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## Research Proposal for Dissertation

# Impact of Brand Equity on the resources of non-profit organisations in Austria

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## Abstract

Austrian non-profit organisations (NPOs) play a central role in society and rely on donations and voluntary work to fulfil their missions. Despite the high brand awareness of many NPOs, it remains unclear what influence brand perception has on the willingness to donate and to what extent brand equity contributes to the long-term securing of resources. This dissertation analyses the relationship between brand equity and donations of Austrian NPOs and combines approaches from marketing research with concepts from nonprofit and philanthropy research.

The methodological approach is mixed methods, combining a systematic literature review, an analysis of existing studies on giving and the author's own quantitative survey. Structural equation modelling (SEM) is used to estimate the influence of the brand equity factors to donations.

## 1 Introduction

Nonprofit organisations (NPOs) in Austria are vital to the country's social and economic well-being. In 2021, NPOs contributed a staggering 12 billion euros to the economy, accounting for 3.3% of the total output. This puts them ahead of significant sectors like 'accommodation and food services' and 'arts and entertainment' (Bundesministerium für Soziales, Gesundheit, Pflege und Konsumentenschutz 2023). Beyond their economic significance, these organizations play a crucial role in providing humanitarian aid, social services, and cultural or sports activities. They are, as some say, the glue that holds society together.

While academic literature has extensively examined the importance of branding in the for-profit sector, analysing many industries in detail, the role of brands in the nonprofit sector remains largely unexplored. The concept of brand equity is a vital metric in branding research, yet it is rarely applied in the context of nonprofit organisations (Aaker 1991, 1996, 2014; Keller 1993, 2016).

Brands play vital roles in the nonprofit sector. They build trust, facilitate orientation, and significantly influence donation willingness, volunteer engagement, and long-term support from individuals and organisations (Becker et al. 2020; Werke and Bogale 2023). In Austria, yet there is a lack of studies systematically examining the link between brand perception and resource mobilisation. This dissertation aims to analyse the impact of brand equity on resource acquisition in Austrian nonprofit organisations. It also provides practical recommendations for the strategic positioning of nonprofit organizations, contributing to the sector's efficiency.

The author of this dissertation has led strategic nonprofit brand management for nearly ten years as Head of Marketing and Communications for the Austrian Red Cross, firmly embedding him in Austria's nonprofit landscape.

## 2 Research Questions

### Overall research question

- What is the impact of brand equity on private donations to Austrian non-profit organisations (NPOs)?

## **Subordinate research questions**

- a. Which components of brand equity influence the private donations to of Austrian NPOs and to what extent?
- b. To what extent are the results of the Austrian study comparable with the international work on Nonprofit-Brand Equity? What are the similarities and differences?
- c. Is there an influence of the donor perspective on the beneficiary or on the cause in terms of brand equity?

## **3 Theoretical and conceptual Framework**

This chapter provides an overview of key theoretical concepts relevant to the study of brand equity in the nonprofit sector. First, the field of nonprofit organisations is examined from different perspectives, followed by an analysis of donor behaviour and theories of donor decision making. The concepts of brand management and nonprofit branding are then introduced, along with various models of brand equity, to provide a conceptual framework for the subsequent research.

### **3.1 Nonprofit Organisations**

Categorising non-profit organisations is a challenging task. Different classifications exist depending on the perspective and academic discipline. Political, fiscal and legal aspects also need to be taken into account. While in many academic and policy contexts NPOs are considered as a separate sector alongside the market and the state, the practical delineation poses several challenges.

Distinguishing NPOs from other social actors is often complex, especially in relation to governmental (sovereign) organisations. The 'Vienna School' of NPO research defines several characteristics of NPOs, which apply in varying degrees (Meyer et al. 2022): (1) a minimum degree of formal organisation, (2) non-governmental status, (3) no distribution of profits to owners or members, (4) a minimum degree of self-governance and decision-making autonomy, and (5) a minimum degree of voluntariness. In Austria, for example, volunteer fire brigades are legally regarded as public corporations, but in many respects they display typical NPO characteristics (voluntary participation, dependence on donations, non-economic goals).

While traditional NPOs are defined by their public benefit orientation and renunciation of profit distribution, in many countries economically active organisations with social

objectives are also included. Salamon and Sokolowski (2016) emphasise that a clear categorisation is essential to measure this sector and highlight its social relevance. They propose an expanded definition that includes limited-profit enterprises and individual volunteering, in addition to traditional NPOs. This broader definition allows for better statistical measurement and recognition of the diverse activities within the third sector.

For my analyses - at least for the general survey - I will therefore include volunteer fire brigades, not least because of their status as eligible for tax deductible donations from a fiscal perspective. For the purposes of my analyses, organisations are included based on whether they can receive donations from private individuals. The charitable or non-profit status according to Austrian tax law serves as an indicator for inclusion.

### **3.2 Giving**

(Charitable) giving is a cornerstone of nonprofit organizations (NPOs), enabling them to address societal challenges and fulfill their missions. From a management perspective, understanding (private) donor behavior, optimizing fundraising strategies, and ensuring organizational accountability are critical to sustaining philanthropic support. Research highlights that donor motivations are multifaceted, encompassing altruism, social identity, and tax incentives (Bekkers and Wiepking 2011). Nonprofit managers must align fundraising appeals with these motivations while balancing operational efficiency. For instance, segmented communication strategies that cater to high-net-worth individuals versus small donors can enhance engagement and retention (Sargeant 2001). Additionally, the rise of digital platforms has reshaped fundraising, necessitating adaptive strategies to leverage social media and crowdfunding tools (Waters 2011).

#### **3.2.1 Giving in Austria**

Donations to nonprofit organizations are predominantly examined from diverse scientific perspectives. While most studies include charities, specifically social organizations, some focus explicitly on philanthropy. However, an analysis of the Austrian market—particularly when considering the top 25 Austrian donation recipients—must necessarily incorporate animal welfare organizations, universities and research institutions, as well as environmental protection organizations. Notably relevant in this context are major fundraising umbrella campaigns conducted in collaboration with the Austrian Broadcasting Corporation (ORF), such as 'Licht ins Dunkel' (for people with disabilities), 'Nachbar in Not' (international disaster relief), and, more recently, 'Österreich

hilft Österreich' (national disaster relief and social services), which isn't even put in the lists for 2023.

Organisation		In million €	
		2023	2022
1	Österreichisches Rotes Kreuz	118,72	109,00
2	Caritas Österreich	105,47	118,55
3	SOS Kinderdorf	45,21	45,53
4	Ärzte ohne Grenzen	33,43	36,93
5	Greenpeace	22,81	19,58
6	Licht ins Dunkel	22,30	21,09
7	Dreikönigsaktion	19,86	16,33
8	Missio – Päpstliche Missionswerke in Österreich	19,21	18,20
9	Nachbar in Not	17,92	52,58
10	Vier Pfoten Österreich	15,83	16,45
11	CARE Österreich	14,91	13,95
12	Diakonie – Brot für die Welt	14,26	14,10
13	Rote Nasen Clowndoctors	12,86	12,67
14	WWF Österreich	12,77	11,45
15	CONCORDIA Sozialprojekte	11,82	9,82
16	St. Anna Kinderkrebsforschung	11,36	15,03
17	Licht für die Welt	10,84	10,72
18	Salzburg Global Seminar	9,40	9,49
19	UNICEF	8,86	10,09
20	Volkshilfe	8,79	10,08
21	DEBRA Austria	7,79	7,29
22	Rahma Austria	7,70	4,83
23	Amnesty International	7,08	7,22
24	Tierschutz Austria	7,04	7,37
25	Sozial Medizinischer Dienst	7,03	6,42

Table 1: Top 25 donations in M€ per year receiving Organisations in Austria. Fundraising Austria (2024)

The Austrian Fundraising Association (2024) lists Animal welfare, Children and Domestic Disaster Relief as the three main areas of donations in Austria.

### 3.2.2 Models of (charitable) giving

Private donations to non-profit organisations are subject to a complex decision-making structure on the part of the donors. Social, psychological and socio-demographic factors are relevant here.

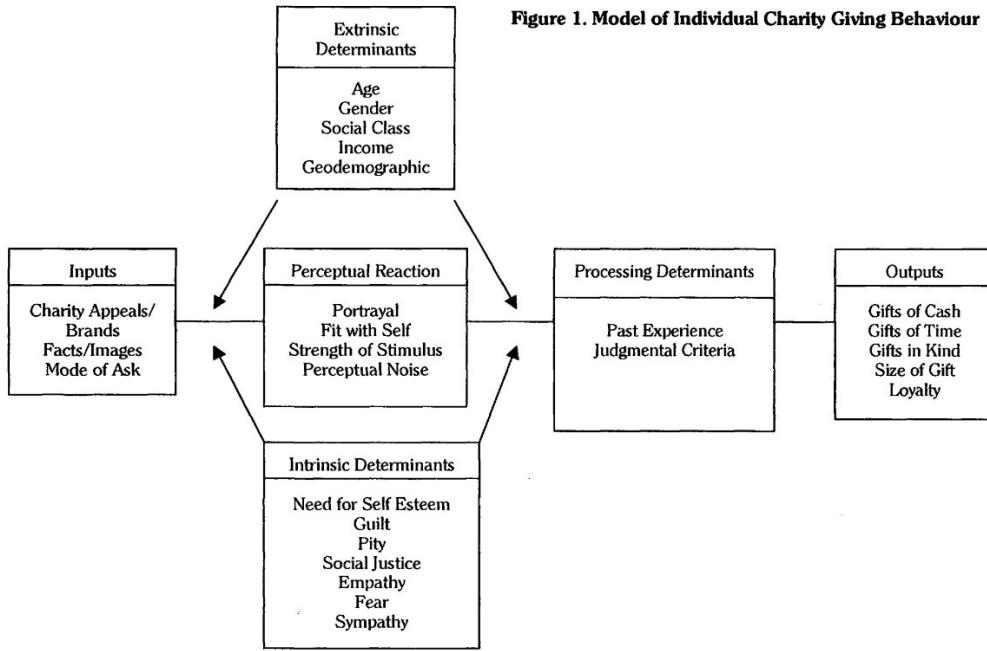


Figure 1: Decision structure for charitable donations (Sargeant, 1999). Naming by Sargeant.

One model (Sargeant 1999) examines giving to 'charitable organisations', i.e. for philanthropic and social purposes. It compares what Sargeant calls external and internal determinants - better described as sociological and psychological factors - perceptual processing and spending patterns to analyse the decision-making processes behind giving. First (far left in Figure 4), it is assumed that the future donor must learn about the donation opportunity, i.e. that an organisation contacts them. In the second level, the NPO's brand must be recognised or the donation must be requested before the third level provides the basis for decision-making, which then influences the decision-making process. Based on three perspectives, the extrinsic and intrinsic determinants and the perception component, different decision criteria are defined that influence whether donations are made, and if so, how much.

Donors seem to be more motivated when they believe that their contributions make a difference. Organisations should therefore promote transparency about the impact of their work. A study (Neumayr and Handy 2019) showed the different disposition of donations in Austria to different donation purposes - this time also more broadly including religious purposes and environmental protection, depending on the socio-demographic variables of the donors. It is interesting in this context that subjective factors of donors lead to the selection of donation purposes, while material factors such

as income have an influence on the amount of donations. Which factor has the strongest influence on donations? Neumayr and Handy show this quite clearly: 'When you are asked to'.

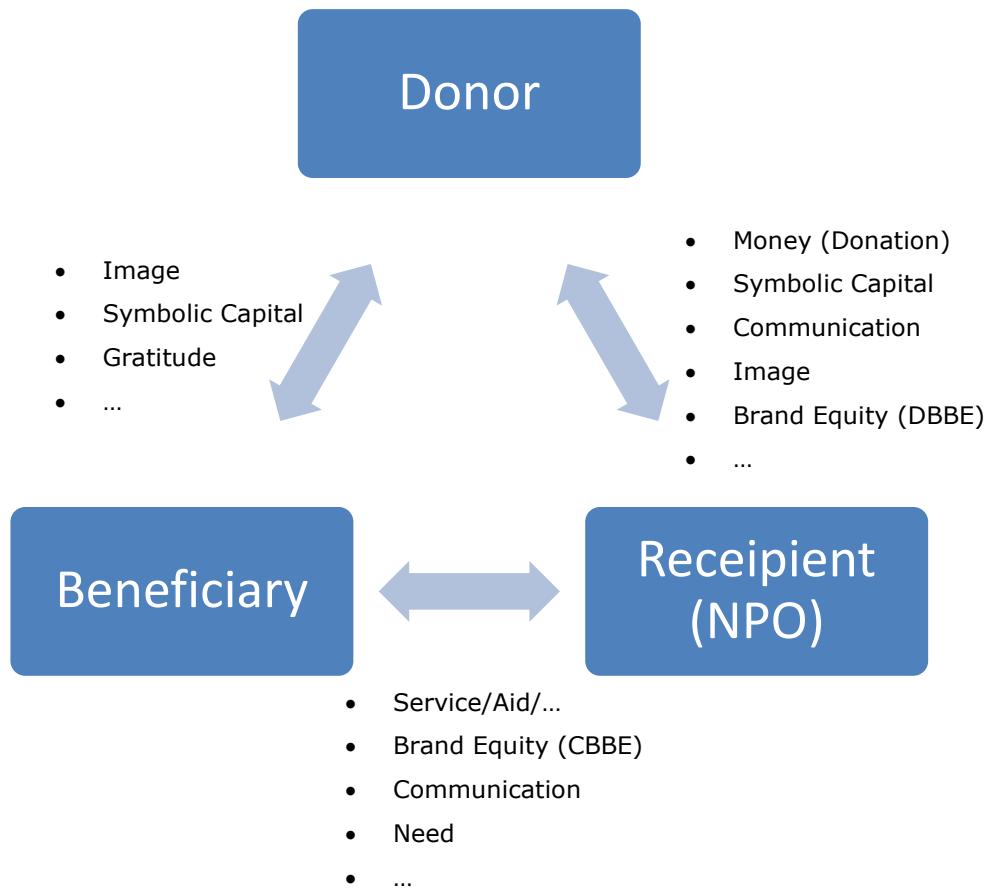


Figure 2: Charitable triad theory: overview of the three different relations (Figure created by the Author based on Chapman et al (2022) and own interpretation)

But is analysing only the relationship between donor and recipient organisations sufficient to fully explain giving behaviour? The Charitable Triad Theory (Chapman et al. 2022) extends this previously dyadic perspective, which focused solely on donor-recipient interactions, by introducing a triadic structure involving three actors: the donor, the recipient organisation and the beneficiary. As shown in the diagram, this triadic approach broadens the understanding of the relational dynamics involved. It emphasises that the relationships between the organisation and the beneficiary, and between the donor and the beneficiary - although these go beyond the direct flow of money - also shape the overall exchange process. Even beneficiary-to-donor causality becomes conceivable, for example in child sponsorship contexts. The incorporation of process theory into field theory thus clarifies the multidimensional nature of donation decisions, transforming Sargeant's originally donor-centred psychological decision-making

framework into a broader relational process embedded within the social field as proposed by Chapman.

### 3.3 Brands and their Relevance

'A brand is a positive prejudice', as described by Deichsel et al. (2017), outlining the sociological basis of branding and potentially bridging to the business-oriented view of brand management, which also strongly emphasises the consumer perspective. Specifically, in marketing, a brand is defined as a name or symbol used to identify and differentiate a product or service from others (Aaker and Biel 2013).

Brands go beyond simply identifying products or services; they serve as social markers, representing identity and status within social hierarchies. Pierre Bourdieu's (1982) foundational theory of distinction and habitus provides a framework for analysing how brands and other symbolic artefacts reinforce and reflect social stratification. Brands are thus not neutral choices, but indicators of economic, cultural and social capital, signalling group membership, education and taste (Holt 1998; Üstüner and Holt 2010; Errichiello 2017). Individuals use brand consumption to delineate social boundaries, to reinforce their social status, and to differentiate themselves from other groups without consciously doing so.

From a psychological perspective, brands greatly simplify consumer decision making by serving as heuristic devices to reduce complexity. Signalling theory provides an essential conceptual tool for understanding how brands reduce complexity by intentionally signalling product quality, credibility and reliability (Erdem and Swait 1998; Kirmani and Rao 2000) in some way in addition to the unintentional status-related signals or even encoded status messages. Brands as signals help to make decisions about functions or aspects, that are in unseen layers of product's or services' characteristics. Firms strategically invest in advertising, product design, sponsorship activities, and even into certificates for sustainability as credible signals that communicate attributes and quality to consumers, thereby reducing uncertainty.

Beyond the sociological and signalling functions, brands influence consumer behaviour through deep psychological mechanisms. Brands provide perceived utility by consistently meeting expectations of quality and functionality, thereby reducing perceived risk and fostering trust (Aaker 1996; Keller 1993). This trust, rooted in consistent brand performance and reliable communication (Chaudhuri and Holbrook 2001), forms an emotional foundation that lowers perceived risk on an individual level and supports lasting consumer-brand relationships.

Attitudes as latent constructs (Bagozzi 1978; Ostrom 1969) toward objects; in this perspective towards brands (Faircloth et al. 2001), integrate cognitive, affective, and behavioural components, ideally in congruence. While the cognitive aspects—thoughts, beliefs, and perceived facts about the brand—are most obvious and frequently discussed, the affective and behavioural components remain less visible and harder to measure directly. The affective component includes the feelings and emotional responses to brands. Behavioural components represent action tendencies, intentions, or predispositions to engage or disengage with a brand, reflecting strategic signalling and consumer response patterns.

Ultimately, the interplay of these sociological dispositions, psychological trust, and strategic signalling mechanisms shapes the overarching concept of brand equity, representing the shared social, cognitive, and emotional value embedded within consumer-brand relationships.

### **3.4 Brand Values and the Evolution of Brand Equity**

Integrating sociological and psychological perspectives, brand values represent deeply held perceptions, expectations and emotional attachments that consumers attribute to brands. Such values evolve into brand equity, which is defined as the value added by a brand beyond its functional benefits (Aaker 1991). Brand equity results from the interplay of brand awareness, perceived quality, brand associations, and brand loyalty, each of which is influenced by consumer interactions, perceptions, and social validation (Keller 2016). Brand associations (e.g., 'innovative' for Apple) are socially constructed through habitus and reinforced by more or less costly signals like R&D investments.

High brand equity enables companies to achieve premium pricing, consumer loyalty, and market differentiation, which has a significant impact on organisational performance and competitive advantage (Keller and Lehmann 2006). Brand equity serves as a meso-level concept that links social and psychological theories to strategic management applications. By harnessing the power of brands as symbols of social identity and cognitive simplifiers of consumer decisions, managers can strategically cultivate and enhance brand equity to ensure sustainable market success.

### 3.5 Brand Equity

In the English-language literature, a clear distinction is often made between 'brand value' - the financial valuation of a brand - and 'brand equity', which refers to consumer perceptions and associations. Later developments shifted the emphasis from short-term revenue perspectives to long-term strategic valuations.

Towards the end of the 20th century, brand research consolidated the concept of brand equity, particularly consumer-based brand equity (CBBE). Rather than using purely financial methods, CBBE assesses the price premium that consumers are willing to pay because of the influence of the brand through components of brand perception such as awareness, associations, perceived quality and loyalty (Aaker 1991, 1996; Aaker and Biel 2013; Aaker 2012; Keller 1993, 1999). These components, rather than purely financial methods, form the basis for assessing the impact of the brand on consumers' willingness to pay for products and services.

The CBBE model (Keller 1993) defines brand equity from the consumer's perspective. It arises when consumers respond differently to marketing activities based on their knowledge of a brand than they would for a generic or unknown product. This knowledge has two key components: Brand awareness (the ability of consumers to recognise or remember the brand) and Brand image (the associations consumers have with the brand). Positive, strong and unique associations ensure that consumers favour the brand, leading to higher brand loyalty and greater pricing power.

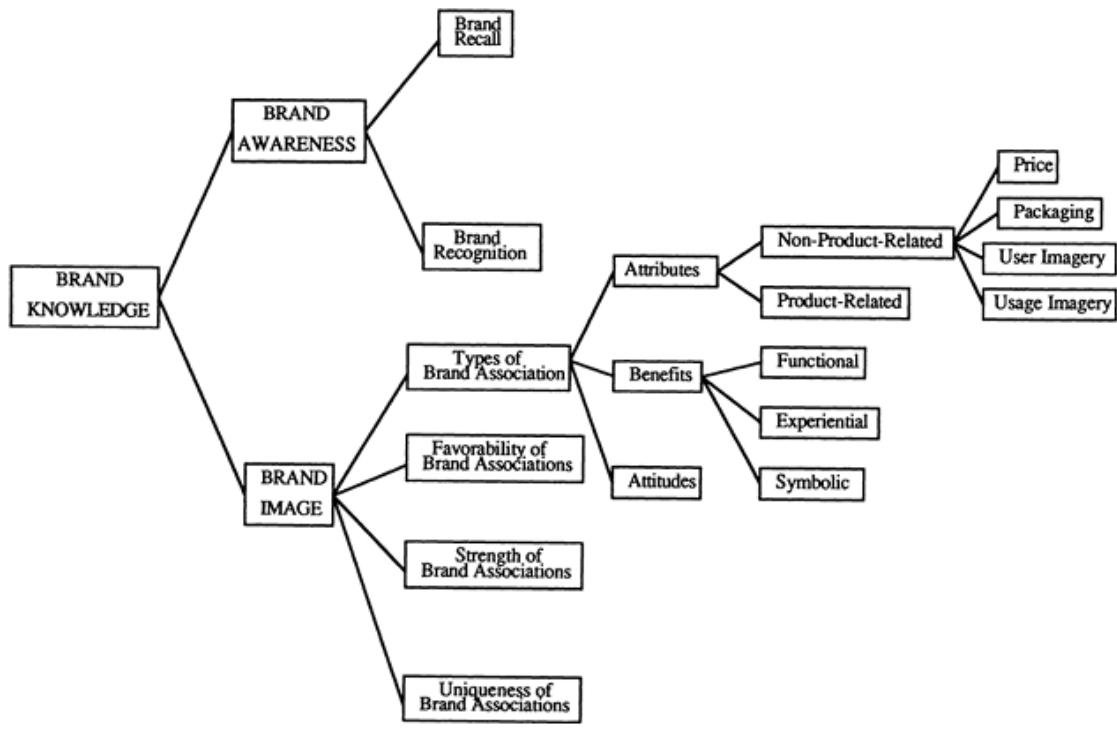


Figure 3: Brand Equity (Keller, 1993)

While awareness is defined as recall and recognition, both quite common measurements in marketing research, the brand image is more complicate to operationalise. It starts with the types of associations, the favorability of the associations, the strength of the associations and the uniqueness of the associations. Maybe that is the reason many marketers stop measuring after Recall and Recognition measures.

The Brand Equity Ten is a framework developed by David A. Aaker (1996) to systematically assess brand equity, going further than Keller. It consists of ten indicators grouped into five distinct dimensions: brand loyalty, brand awareness, perceived quality, brand associations and brand assets. These dimensions provide a structured analysis of a brand's market strength and consumer perception, enabling companies to assess their current market position and strategically enhance brand value.

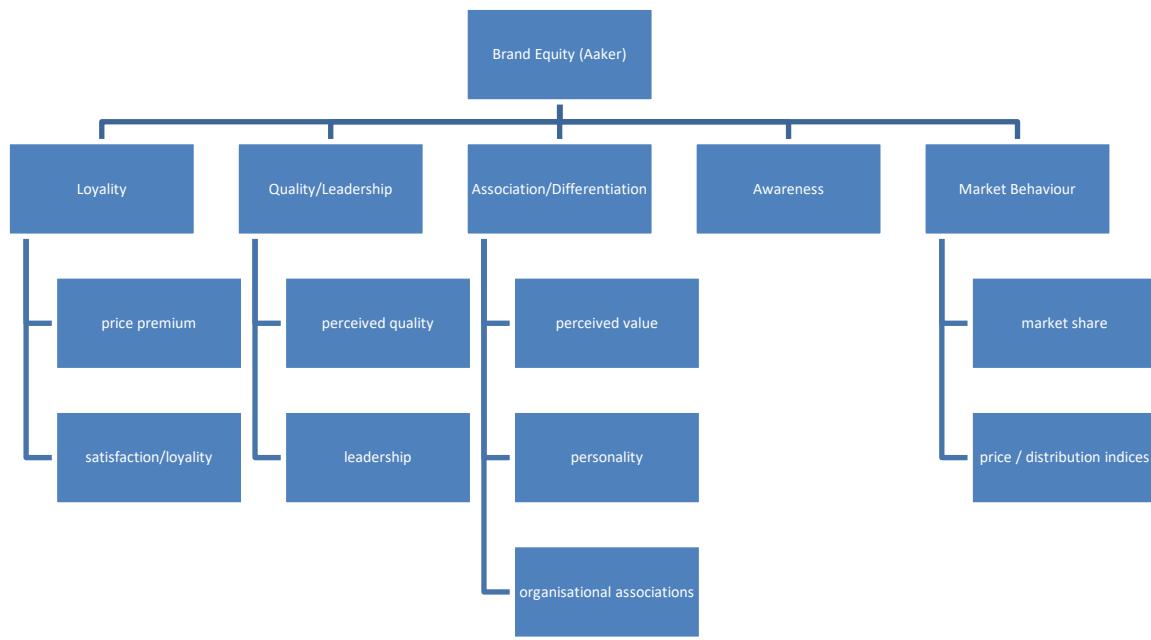


Figure 4: Aakers Brand Equity Ten Aaker (1996) (Figure created by the Author)

The first dimension, Brand Loyalty, measures consumer commitment to a brand through indicators such as market share and loyalty, which reflect both the extent and stability of customer loyalty. The second dimension, Brand Awareness, includes indicators that assess both general brand awareness and embedded brand recall, which refers to how deeply and readily a brand is remembered by consumers.

Perceived Quality assesses consumers' subjective judgments of a brand's quality relative to competitors, as well as the consistency and reliability of that perceived quality. The Brand Associations dimension captures intangible aspects such as brand personality - the human attributes that consumers attribute to a brand - and value associations, which refer to the values and beliefs associated with a brand. Finally, Brand Assets considers tangible and legal protection, such as patents and trademarks, as well as the level of investment in promotional activities to support the brand. Taken together, these dimensions provide organisations with a comprehensive view of their brand position and actionable insights to improve market performance. This concept is much easier to measure and many subsequent studies have been based on these dimensions of brand equity.

Many different adoptions of those concepts are used in specific Industries like: hospitality, sports, automotive, beverages, retail, pharmaceuticals, luxury goods or mobile communication. There is an interesting article about the wine industry and brand equity

### 3.6 Nonprofit Brand Equity

#### 3.6.1 Adaptation of commercial brand equity models to nonprofit context

While perceived product quality is central to brand equity in the for-profit sector, ethical standards and transparency in resource management become more important in nonprofit organisations (NPOs). In addition, cause-oriented NGOs differ significantly from other types of NPOs in terms of the operationalisation of brand equity, in particular through a stronger focus on value communication.

#### 3.6.2 Faircloth's Brand Equity model for nonprofits

Faircloth (2005) presents an innovative approach by extending the traditional concepts of brand equity, predominantly explored within the for-profit sector by scholars such as Aaker (1991) and Keller (1993), to the nonprofit domain. Faircloth's work is distinctive in its focus on the biased behavioural intentions of resource providers, specifically donors and volunteers, in contrast to the for-profit context where brand equity typically revolves around financial outcomes like market share and profitability.

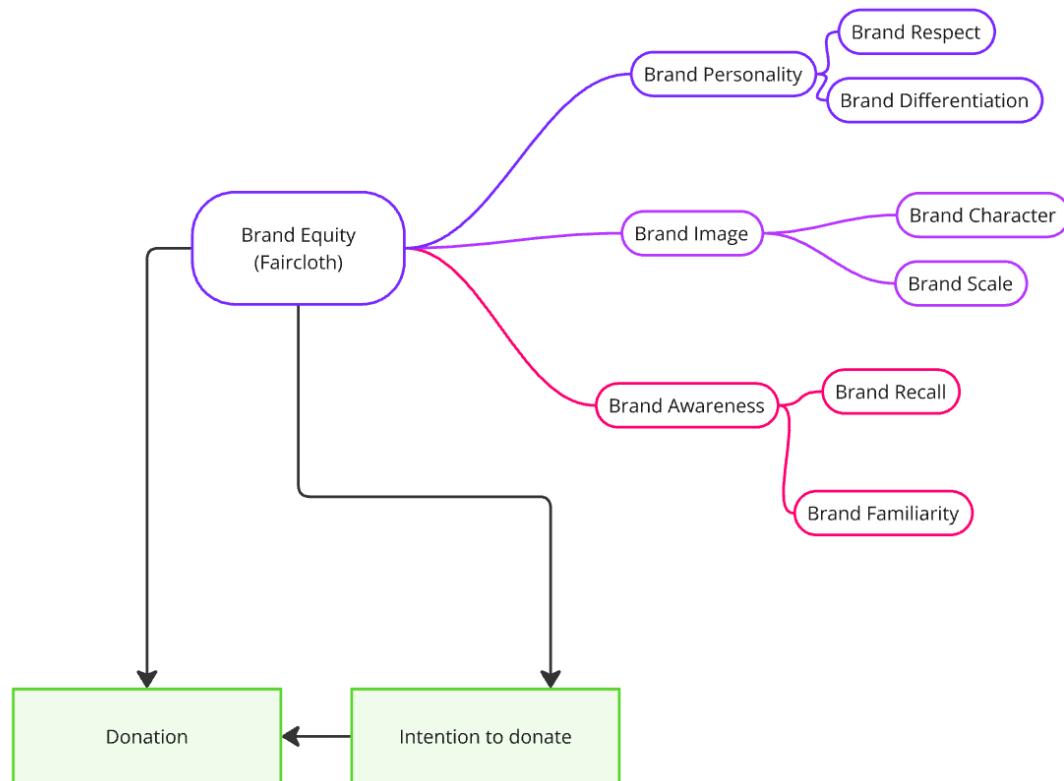


Figure 5. Faircloths Brand Equity Model (Figure created by the Author)

The conceptualisation underscores brand equity as the tendency of these stakeholders to preferentially support a nonprofit, encompassing actions like volunteering or donating rather than simply purchasing common in commercial settings. A central methodological contribution of Faircloth's work is the empirical testing of brand equity antecedents using a survey-based quantitative design. Constructs such as brand personality, brand image, and brand awareness were examined alongside control variables like altruistic volunteerism to isolate the effects of marketing-influenced antecedents.

Faircloth's research highlights significant distinctions between nonprofit and commercial brand equity, placing greater emphasis on relationship-driven antecedents over mere brand awareness. Notably, familiarity, as a component of brand awareness, exhibited an unexpected negative influence, suggesting that excessive familiarity may lead to adverse perceptions, consequently reducing support intentions. This finding prompts nonprofit managers to exercise caution when designing awareness-building campaigns, ensuring that positive associations precede any attempts to enhance familiarity. But the small number of questionnaires and the focus on one single charity could be a explaining factor for that effect.

### 3.6.3 Boenigk & Becker's nonprofit brand equity scale

Boenigk and Becker (2016) took a broader stakeholder-based perspective and attempted to create a generalizable index of nonprofit brand equity. They extend the conceptualisation of nonprofit brand equity beyond the for-profit frameworks of Aaker and Keller, emphasising a stakeholder-oriented approach tailored specifically to the nonprofit context. In contrast to Faircloth, Boenigk and Becker identify nonprofit brand equity along three distinct dimensions: brand awareness, brand trust, and brand commitment. This expansion is underpinned by the acknowledgement of trust as a pivotal attribute in nonprofit brand equity, particularly in light of the distinctive governance and accountability challenges faced by nonprofits. In these contexts, trustworthiness and ethical behaviour wield significant influence on public perception and organizational sustainability.

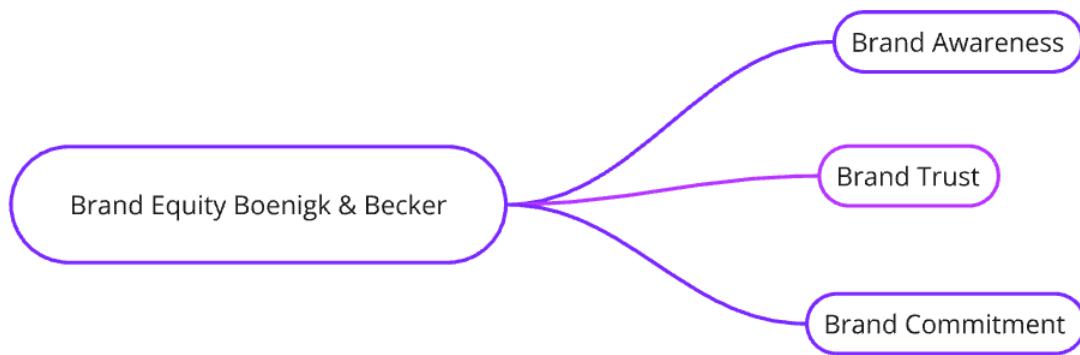


Figure 6: Brand Equity Model Boenigk & Becker (Figure created by the Author)

Methodologically, Boenigk and Becker have developed a stakeholder-based nonprofit brand equity index, utilising a substantial empirical study encompassing 3,617 brand evaluations of 40 prominent German nonprofit brands. The methodological rigor of Boenigk and Becker's approach is further enhanced by the employment of partial least squares (PLS) path modelling, enabling a nuanced assessment of the relative importance of brand trust and commitment in shaping nonprofit brand equity. The results presented by Boenigk and Becker indicate a clear differentiation among German nonprofit brands, highlighting that trust and commitment significantly influence nonprofit brand equity beyond mere awareness.

### 3.6.4 New Donor Decision-Making Model

Gregory et al. (2020) focused on the role of brand equity in attracting new donors. While not a brand equity model per se (it is more a study of donor choice), their work highlighted the role of brand salience - which includes brand prominence and distinctiveness - in influencing first-time donations. They proposed that when individuals are deciding which charity to support, the charity's brand needs to stand out (high differentiation) and be easily remembered (high awareness/salience). Their findings support that donors are more likely to choose charities that have a salient brand - meaning that the brand is both well known and meaningfully differentiated in the charitable space. This complements previous models by emphasising distinctiveness: an NGO that simply fits in (even if it is trusted) may be overlooked by new donors if another has a more distinctive identity or message.

### 3.6.5 Romero & Abril's approach

Rios Romero, Abril, and Urquia-Grande (2023) present a novel donor-based brand equity model specifically tailored to nongovernmental organisations (NGOs), emphasising the unique role of moral capital in the nonprofit branding context. Building upon and extending frameworks established by scholars such as Faircloth (2005) and Boenigk and Becker (2016), their model explicitly incorporates the moral dimension perceived essential by donors when evaluating NGO brands. After conducting a focused literature review (Rios Romero et al. 2023) they proposed a multidimensional structure encompasses brand familiarity (comprising recall, brand strength, and identification), brand associations (authenticity, reputation, and differentiation), and brand commitment (attitudinal and emotional).

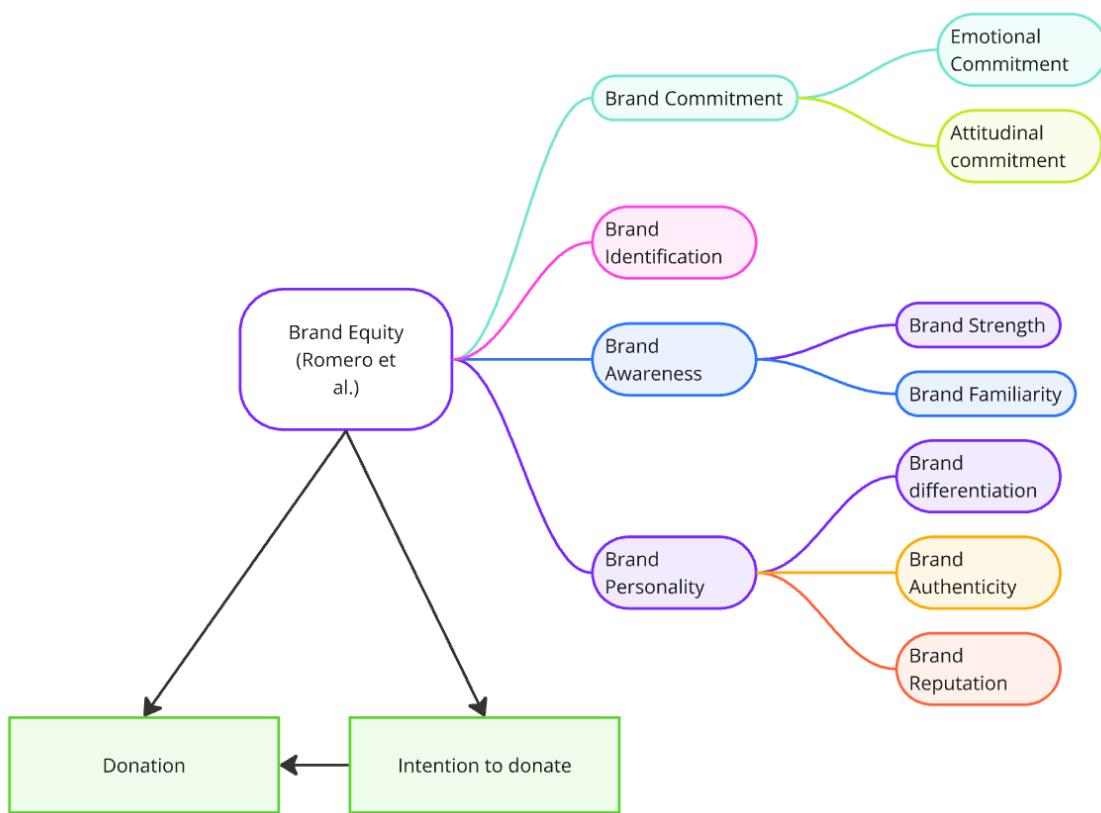


Figure 7: Brand Equity Model Romero, Abril, and Urquia-Grande (Figure created by the Author)

In terms of methodology, Rios Romero et al. employed an online survey administered to a convenience sample of 131 respondents, utilising partial least squares structural equation modelling (PLS-SEM) to validate their donor-based brand equity constructs. Their approach is comprehensive, testing the reliability and validity of multiple reflective scales adapted from established brand equity frameworks.

The empirical findings highlight significant positive relationships between brand associations and brand equity, as well as between brand commitment and brand equity, underscoring the critical role these dimensions play in influencing donor intentions.

### 3.6.6 Comparative analysis of dimensions with visual mapping

Across all models, the clear message is that proactive brand management can yield substantial benefits for nonprofits in terms of donor support and organizational reputation.

Authors	Dimensions				
Aaker (1996)	loyalty	perceived quality	associations	awareness	market behavior
Faircloth (2005)	recall	recognition	familiarity		
Laidler-Kylander and Simonin (2009)	consistency	focus	trust	partnership	
Boenigk and Becker (2016)	awareness	trust	commitment		
Romero, Abril and Urquia-Grande (2023)	awareness	identification	commitment		personality

Table 2: Overview of the different Dimensions of Brand Equity Models

All models are based on Kellers' idea and elaborate on Aaker's method. An Awareness/Recall aspect, which measures the potential visibility/presence of the brand in the mind of the customer. This is the far most important aspect, because a donor has to know about the brand, before getting into any relationship like donating. A quality aspect is also part of the variables, either by measuring familiarity or trust in the brand. Many nonprofit-focused models replace or supplement the loyalty dimension found in commercial brand equity with brand trust and commitment. Trustworthiness is often seen as analogous to perceived quality in for-profits – a strong nonprofit brand must inspire confidence that donations will be used ethically and effectively. Brand loyalty in the donor context is usually conceptualized as donor commitment – a deep, enduring willingness to support the organization.

The latest model by Romero, Abril et al (2023) develops a completely new perspective by including the values of donors. This additional aspect can be seen as the first step into a triadic model of nonprofit brand equity. In summary, all models share a foundation of awareness and positive associations, but they diverge in emphasis: some stress ethical reputation and trust, others emotional connection or personality, and newer ones add distinctiveness and authenticity as defining elements of nonprofit brand equity.

### **3.7 Triangulation with the perspective on beneficiaries**

All models focus on resource acquisition of Nonprofit-Organisations with different measurements of this output vector. In alignment with Aaker's original customer-centric approach, the resource-generating segment of the value chain is emphasized here, placing donors and volunteers at the center. Consequently, one can speak in the words of Keller's (1999) Customer Brand Equity of Donor-Based Brand Equity (DBBE) or Volunteer-Based Brand Equity (VBBE). Other stakeholder groups, such as clients or patients—i.e., customers who receive products and services from nonprofit organizations—are excluded from these scales *ceteris paribus*, despite stakeholder relationships in nonprofits being inherently more complex than in consumer product contexts.

Therefore, in the context of nonprofit branding, this research applies the triadic approach derived from Chapman's (2022) Charitable Triad Theory of Giving to the domain of brand impact, explicitly including donor perceptions of beneficiaries. Within this framework, the nonprofit organisation - and thus its brand - serves as an intermediary that influences perceptions in a bidirectional manner, affecting both donors and beneficiaries. Consequently, organisational brand equity encompasses both stakeholders simultaneously.

It follows that excluding these beneficiary relationships from the analysis of donor-recipient interactions would result in a significant loss of insight. Although survey methods inherently limit the ability to directly measure beneficiary perceptions and

values simultaneously to those of donors, the influence of donor perceptions of beneficiaries remains observable and relevant.

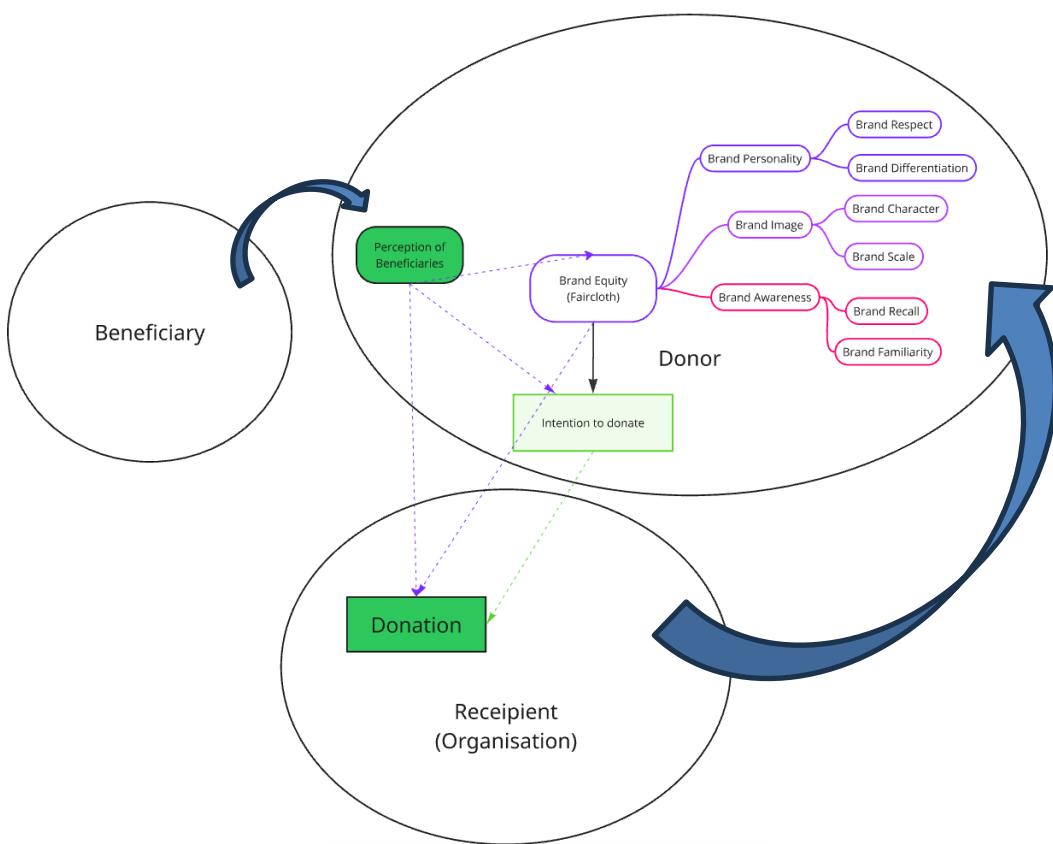


Figure 8: Incorporating beneficiary perceptions into Faircloth's model. (Figure created by the Author)

As shown in Figure 8, brand equity includes donors' cognitive representations of the nonprofit's beneficiaries. The blue Arrows show the perception links. However, due to the previous dyadic conceptualisation, beneficiary perceptions have not yet been incorporated into the existing model, which I will do by adding them as an additional component of brand equity and compare the model's fitness to explain the donation decision.

## 4 Focus of Research, Objective, and Significance

After an elaboration of the theoretical concepts of nonprofit management, charitable giving, brand equity and the Austrian nonprofit market, I would like to elaborate on the research question and my personal objectives for the research project as well as the expected results. Epistemological concerns will also be justified in this chapter, followed by a list of potential hypotheses on the interdependence of different components of different models of brand equity and donation in the Austrian nonprofit market.

## 4.1 Research objective and significance

The dissertation focuses on an in-depth exploration of the Austrian charitable giving market, examining how brand equity, measured through different methodological frameworks, influences donors' decision making and giving behaviour. The analysis is extended to include donors' perceptions of the beneficiaries, providing novel insights into the decision-making process associated with charitable giving. By testing the hypothesis that a triangulated theoretical approach combining brand equity and charitable giving frameworks will significantly enhance our understanding, this research aims to provide actionable, evidence-based strategies for nonprofit fundraisers and contribute to the broader academic discourse.

Currently, there is a notable gap in research on Austrian nonprofit organisations, particularly regarding their branding strategies and brand equity in fundraising activities. Although commercial fundraising surveys and data collected by the Austrian Fundraising Association exist, academic analysis of the underlying interdependencies between these datasets remains limited. While individual indicators such as organisational income, public sympathy and trust are well documented, the latent mechanisms influencing these factors and their interactions have not been thoroughly explored. Compared to other sectors, non-profit organisations generally suffer from insufficient research attention to marketing and branding effects. This dissertation addresses this deficiency by contributing substantial academic insights.

The study adopts a mixed methods approach. In addition to a comprehensive systematic literature review outlining the current interdisciplinary research landscape, discussions and reflective dialogues with nonprofit managers will ensure the practical applicability of the findings and allow for critical reflection on the author's positionality within the research context.

## 4.2 Research Design

The theoretical framework of the dissertation will be established through a systematic literature review in order to open up the field and connect with the academic discourse in the field. Empirically, the research will draw on existing market research studies such as the Market Institute's Giving Surveys (Karagiannidis 2023, 2022). Crucially, the core part of the study will involve conducting an original survey by mid-2025 to test the existing scales directly in the Austrian market. Structural equation modelling will be used to analyse the data and assess the influence of specific factors on the

latent construct of 'brand equity' and subsequently on willingness to donate and actual donation behaviour.

### **4.3 Systematic Literature Review**

At the beginning of the research, it is necessary to assess the current state of knowledge. To this end, a systematic literature review will be conducted, guided on the one hand by methods derived from grounded theory (Wolfswinkel et al. 2013) and on the other hand closely aligned with methodological principles from management science (Tranfield et al. 2003; Snyder 2019).

First, the research topic will be precisely defined through search terms, which will then be used in academic databases (Scopus, Google Scholar, Web of Science) to identify relevant sources. The focus will be on recent studies published since 2010 in qualitative journals listed in the so-called 'Star Journal Lists' as classified by the Vienna University of Economics and Business (as of January 2025). Grey literature (such as conference proceedings or research reports) and monographs will also be considered, particularly to identify other researchers working in similar areas.

In addition, the literature will be systematically categorised to generate insights related to the research questions, identifying both similarities and differences between sources. This will allow for the representation of different research streams and different perspectives within the field, as well as the identification of existing research gaps.

### **4.4 Analysis of existing Survey Data**

The Austrian non-profit sector has been conducting surveys on donations around Christmas for many years. In particular, the Market Institute in Linz has been conducting a survey for many years representative of the Austrian Population, the results of which are published in January each year (Karagiannidis 2022, 2023). The researcher of these surveys was kind enough to provide me with her data for analysis in my dissertation project.

An approach using structural equation modelling in the software R (Marsh and Alamer 2024) helps to calculate the influence of brand equity components on the willingness to donate and the actual donation and thus to explain a broader causal relationship for the brand.

In this context, structural equation models appear to be the best method for comparing different organisations in greater depth (Cheung et al. 2024).

## 4.5 Primary data Collection

To test the different approaches of brand equity, I adopt the scales of to the Austrian Nonprofit market. The survey will be conducted in Spring 2025 using the WU survey Software SocSciSurvey to provide adequate dataprotection standard.

After contacting the relevant leaders and fundraising officers at Austrian top 25 charities, there are 4 organisations that will support my research by sending a digital questionnaire to around 2500 donors. A field research with a focus on general public will additionally support the perspective on non-donors and on other Nonprofits, that cannot support the research. Negotiations with market research companies are underway to integrate this study with existing surveys conducted as part of the author's primary occupation.

### 4.5.1 Survey Instrument Development

The different scales (Faircloth 2005; Boenigk and Becker 2016; Rios Romero et al. 2023) were translated into German language and subsequently integrated into the SocSciSurvey platform. To ensure the survey instrument's consistency, clarity, and readability, a pretesting strategy (Schnell et al. 2005; Diekmann 2007) was employed. The feedback obtained was systematically analysed to identify problematic items or scales, facilitating necessary revisions to enhance overall survey reliability and validity. The pretest thus ensured that the final survey instrument effectively measured the intended constructs while being user-friendly for participants.

### 4.5.2 Sampling Strategy

The research uses a mixed sampling strategy, combining two different sampling methods to increase the robustness and generalisability of the findings. First, a systematic random sample will be drawn from the general public by targeting respondents with the aim of achieving representativeness. Secondly, a cluster random sample of at least four of the 25 leading Austrian non-profit organisations will be selected, each of which will distribute the survey by e-mail to approximately 2.500 of their registered donors. A response rate of around 200 per organisation is expected to sum up to at least 1.550 respondents.

In contrast, the general public sample will provide insights from the perspective of non-donors, facilitating a comprehensive understanding of brand equity perceptions across broader segments of society. This dual approach allows for the examination of

brand equity perceptions from multiple perspectives, contributing to a nuanced interpretation of donor and non-donor perspectives within the Austrian nonprofit context.

The survey design is constructed to allow for comparative analysis. Specifically, donor samples from individual organisations will allow direct comparisons of brand equity attributes across different nonprofits, while the general public sample will help identify broader perceptions and potential barriers to giving. Together, these samples will provide comprehensive insights into the varying influences of brand equity components on giving behaviour, facilitating a thorough analysis of organisational brand performance.

#### 4.5.3 Survey Design

There will be two surveys for the different research units: The donors and the brands, the first as a starting point covering socio-demographic data and brand awareness values. Decision making style and the donor's perspective on the beneficiaries will also be part of the main survey. Immediately after the awareness questions, I will check which organisation sent the survey to its donors, then I will select another known organisation and conduct another questionnaire specific to the particular brand with all the items of the different models. The logic of the questionnaire is programmed in PHP to link the different levels of data properly. After these two questionnaires, the user is sent back to the first questionnaire to complete the socio-demographics.

Kennung	Beschreibung	Testen
qnr3	Organisationsfragen Zugriff: Öffentlich	  
Start	Allgemeine Fragen Zugriff: Öffentlich	  

Table 3: Two different Questionnaires for the Person and Brand (Screenshot SocSciSurvey)

Using this logic, I will be able to compare the nonprofit brand equity of well-known organisations that do not actively participate by sending the survey to their donors. There will be more data on participating organisations (because they will always be

asked when the survey has been sent to their specific donors) and well known organisations (because the chance of being selected as the second organisation is linked to awareness).

## 4.6 Analytical Approach

After a plausibility check and a basic proof of the statistical distribution of the data, the collected data are analysed using the R software and the Lavaan module according to the different brand equity models presented in the next chapter. The models presented previously are re-modelled as structural equation models and then compared in detail. The donor-beneficiary perspective is also included to test the triadic approach within the SEM framework.

### 4.6.1 Structured Equation Modelling and Hypotheses testing

The collected data will be analysed using structural equation modelling (SEM) to comprehensively evaluate the hypothesised relationships. As a first step, a comparative analysis of all proposed models will be conducted using the full dataset to assess their overall representativeness and validity in the Austrian nonprofit market context, directly addressing research questions b and c. This comparison aims to identify the most appropriate conceptualisation of brand equity for the nonprofit context.

Following this comparison, a recombination of different brand equity components is systematically explored to optimise model fit according to SEM criteria. This process involves iterative adjustment and re-specification of the structural equation model by considering the removal, addition or combination of specific latent constructs and observed variables based on theoretical plausibility and statistical indicators such as factor loadings, modification indices, goodness-of-fit statistics (e.g. RMSEA, CFI and TLI) and parsimony. By methodically testing alternative model configurations, the analysis aims to derive a refined, empirically robust brand equity model that accurately captures the underlying structure and effectively explains donor behaviour within the Austrian nonprofit sector.

Subsequently, the validated SEM framework will incorporate the donor-beneficiary perspective to empirically test Chapman's triadic approach (research question d).

In addition, individual SEM analyses will be conducted for each NPO surveyed to identify and quantify potential differences in the influence and relevance of different brand equity dimensions. These individual analyses will allow for a detailed comparison

across organisations, highlighting distinct brand equity patterns and informing practical implications for nonprofit managers. Through these methodological improvements and the triangulation of perspectives, this research aims to deepen the understanding of brand equity in the Austrian nonprofit context, providing both theoretical advances and valuable managerial insights.

#### 4.6.2 Proposed Structural Models and example

Based on the coding in the questionnaire which will be conducted via WU SocSciSurvey the structural Models are the lavaan-code of the graphical abstractions shown at each of the models.

For Boenigk & Becker as the least complex model this would be:

Qst	B101	Brand Trust	<b>B101 = B101_01+B101_02+B101_03</b>
Ttl			Nachfolgend finden Sie Aussagen zum Vertrauen in die Nonprofit-Organisation %organisation%. Bitte sagen Sie, inwiefern Sie dieser Aussage zustimmen.
Val			1=stimme gar nicht zu [0], 2=[1], 3=[2], 4=[3], 5=stimme voll zu [4], -9=nicht beantwortet
Itm	B101_01		Ich vertraue der Organisation %organisation%, dass sie immer im besten Interesse der Sache handelt.
Itm	B101_02		Ich vertraue der Organisation %organisation%, ihre Aktivitäten ethisch korrekt durchzuführen.
Itm	B101_03		Ich vertraue der Organisation %organisation%, gespendete Gelder angemessen zu verwenden.
Qst	B102	Brand Commitment	<b>B102 = B102_01+B102_02+B102_03</b>
Ttl			Nachfolgend Fragen zur Beziehung mit der Nonprofit-Organisation %organisation%. Damit ist gemeint, wie sie zur Organisation stehen. Inwiefern können Sie zustimmen?
Val			1=stimme gar nicht zu [0], 2=[1], 3=[2], 4=[3], 5=stimme voll zu [4], -9=nicht beantwortet
Itm	B102_01		Die Beziehung, die ich zur Organisation %organisation% habe, ist mir sehr wichtig.
Itm	B102_02		Die Beziehung, die ich zur Organisation %organisation% habe, möchte ich dauerhaft aufrechterhalten.
Itm	B102_03		Die Beziehung, die ich zur Organisation %organisation% habe, verdient meinen maximalen Einsatz, um sie aufrechtzuerhalten.

Table 4: Items of model Boenigk&Becker

While Brand Awareness will be measured in the 'Start' questionnaire. The total formula to be iterated after combining the data later in R's Lavaan package is:

```
Boengk_Becker = "
  BrandEquity ~~ 1*BrandEquity
  BrandEquity =~ Brand_Awareness +B101 + B102
  Brand_Awareness=~BA01+BA02+BA04
  B101 =~ B101_01+B101_02+B101_03 ##Brand Trust
  B102 =~ B102_01+B102_02+B102_03 ##Brand Commitment
  R109 =~ R109_01 + R109_02+ R109_03+ R109_04+ R109_05+ R109_06+ R109_07 ## Intention
  to Donate
  OF01=~OF01_01+OF01_02+OF01_03+OF01_04+OF01_05+OF01_06 ##Donation itself
  R109 ~ OF01
```

Table 5: Lavaan R code for the model Bonigk&Becker

The same procedure will be done with the other models to compare the fitness of the non-profit brand equity models with the Austrian donor data, before trying to recombine the data and analyse the dependency with the beneficiary perspective. A loop to analyse each measured organisation for its own path variables and to combine/cluster them according to them will complete the analytical part.

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## I. List of Aids

Tool used	Type of use	Sections/Chapters for which it was used	Documentation (e.g. shared links, prompts)
Citavi	Organisation of references	all	<a href="https://euw.citaviweb.citavi.com/projects/q2sp0a8on6heungbz3e7f5ot-wfnrxq262l310i1ot5lw#/p/references/64a3d099-ebc4-43b3-9303-406a61078855">https://euw.citaviweb.citavi.com/projects/q2sp0a8on6heungbz3e7f5ot-wfnrxq262l310i1ot5lw#/p/references/64a3d099-ebc4-43b3-9303-406a61078855</a>
Excel	Visualising, Data analysis	Data-analysis	<a href="http://www.office365.com">www.office365.com</a>
DeepITranslate DeepIWrite	Translation of concepts Linguistic support	all	DeepI.com
ChatGPT	Using as feedback-generator and for optimising structure	all	<a href="https://chat-gpt.com/share/67ddbe4c-4528-8005-a709-ee3135c48278">https://chat-gpt.com/share/67ddbe4c-4528-8005-a709-ee3135c48278</a> <a href="https://chat-gpt.com/share/67ddbe6c-51f0-8005-8300-fbf38a1dec16">https://chat-gpt.com/share/67ddbe6c-51f0-8005-8300-fbf38a1dec16</a>
deepSeek	Helping to condense a far too long proposal to 8000 words	all	<a href="https://chat.deepseek.com/a/chat/s/05788510-630a-4946-90df-b856527abd38">https://chat.deepseek.com/a/chat/s/05788510-630a-4946-90df-b856527abd38</a>
Miro	Creating Diagrams	Theoretical Background	<a href="https://miro.com/app/board/uXjVId532U4=/">https://miro.com/app/board/uXjVId532U4=/</a>
NotebookLM	Getting overview of complex concepts in literature	Theoretical Background	<a href="https://notebooklm.google.com/notebook/38152bda-fbcf-47c7-a410-0cb6ed94d921">https://notebooklm.google.com/notebook/38152bda-fbcf-47c7-a410-0cb6ed94d921</a>