premises, particularly those that relate to the role played by resources and capabilities, can be taken into consideration at the time for analyzing non-profit organizations (L. M. Costa et al., 2020; R. R. P. Tondolo et al., 2016, R. R. P. Tondolo et al., 2019).

The RBV, which is used as a lens to help understand SC better, can also be applied to CSOs as organizations that need resources as much as for-profit organizations. CSOs need resources and capabilities in order to play their social role effectively and meet their organizational goals, and these internal resources and capabilities of organizations effectively contribute to the strategies and sustainability of CSOs. It is important to invest in relationships that are able to promote development through trust and reciprocity-based bonds to make resource acquisition and cooperation between organizations easier (Nahapiet, 2008; Son, 2015). SC is the means used by CSO managers to access the funds that organizations use for implementing their social actions and projects (R. R. P. Tondolo et al., 2016). The following hypothesis is accordingly presented:

(H2): The incidence of social capital in the manager-sponsor relationship reinforces the effect of transparency in the intentions of non-profit managers to mobilize resources.

This study now presents its conceptual model that is based on the formulated hypotheses.

**Figure 1**  
**Conceptual model**



Source: Elaborated by the authors.

## METHODOLOGICAL PROCEDURES

A vignette-based experiment that adopted a between-subjects approach was conducted to meet the aim of the study (Bachrach & Bendoly, 2011; Eckerd, 2016; Rungtusanatham et al., 2011). This method enables individuals' judgments, preferences, or decisions to be influenced by manipulating specific levels of interest factors (Eckerd, 2016; Rungtusanatham, Wallin & Eckerd, 2011) in order to change the descriptions of a scenario (Croson et al., 2013). These procedures enable the experiment to be replicated and extrapolated because of its great potential for external validity (Eckerd, DuHadway, Bendoly, Carter, & Kaufmann, 2021).

### Design of the vignette

Development of the vignette was based on the creation and validation steps suggested by Rungtusanatham et al. (2011). Information about the context of the third sector was collected in the pre-project stage. The draft was discussed at the design stage with professors from an AACSB-accredited business school in Brazil. The vignette was tested at the post-project stage with eighty MBA students who have management experience. The ANOVA results were satisfactory for manipulation and realism checks, a fact that validated the vignette for application purposes. The full vignette and the questionnaire are shown in Appendix A. The results of the experiment's check tests are available in the supplementary document.

### Experimental cues for transparency and social capital

Transparency and SC were the two independent variables included in the vignette. Two transparency levels were manipulated, namely: transparent and not transparent. At the first level, the vignette describes a sponsor that is not transparent, while the second level vignette describes the opposite situation, of a sponsor that is transparent in its actions. Two social capital levels were also manipulated, namely: having and not having SC. At the first level, the scenario presented in the vignette is that of



an organization that has never had a relationship with the sponsor, while the second level vignette describes the opposite scenario, in which the organization has already had a relationship with the sponsor.

## Dependent variable

The dependent variable's "intention to mobilize resources" was measured using one item. Participants playing the role of the manager of a third-sector organization were asked to determine whether they were likely to accept the sponsor's support based on the scenario described in the vignette they had just read.

## Participants

A total of 416 Brazilian participants with managerial expertise were recruited by Pollfish ([www.pollfish.com](http://www.pollfish.com)) to take part in this experiment, but 171 of them were excluded from the study because they did not correctly answer the attention check test. A further 149 were excluded because they had no expertise in managing third-sector organizations. The final sample, therefore, comprised ninety-two participants, of whom forty-six were women, and forty-six men. The participants' mean age was 31.38 years, and the mean length of their expertise in managing non-profit organizations was 5 years.

## Experimental procedures

All participants read the common module that introduced the scenario and attributed to them the role of a CSO manager in the first experimental stage. In the second module, each participant was randomly assigned (random assignment) to one of the four versions of the vignette by way of the A/B test, which is available on the SurveyMonkey Inc platform, and that comprised manipulation of the "transparency" and "social capital" variables. Participants were then invited to answer the resource mobilization question based on the scenario that had just been presented to them. They next answered the experiment's check questions (attention, realism, and manipulation). Finally, participants answered the questionnaire, which comprised a general sample that featured questions about their social orientation (SO), based on Buerke, Straatmann, Lin-Hi, and Müller (2017).

## Experiment check

Two attention-check questions were used to detect inattentive responses. This checking procedure is essential to the quality of the results of the experiment (Abbey & Meloy, 2017). The 171 participants who failed to answer these questions correctly were excluded from the experiment to ensure the quality of this procedure. Two other questions were used to check realism: the realism check plays an important role in ensuring quality and validation (Eckerd, 2016). Participants considered the scenario to be realistic, for a mean value of 4.8 ( $\pm 1.9$ ), and interesting, for a mean value of 5.1 ( $\pm 1.9$ ).

Although the manipulation check was performed at the vignette development and validation stages, one question was used for each variable. This test plays a key role in ensuring convergent validity in experiments (Bachrach & Bendoly, 2011; Rungtusanatham et al., 2011). With respect to the "transparency" variable, participants were asked to assess whether the sponsor was transparent in its actions, or not. ANOVA results indicated significant differences between the participants who were assigned to each of the assessed groups ( $F_{1,90} = 20.457$ ;  $p < 0.000$ ); the mean value recorded for the "not transparent" treatment was 3.98 ( $\pm 2.55$ ), whereas that recorded for the "transparent" treatment was 5.91 ( $\pm 1.44$ ). As for the "SC" variable, participants were asked to assess whether the sponsor already had a relationship with the CSO, or not. The ANOVA results indicated significant differences between the participants assigned to each of the groups investigated ( $F_{1,90} = 7.155$ ;  $p < 0.009$ ), whose mean value recorded for the "having SC" treatment was 3.47 ( $\pm 2.09$ ), whereas the one recorded for the "transparent" treatment was 4.62 ( $\pm 2.03$ ).

The demand effect refers to the likely tendency of participants to modulate their decision based on the dependent variable in order to present "proper behavior", based on the manipulation of influence variables in the vignettes (Zizzo, 2010). Based on this factor, two expedients were carried out to minimize this likely threat. The first used a between-subjects approach, according to which each participant only receives one of the combinations of randomly distributed vignettes. The second used an alternative variable – social orientation (SO) – to check whether the manipulation of independent variables would affect participants' SO. SO comprised three items adapted from Buerke et al. (2017). The results of the difference between means test indicated that transparency and SC variations did not have a significant effect on SO; any eventual demand effect, therefore, was ruled out.

Finally, a likely confounding factor was investigated based on the application of the discriminant validity test. This was done to check whether the manipulation of a given variable was affected by another variable in the experiment (Perdue & Summers, 1986; S. P. Thomas, R. W. Thomas, Manrodt, & Rutner, 2013). The results recorded for the difference between means test indicated that transparency and SC variations did not have a significant effect on the two manipulated variables and their respective manipulation tests.

## RESULTS AND DISCUSSION

Among the results recorded for the control variables (Table 1) “gender”, “age”, “CSO management expertise” (EXP) and “SO”, only those recorded for the EXP variable were positive and significant ( $b = 0.74$ ;  $p < 0.01$ ). This outcome indicated that the greater the participant’s expertise, the stronger their intention to mobilize resources (raise funds).

**Table 1**  
Multiple regression results

Dependable variable	Intention to Mobilize Resources	
	b	SE
(Constant)	1.75	1.59
<i>Control variables</i>		
Age	-0.03	0.03
Gender	-0.02	0.42
EXP	0.65**	0.24
SO	0.30	0,18
<i>Experimental variables</i>		
Transparency	1.58***	0.41
SC	0.15	0.42
<i>Interactions</i>		
Transparency x SC	0.76	0.82
R <sup>2</sup>		0.2753
R <sup>2</sup> change		0.0075
F-statistic		4.5596***
n		92

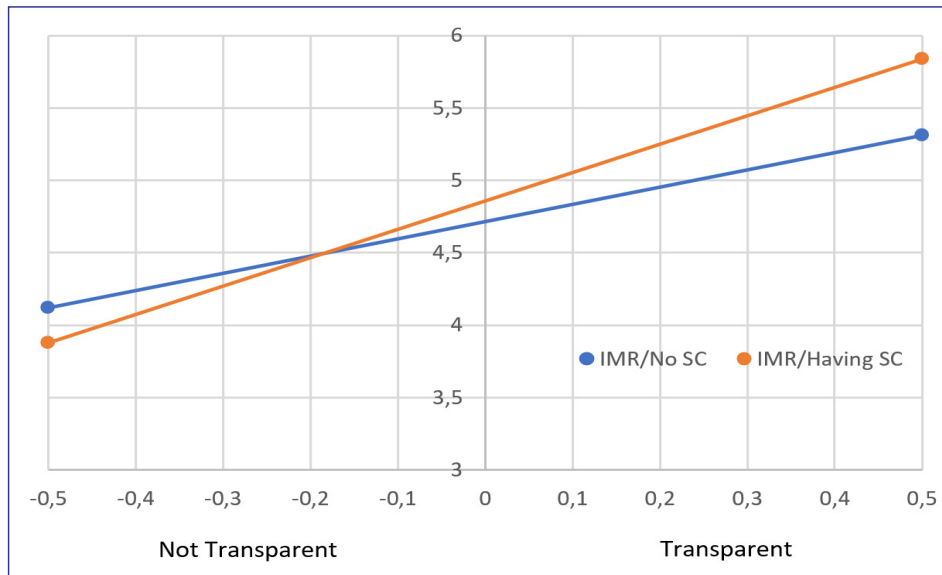
Notes: Significance levels \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\* $p < 0.001$ .

Estimated model at 95% CI and 10,000 *bootstrap*.

Source: Research data.

Multiple regression analysis was performed using the Process macro to check the hypotheses (Hayes, 2018). The results showed that transparency had a positive and significant effect on the managers’ intentions to mobilize resources ( $b = 1.58$ ;  $p < 0.001$ ), an outcome that supported hypothesis H1. Interaction between transparency and SC ( $b = 0.76$ ;  $p > 0.05$ ), on the other hand, did not show any significant effect on managers’ intentions to mobilize resources, an outcome that did not support hypothesis H2. Likewise, the SC variable had no significant direct effect on managers’ intentions to mobilize resources ( $b = 0.15$ ;  $p > 0.05$ ). Figure 2 shows the combined effect of transparency and SO on the managers’ intentions to mobilize resources. Although the data shown in Table 1 did not support hypothesis H2, it is worth emphasizing that the highest level of intention to mobilize resources was observed for the combination between the “transparent” and “having SC” variables.

**Figure 2**  
**Transparency-SO interaction in managers’ intentions to mobilize resources (IMR)**



Source: Research data.

Table 2 presents the conditional effect analysis based on the Johnson-Neyman technique. This analysis enabled the limits of interaction between variables to be observed. As expected from the results in Table 1, SC did not change the significance or effect of transparency on the managers’ intention to mobilize resources. It is worth noting, however, that whenever there was SC, the transparency effect value increased from 1.20 to 1.96, and the significance level went from ( $p < 0.05$ ) to ( $p < 0.001$ ). SC, therefore, also contributed to CSO managers’ intentions to mobilize resources, due to the enhanced transparency effect.

**Table 2**  
**Conditional effects analysis**

SC	Effect	SE	t	p	LLCI	ULCI
Without	1.20	0.58	2.06	0.0429*	0.04	2.36
With	1.96	0.57	3.43	0.0009***	0.82	3.10

Notes: Significance levels \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$ .

Source: Research data.

Experimental results confirmed hypothesis H1 and provided evidence that CSO managers are more likely to mobilize resources when sponsors are transparent in their actions. These findings corroborate the premise that managers play an active role in maintaining the image of CSOs and their own image as professionals (Chowdhury et al., 2019; Striebing, 2017) by not accepting funds whose origins are dubious. The results emphasized the important role played by transparency in relationships established by CSO managers who, even when they are operating in a scenario of funds’ scarcity, reject the possibility of accessing resources that may jeopardize both their reputation and that of their organization. Transparency can be understood as the organizational capability that managers exercise (Heald, 2006), which is capable of influencing resource mobilization (R. R. P. Tondolo et al., 2019).

On the other hand, these experimental results did not support hypothesis H2, since SC had no significant effect on the association between transparency and resource mobilization. A more detailed analysis of the results, however, raised some caveats. First, the highest value recorded for managers’ intentions to mobilize resources was observed when sponsors were transparent in their actions and when SC was part of the CSO manager-sponsor relationship. Second, although the moderating effect of SC on the association between transparency and the managers’ intentions to mobilize resources was not significant, the transparency effect on their intention to do so increased when SC was part of the manager-sponsor relationship. Thus, the important role played by SC in CSOs should not be disregarded, particularly when it comes to resource mobilization.



## CONCLUSION

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The aim of this study was to analyze the effect of transparency and the moderating effect of social capital on CSO managers' intentions to mobilize resources. A vignette-based experiment was carried out with ninety-two CSO managers, using a between-subjects approach.

The results showed the central effect of sponsor transparency on CSO managers' intentions to mobilize resources. They did not, however, support the hypothesis that SC would have an important moderating effect on the association between transparency and the managers' intentions to mobilize resources. Although SC increased the power of the transparency effect on managers' intentions to mobilize resources, it was not significant. Thus, it is possible to conclude that both the transparency of sponsors' actions and SC participation in the sponsor-CSO manager relationship are determining factors in managers' intentions to mobilize resources.

The current research has empirically shown the important role played by transparency in a CSO context. Previous studies had already emphasized the relevant role played by transparency in resource capture and mobilization by CSOs (Dall'Agnol et al., 2017), as well as the need to conduct further studies on transparency, focusing on CSOs internally (Martins & Olivieri, 2019). This article, therefore, is one of the first studies to empirically explore the causal relationship of the transparency effect from the perspective of CSO managers.

The study showed that managers were not willing to tarnish their organizations' reputations, or their own professional reputations, by accepting funds from sponsors they suspect of not acting in a transparent manner. This outcome provides evidence of the growing pressure of society for transparency in CSO management processes (Mansur & Teodósio, 2016; P. Mendonça & Falcão, 2016). Transparency mechanisms play a key role in identifying likely deviations in the practices of CSOs that could affect their legitimacy (Alves & M. M. Costa, 2020). Findings of the current study also contribute to a better understanding of transparency as an organization's capabilities as exercised by its managers, and the effect of this capability on resource mobilization processes. Transparency, particularly of the spontaneous type, nowadays plays an increasingly decisive role when it comes to CSOs obtaining funds (Becker, 2018).

This research also contributes by highlighting the limits of SC. When SC is part of the manager-sponsor relationship, it can presumably mitigate the sponsors' lack of transparency, due mainly to their existing relationships and established bonds. It is possible to see, however, that SC does not have as large an effect on the intention to mobilize resources as transparency, and it reinforces positive attitudes in the sponsor/manager relationship.

This study was limited to quantitatively analyzing the effect of transparency and SC on managers' intentions to mobilize resources based on two levels of transparency and two levels of SC (having/not having), respectively. It was never the intention, however, to separate quantitative analysis from qualitative analysis, since these boundaries are not a reality in the social sciences (King, Keohane, & Verba, 1994); they have their own role to play and have their own importance in this field. Their interaction also plays key role in the management knowledge-construction process (Fernandes, Teixeira, Nascimento, & Tude, 2021). This study addressed the effect of transparency and social capital on the intention to mobilize resources in terms of their intensity, and the significance of the relationship that was investigated and its conditioning factors (Hayes, 2018). Therefore, further in-depth studies should be conducted to investigate the reasons for the association between transparency, social capital, and resource mobilization.

This study also analyzed a scenario in which measuring managers' intentions to mobilize resources was based on their likelihood of accepting financial support from sponsors to participate in a public invitation to apply for a grant. It was carried out from the perspective of CSO managers, but donors' decisions were not analyzed. Future research can expand and compare these results with other transparency and SC levels. Other vignette scenarios can also be used in these studies, which should explore the role played by the reputation and image of organizations and their managers in the transparency context, and in the decision-making process from the donor organizations' perspective.

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## APPENDIX A – VIGNETTE AND QUESTIONNAIRE

### A1 – Common module

The *Fundação BIO* (BIO Foundation) has issued an invitation to apply for grants for projects. The aim of this invitation is to meet your organization's performance goals. The grant of as much as R\$ 500,000.00 is a significant amount when you take into consideration the national scenario. However, one of the requirements in this public notice invitation is that the organization submitting the project must prove it is able to provide a financial counterpart of R\$ 200,000.00. The CSO you manage does not have these funds, but you can obtain them from your local partners. As the amount to be provided is significant, you immediately rule out the likelihood of raising these funds by way of donations, either from individuals or from local government. Considering the time constraint, your only alternative is to get support from private companies, and after contacting several of them, one agrees to support the project.

*JK Investimentos* (JK Investments) is a large company, which is acknowledged countrywide for operating in several sectors and for being a profitable company in its segment. The aforementioned company, which has considerable assets and has been operating in the market for several decades, is willing to contribute to the project.

### A2 – Experimental stimuli - 2 x 2 factorial arrangement

#### A2.1 – Transparent and having social capital

*JK Investimentos* is **part**<sup>1</sup> of a network of partner companies supporting your organization, and it **has already supported** some of your previous projects. **You have had a relationship** with JK for many years, **you know** the manager of the social accountability sector **very well**, and **you trust the company**. The company **strives to be transparent** in all its actions; it **presents** its social balance sheet on a yearly basis and **discloses** its financial statements to society on its website. Before confirming this partnership, you try to certify the origin of the funds allocated by the company to your project and you **find no irregularities**.

#### A2.2 – Transparent, but having no social capital

*JK Investimentos* is **not part** of the network of partner companies supporting your organization and it has **never supported** your previous projects. You **have never had a relationship with** JK, you **do not know** the manager of the social accountability sector very well, and **you cannot say** that you trust this company. The company **strives to be transparent** in all its actions; it **discloses** its social balance sheet **on a yearly basis** and **publishes** its financial statements to society on its website. Before confirming this partnership, you try to certify the origin of the funds allocated by the company to your project and you **find no irregularities**.

#### A2.3 – Not transparent but has social capital

*JK Investimentos* is **part** of a network of partner companies supporting your organization and it **has already supported** some of your previous projects. **You have had a relationship** with this company for many years; **you know** the manager of the social accountability sector very well and **you trust** JK. The company **does not strive** to be transparent in all its actions; it **does not present** its social balance sheet on a yearly basis, and it **does not disclose** its financial statements to society on its website. Before confirming this partnership, you try to certify the origin of the funds allocated by the company to your project and you **find there are irregularities**.

#### A2.4 – Not transparent and has no social capital

*JK Investimentos* is **not part** of a network of partner companies supporting your organization and it **has never supported** your previous projects. You **have never had a relationship** with this company; you **do not know** the manager of the social accountability sector very well and **you cannot say** that you trust JK. The company **does not strive** to be transparent in all its actions; it **does not present** its social balance sheet on a yearly basis, and it **does not disclose** its financial statements to society on its website. Before confirming this partnership, you try to certify the origin of the funds allocated by the company to your project and you **find there are irregularities**.

<sup>1</sup>Text parts highlighted in bold are those changed between manipulations. They were not highlighted at the time the experiment was conducted.

### A3 – Questions about the scenario presented to participants

Based on the scenario presented to you, please answer the questions below.

#### A3.1 – Dependent variable

Q1) Based on the case described to you, how likely are you to accept support from *JK Investimentos*?

Very unlikely	1	2	3	4	5	6	7	Very likely
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#### A3.2 – Realism

Q2.1) Based on the scenario presented to you, do you consider it to be interesting?

Very unlikely	1	2	3	4	5	6	7	Very likely
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Q2.2) How interesting do you find the scenario presented to you?

Very unlikely	1	2	3	4	5	6	7	Very likely
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#### A3.3 – Attention check test

Q3) Who are you in this context?

- Manager of a social organization  
 Director of *JK Investimentos*

Q4) What is your main concern in this context?

- Finding a sponsoring company  
 Buying a product

#### A3.4 – Manipulation check

Based on the scenario presented to you, please answer the following questions:										
1	JK Investimentos already has a relationship with your social organization. *	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
2	JK Investimentos has already sponsored other projects developed by your social organization.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
3	JK's social accountability manager is someone you know.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
4	JK Investimentos strives to be transparent in its actions. *	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
5	JK Investimentos shows irregularities in the origin of its resources.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
6	JK Investimentos presents its social balance sheet on a yearly basis.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree

All six questions were used to check the manipulation test at the vignette validation stage. Questions marked with \* were kept in the manipulation test applied at the final data collection stage.



## A4 – Questions about participants and sample-featuring questions

THE FOLLOWING QUESTIONS ARE **NOT** ASSOCIATED WITH THE SCENARIO DESCRIBED ABOVE.

Based on your perception as a manager, please select the answer that best matches your professional practice.

### A4.1 – Social orientation (Buerke et al., 2017)

1	In my opinion, socially acting with accountability should be the basis of all decisions.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
2	From my perspective, companies' social accountability goes beyond profits.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree
3	In my opinion, sustainability is more important to society than economic growth.	Strongly Disagree	1	2	3	4	5	6	7	Totally agree

### A4.2 – Sample featuring

<b>Gender</b> <input type="checkbox"/> Female <input type="checkbox"/> Male <input type="checkbox"/> other	How old are you?
<b>Your role is:</b> <input type="checkbox"/> Paid <input type="checkbox"/> Voluntary	<b>Total expertise in managing social organizations (years):</b> (1) none (zero) (2) less than a year (3) from 1 to 5 years (4) from 6 to 10 years (5) more than 10 years

## SUPPLEMENTARY DOCUMENT

## B – RESULTS OF THE MANIPULATION CHECK – VIGNETTE DEVELOPMENT STEP

## B1 – Transparency

**Table 1**  
**Descriptives**

		N	Mean	Std. Deviation	Std. Error
<i>JK Investimentos</i> strives to be transparent in its actions.	Not transparent	34	1.91	1.564	.268
	Transparent	46	5.67	1.826	.269
	Total	80	4.08	2.535	.283
<i>JK Investimentos</i> shows irregularities in the origin of its resources.	Not transparent	34	4.76	2.310	.396
	Transparent	46	2.37	1.970	.291
	Total	80	3.39	2.421	.271
<i>JK Investimentos</i> presents its social balance sheet on a yearly basis.	Not transparent	34	1.76	1.742	.299
	Transparent	46	6.07	1.583	.233
	Total	80	4.24	2.697	.301

Source: Study data.

**Table 2**  
**ANOVA**

		Sum of Squares	df	Mean Square	F
<i>JK Investimentos</i> strives to be transparent in its actions.	Between Groups	276.706	1	276.706	93.496
	Within Groups	230.844	78	2.960	
	Total	507.550	79		
<i>JK Investimentos</i> shows irregularities in the origin of its resources.	Between Groups	112.152	1	112.152	24.934
	Within Groups	350.835	78	4.498	
	Total	462.988	79		
<i>JK Investimentos</i> presents its social balance sheet on a yearly basis.	Between Groups	361.566	1	361.566	132.453
	Within Groups	212.922	78	2.730	
	Total	574.488	79		

Source: Study data.

**Table 3**  
**ANOVA**

		Sig.
<i>JK Investimentos</i> strives to be transparent in its actions.	Between Groups	.000
	Within Groups	
	Total	
<i>JK Investimentos</i> shows irregularities in the origin of its resources.	Between Groups	.000
	Within Groups	
	Total	
<i>JK Investimentos</i> presents its social balance sheet on a yearly basis.	Between Groups	.000
	Within Groups	
	Total	

Source: Study data.

## B2 – Social Capital

**Table 4**  
**Descriptives**

		N	Mean	Std. Deviation	Std. Error
JK Investimentos already has a relationship with your social organization.	No social capital	41	2.56	2.157	.337
	Has social capital	39	4.87	2.364	.379
	Total	80	3.69	2.529	.283
JK Investimentos has already sponsored other projects developed by your social organization.	No social capital	41	2.02	1.930	.301
	Has social capital	39	4.23	2.507	.402
	Total	80	3.10	2.478	.277
JK's social accountability manager is someone you know.	No social capital	41	2.07	1.903	.297
	Has social capital	39	4.56	2.479	.397
	Total	80	3.29	2.522	.282

Source: Study data.

**Table 5**  
**ANOVA**

		Sum of Squares	df	Mean Square	F
<i>JK Investimentos</i> already has a relationship with your social organization.	Between Groups	106.731	1	106.731	20.893
	Within Groups	398.457	78	5.108	
	Total	505.187	79		
<i>JK Investimentos</i> has already sponsored other projects developed by your social organization.	Between Groups	97.301	1	97.301	19.566
	Within Groups	387.899	78	4.973	
	Total	485.200	79		
JK's social accountability manager is someone you know.	Between Groups	124.017	1	124.017	25.566
	Within Groups	378.370	78	4.851	
	Total	502.387	79		

Source: Study data.

**Table 6**  
**ANOVA**

		Sig.
JK Investimentos already has a relationship with your social organization.	Between Groups	.000
	Within Groups	
	Total	
JK Investimentos has already sponsored other projects developed by your social organization.	Between Groups	.000
	Within Groups	
	Total	
JK's social accountability manager is someone you know.	Between Groups	.000
	Within Groups	
	Total	

Source: Study data.

**C – EXPERIMENTAL CHECKS WITH FINAL SAMPLE****C1 – Attention test****Table 7**  
**Who are you in this context?**

		Frequency	Percentage	Valid percentage	Cumulative percentage
Valid	Manager of a social organization	92	100.0	100.0	100.0

Source: Study data.

**Table 8**  
**What is your main concern in this context?**

		Frequency	Percentage	Valid percentage	Cumulative percentage
Valid	Finding a sponsoring company	92	100.0	100.0	100.0

Source: Study data.

**.C2 – Realism test****Table 9**  
**Descriptive statistics**

	N	Minimum	Maximum	Mean	Std Deviation
Based on the scenario presented to you. do you consider it interesting?	92	1	7	4.75	1.902
How interesting do you find the scenario presented to you?	92	1	7	5.07	1.856
No. valid (on the list)	92				

Source: Study data.

**C3 – Manipulation Check****C3.1 – Transparency****Table 10**  
**JK Investimentos strives to be transparent in its actions**

Transparency	Mean	N	Std. Deviation
Not transparent	3.98	49	2.554
Transparent	5.91	43	1.444
Total	4.88	92	2.310

Source: Study data.

**Table 11**  
**ANOVA**

		Sum of Squares	df
MC4_ JK Investimentos strives to be transparent in its actions. * Transparency	Between groups (Combined)	85.077	1
	Within groups	400.607	90
	Total	485.685	91

Source: Study data.

**Table 12**  
**ANOVA**

		Mean Square	F	Sig.
MC4_ JK Investimentos strives to be transparent in its actions. * Transparency	Between groups (Combined)	85.077	19.113	.000
	Within groups			
	Total			

Source: Study data.

**C3.2 – Social Capital****Table 13****JK Investimentos already has a relationship with your social organization**

Social Capital	Mean	N	Std. Devition
No SC	3.47	45	2.085
Has SCh	4.62	47	2.038
Total	4.05	92	2.130

Source: Study data.

**Table 14**  
**ANOVA**

		Sum of Squares	df
MC1_ JK Investimentos already has a relationship with your social organization. * * Social capital	Between groups (Combined)	30.422	1
	Within groupss		90
	Total	412.728	91

Source: Study data.

**Table 15**  
**ANOVA**

		Mean Square	F	Sig.
MC1_ JK Investimentos already has a relationship with your social organization. * * Social capital	Between groups (Combined)	30.422	7.162	.009
	Within groups			
	Total			

Source: Study data.

**C4 - Demand effect****C4.1 - Social Orientation x Social Capital****Table 16**  
**Social Orientation**

Social Capital	Mean	N	Std. Devition
No SC	6.0222	45	1.30973
Has SC	6.4468	47	.95117
Total	6.2391	92	1.15425

Source: Study data.

**Table 17**  
**ANOVA**

		Sum of Squares	df	Mean Square	
SO * Social Capital	Between groups	(Combined)	4.144	1	4.144
	Within groups			90	1.301
	Total		121.239	91	

Source: Study data.

**Table 18**  
**ANOVA**

		F	Sig.	
SO * Social Capital	Between groups	(Combined)	3.185	.078
	Within groups			
	Total			

Source: Study data.

**C4.2 - Social Orientation x Transparency****Table 19**  
**Social orientation**

Transparency	Mean	N	Std. Devition
Not transparent	6.1633	49	1.23063
Transparent	6.3256	43	1.06840
Total	6.2391	92	1.15425

Source: Study data.

**Table 20**  
**ANOVA**

		Sum of Squares	df	Mean Square	
X_SO * Transparency	Between groups	(Combined)	.603	1	.603
	Within groups			90	1.340
	Total		121.239	91	

Source: Study data.



**Table 21**  
**ANOVA**

		F	Sig.
X_SO * Transparency	Between groups (Combined)	.450	.504
	Within groups		
	Total		

Source: Study data.

**C5 – Confounding****C5.1 – JK Investimentos strives to be transparent in its actions. X Social Capital****Table 22**  
**Social Capital**

Capital Social		MC4_ JK Investimentos strives to be transparent in its actions
No SC	Mean	4.98
	N	45
	Std. Dev.	2.261
Has SCh	Mean	4.79
	N	47
	Std. Dev.	2.377
Total	Mean	4.88
	N	92
	Std. Dev.	2.310

Source: Study data.

**Table 23**  
**ANOVA**

		Mean Square
MC4_ JK Investimentos strives to be transparent in its actions. * Social Capital	Between groups (Combined)	.835
	Within groups	
	Total	

Source: Study data.

**Table 24**  
**ANOVA**

		F	Sig.
MC4_ JK Investimentos strives to be transparent in its actions. * Social Capital	Between groups (Combined)	.155	.695
	Within groups		
	Total		

Source: Study data.

## C5.5 - JK Investimentos already has a relationship with your social organization. X Transparency

**Table 25**  
**Transparency**

Transparency		MC1_ JK Investimentos already has a relationship with your social organization
Not transparent	Mean	4.02
	N	49
	Std. Dev.	2.222
Transparent	Mean	4.09
	N	43
	Std. Dev.	2.045
Total	Mean	4.05
	N	92
	Std. Dev.	2.130

Source: Study data.

**Table 26**  
**ANOVA**

			Mean Square
MC1_ JK Investimentos already has a relationship with your social organization.	Between groups	(Combined)	.121
	Within groups		
	Total		

Source: Study data.

**Table 27**  
**ANOVA**

			F	Sig.
MC1_A JK investimentos already has a relationship with your social organization. * Transparency	Between groups	(Combined)	.026	.871
	Within groups			
	Total			

Source: Study data.