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Strategic Orientation of Non-profit Organizations toward Proposing Value to Beneficiaries

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Abstract

Purpose: The objective of this study was to understand the ways in which non-profit organizations strategically orient themselves to add value to their beneficiaries.

Design/methodology/approach: Based on the literature on strategic orientation focused on value propositions for customers, an exploratory qualitative study was conducted through interviews with 20 managers and service beneficiaries from non-profit organizations.

Findings: The results show that perceived value, social benefits, and stakeholder relationships are the ways in which non-profit organizations deliver value to their beneficiaries. Although without prior planning, the use of value-based strategic orientations can be observed in non-profit organizations. It can be concluded that the gains that non-profit organizations obtain by adopting a value-oriented strategic approach are reputation, image, donations for social work, and volunteering. This makes non-profit organizations more professional and differentiated in their areas of operation, resulting in an increase in their social performance.

Originality: This study provides an understanding of the strategic orientation of non-profit organizations in relation to offering value to their beneficiaries. Despite the importance of strategic orientation for value proposition, it is still a concept that is underexplored in literature.

Keywords: strategic orientation; value proposition; value co-creation; non-profit organizations.

Article classification: Research Paper

1 Introduction

In the context of supporting basic needs in a society whose essential rights to human dignity, granted by the Constitution, are fulfilled by different factors, actions that characterize non-profit organizations emerge in opposition to this reality. To fulfill their social role and by using resources financed by the State and the market to provide social, health, cultural, environmental, and educational assistance, among other activities pertinent to their scope (Michaud & Tello-Rozas, 2019; Nardini et al., 2022), non-profit organizations focus on the dual mission of achieving social objectives and financial sustainability (Dai et al., 2019; Sharp, 2018). Non-profit organizations are private institutions that seek to support a social cause without the intention of making a profit (Casey, 2016). However, to perform this dual role, the

strategic nature of the relationship with beneficiaries and other stakeholders is emphasized (Andreassen et al., 2018; Karakulak & Faul, 2023).

These strategies should meet the interests and expectations of beneficiaries of non-profit organizations, as well as expand the connections of the socioeconomic process between the actors involved, through the services they offer to the environment in which they operate (Chakrabarty, 2020; Dameri & Ferrando, 2022; Karakulak & Faul, 2023). Thus, the services offered should be the main focus of a non-profit organization's strategies (Neesham et al., 2023).

From this perspective, by understanding the services available to stakeholders in social organizations, it becomes possible to observe the social benefits offered, which are the result of activities that stakeholders associate with improvement. These benefits can be exemplified by access to an educational service (Oijen, 2020). Therefore, as social organizations generate social benefits for their stakeholders, it is necessary that they develop strategies to add value to them.

With technological advancements and improvements in service delivery by market organizations, non-profit organizations seek to develop a management approach more focused on their users and that keeps pace with these technological advancements in the market (Coletta et al., 2021; Dameri & Ferrando, 2022; van de Sande et al., 2025). Thus, there is a need to develop a strategic orientation to add value to their users through the social services that non-profit organizations offer (Adams et al., 2019; Leroi-Werelds, 2019; Neesham et al., 2023).

Strategic orientation is how an organization competes in its sector. It directs and influences the activities of organizations and, when well implemented, can guarantee superior performance in the market (Adams et al., 2019; Colleta et al., 2021). In this sense, non-profit organizations use their structures, processes, and activities to achieve superior performance in their areas of operation and to provide value to their beneficiaries. However, value is determined by the beneficiaries and results from the experience derived from using the product or service received from the non-profit organization (Leroi-Werelds, 2019).

However, for a better understanding from this context, it is necessary to distinguish between real value and perceived value, as well as the difference between real value and social benefits. The real value of a social organization lies in its ability to transform human and financial resources and positively impact stakeholders, aligning them with its social mission. In this sense, perceived value corresponds to a subjective or emotional assessment based on individual experience. Thus, this distinction demonstrates that real value is aligned with objective aspects and perceived value, in turn, with subjective aspects (Dameri & Ferrando, 2022; Karakulak & Faul, 2023).

While real value reflects the effective results of organizational actions through tangible aspects, it refers to objective results arising from institutional performance (Busch et al., 2018). Social benefits reflect the perceptions of stakeholders based on the use of the services of social organizations (Nielsen et al., 2021). What differentiates them is that real value is the effective impact generated; and perceived value corresponds to the improvements perceived and experienced. What differentiates perceived value from social benefits is that, while perceived value resides in the subjective evaluation in which stakeholders analyze the quality, relevance, and efficiency of services, social benefits are expressed through services that transform the lives of the beneficiaries of these social organizations (Busch et al., 2018; Nielsen et al., 2021).

It is noticeable that the literature on strategic value orientation in non-profit organizations is still incipient. There are studies focused on for-profit organizations, such as in the banking sector, that discuss strategic value orientation in banks and financial companies (Durans & Mainardes, 2024). However, to the authors' knowledge, there is no literature on this topic for non-profit organizations, which highlights a significant gap in knowledge. Therefore, it is relevant to study strategic value orientation in non-profit organizations, considering the growing number of these organizations, as well as the need for them to remain financially and socially viable (Casey, 2016; Dai et al., 2019; DiVito et al., 2020; Oijen, 2020).

In this sense, based on the study by DiVito et al. (2020), which suggested investigating how various actors/stakeholders influence value creation processes, this study aims to answer the following question: how can non-profit organizations strategically orient themselves to offer value to their beneficiaries?

This study is theoretically justified by positioning strategic orientation towards value proposition as a strategic organizational capability that articulates tangible and intangible resources and processes to offer value to its stakeholders (Brzustewicz et al., 2021; Kullak et al., 2020). Thus, strategic orientation towards value proposition in social organizations operates as an integrating mechanism that connects the dual role of these organizations, which is social and financial sustainability (Casey, 2016; DiVito et al., 2020; Leroi-Werelds, 2019). Furthermore, although the literature recognizes the relevance of these organizations in the economy, the workforce, and the social impact where they operate, studies analyzing strategic orientation towards value proposition in social organizations are still incipient (Casey, 2016; Richardson et al., 2023).

The strategic orientation of non-profit organizations toward delivering value to their beneficiaries can support their organizational strategy and improve their performance (Namisango et al., 2021). Therefore, this value orientation can provide satisfaction, trust, and

lasting relationships with beneficiaries (Mubushar et al., 2020). In this context, observing the means of strategic orientation in non-profit organizations to deliver value to users will fill a gap in the literature, important for the development of these organizations (DiVito et al., 2020). Developing knowledge about how non-profit organizations can add value to their beneficiaries and other stakeholders contributes to the development of the non-profit sector.

Considering that non-profit organizations receive resources through various means and that the use of these resources should benefit beneficiaries, the practical justification for this study lies in serving as an auxiliary instrument for the managers of these organizations to improve the efficiency of service delivery, the relationship with users and other stakeholders, and the quality of this relationship, based on a strategic orientation to add value (Dai et al., 2019; Feng et al., 2019; McAllister & Makkai, 2021). The results of this study can, therefore, assist non-profit organizations in managing their relationships with beneficiaries, offering a variety of services and co-creating value (Mubushar et al., 2020; Neesham et al., 2023; Simon et al., 2024; Xião & Li, 2020).

2 Theoretical Framework

In the historical context, the gathering of various authors constitutes a fundamental pillar for addressing the proposition of this study. In principle, although the management of non-profit organizations presents many challenges, they seek to keep up-to-date with the latest market trends (Casey, 2016). Furthermore, by incorporating these new practices into management, they can improve their services and/or products (Neesham et al., 2023). Among these improvements, non-profit organizations have sought a strategic orientation focused on adding value to their beneficiaries (Adams et al., 2019; Bartunek & Balogun, 2022; Coletta et al., 2021; Leroi-Werelds, 2019).

The strategic orientation regarding the value proposition of a non-profit organization can be observed in several ways: through its intangible resources, its organizational structure, and the development of processes to better serve its beneficiaries (Leroi-Werelds, 2019). There is also the involvement of beneficiaries, along with non-profit organizations, in offering products and/or services for the co-creation of value (Azzari et al., 2024; Bharti et al., 2015; Prahalad & Ramaswamy, 2004). Value co-creation is the interaction between non-profit organizations and other stakeholder's to improve and develop new services and/or products, observing the actors involved, as well as the interactions between them (Bharti et al., 2015; Brey, 2019; Diderich, 2024; Prahalad & Ramaswamy, 2004).

2.1 Value Co-creation in Non-profit Organizations

The co-creation of value emerged from the service-dominant logic, which shifts the focus of value creation from the product to the interactive process between the organization and its beneficiaries (Vargo & Lusch, 2004). Thus, value does not arise unilaterally from the organization, but results from the joint process with service users and emerges from the user's experience with the organization (Grönroos & Voima, 2013; Prahalad & Ramaswamy, 2004; Ranjan & Read, 2016; Vargo & Lusch, 2004). This perspective is relevant because stakeholders cease to be passive actors and begin to interact in the construction of processes, playing an active role in building the results of social organizations in society (Grönroos & Voima, 2013).

The service-dominant logic treats stakeholders as co-producers, participating in the productive process of value co-creation. For this process to occur, in addition to interaction, stakeholder involvement is essential for the sharing of tangible and intangible skills and resources (Prahalad & Ramaswamy, 2004; Vargo & Lusch, 2004). Thus, value co-creation is an essential element in the service-dominant logic, broadening the perspective of value creation.

From this perspective, it is necessary to pay attention to the concept of value in use, which manifests itself throughout the experience lived by stakeholders in the use of organizational services (Bapuji et al., 20218; Prahalad & Ramaswamy, 2004; Klafke & Oliveira, 2022). Therefore, value in use occurs when services are incorporated into the reality of the beneficiaries and reflect their needs and expectations (Prahalad & Ramaswamy, 2004; Ranjan & Read, 2016). Then, the evolution of the strategy for co-creating value occurs from a unilateral to a relational context, in which various stakeholders, through the integration of resources and collaboration, develop value propositions that align with the needs of the actors involved from the various organizations (Chowdhury et al., 2023; Diderich, 2024).

Value co-creation can occur in state, market, and non-profit organizations. Thus, strategies in the public and third sectors are linked to their specific characteristics and missions (Delpechitre et al., 2018; Kullak et al., 2020; Sahi et al., 2016). In the context of social organizations, in addition to involving their dual mission, it also involves governance, compliance, accountability, as well as the ability to adapt to the external environment (Williams et al., 2019). Therefore, by integrating the service-dominant logic, strategy in the context of public and social organizations, as well as value co-creation in social organizations, it is possible to understand the theoretical aspects of strategic orientation focused on the value proposition (Hartwing & Jacob, 2022; Leroi-Werelds, 2019).

Krasniqi's (2024) research explores the role of leadership in social organizations in engaging refugees in value co-creation through volunteering. Fernandes and Matos (2023)

study sought to understand the motivation for volunteering and how it can evolve in the value co-creation process between social organizations and other stakeholders. Also noteworthy is the study by Klafke and Oliveira (2022), which addressed how donors and NGOs perceive value co-creation and presented the necessary elements for it to occur in a donation context. These studies demonstrate that value co-creation in social organizations arises from the interaction between diverse stakeholders (Klafke & Oliveira, 2022; Krasniqi, 2024; Ostillio & Caru, 2024)

Brey's (2019) study addressed the co-creation of value on social media for non-profit organizations. The results demonstrate that interaction and entertainment are forms of value co-creation. Williams et al. (2019), in turn, investigated value co-creation in art galleries through the process of interaction between various stakeholders. The results found demonstrate that value co-creation occurs through financial value, knowledge sharing, social and cultural value, as well as through professional value. Therefore, value co-creation is a process in which an organization combines its own resources and knowledge with those of other stakeholders.

2.2 Strategic Value Orientation

Considering the shared interest of the parties involved in co-creation, it is relevant to point out the theory that an organization's strategic orientation reflects its way of competing in the market and achieving superior performance (Adams et al., 2019). This will influence its choices regarding the knowledge resources needed to invest in and gain a competitive advantage (Cuesta-Valino et al., 2023; Ozmutlu & Arun, 2024). Therefore, it is important to emphasize that stakeholders (internal and external) are essential for the construction and implementation of a strategic value proposition in organizations (Ackermann et al., 2024; Duhamel & Niess, 2024).

It is important to note that strategic orientations are the basis of value propositions, just as innovation in the services offered to beneficiaries is relevant to organizations (Morgan & Anokhin, 2023). Strategic orientations are principles that influence and direct the activities of organizations to ensure performance, financial viability, and market positioning (Adams et al., 2019). Therefore, strategic orientation is a type of orientation (market, customer, brand, value) followed by an organization to focus on the organization's performance and positioning in relation to the market (Cuesta-Valino et al., 2023; Dahan et al., 2023).

In this context, non-profit organizations seek to strategically orient themselves to offer value to their beneficiaries (Donaldson, 2023; Kullak et al., 2020; Pattison et al., 2023). From a similar perspective, the development of programs with activities that add value to the client/user is fundamental to the value orientation process. For example, when an organization

personalizes a service, focusing on meeting the needs of its client, and the benefits obtained through these services are greater than the financial price paid (Brzustewicz et al., 2021; Cuesta-Valino et al., 2023; Hartwing & Jacob, 2022).

Furthermore, when users utilize services and/or products and the perceived benefit is greater than the perceived cost, the non-profit organization achieves its intended objective in this process, which is to offer superior value to its users (Hartwing & Jacob, 2022; Wang et al., 2021).

To better understand the context of strategic orientation for the value proposition, it is relevant to highlight the difference between the real value offered by social organizations and the perceived value. Real value consists of the social transformations caused by the work that these organizations develop and offer to their stakeholders (Busch et al., 2022). These transformations occur through the mobilization of resources available in the organizations, whether human or financial, to fulfill their social mission; that is, they are linked to the concrete social impact they provide in the lives of beneficiaries (Davidow, 2022; Romero & Abril, 2023; Salunk et al., 2022).

Perceived value, in turn, is understood as the subjective evaluation of the quality and relevance of services based on the experience lived with the organization (Amado et al., 2023). Thus, despite being distinct, these two types of value complement each other, since real value is the basis that sustains perceived value in social organizations (Akdin & Casaló, 2023; Amado et al., 2023). Therefore, the strategic orientation for the value proposition requires alignment between the social impact caused by the real value through the beneficiaries' experience (Salunk et al., 2022).

It is therefore clear that, given these premises, strategic management in public and social organizations develops in a similar way, but with specific characteristics pertinent to each sector. Strategic management in the public sector focuses on public policies with the objective of developing public value for society (Seraring & Clear, 2025). However, strategic management in social organizations is guided by the organization's social mission, as well as by the needs and expectations of its stakeholders (Salunk et al., 2022).

2.3 Strategic Orientation of the Non-profit Organizations to Propose Value

This study examines the strategic orientation toward value proposition in non-profit organizations, addressing the concepts of value and value co-creation within these organizations, as well as the ways in which this orientation occurs for users, filling a gap in the literature (DiVito et al., 2020). Strategic choices are fundamental to value propositions in

innovation processes and to the engagement of users and other stakeholders (Adams et al., 2019; Bapuji et al., 2018; Brzustewicz et al., 2021; Cuesta-Valino et al., 2023; Morgan & Anokhin, 2023). However, non-profit organizations lack a solid understanding of the value proposition in their processes (Carlini et al., 2023; Hartwing & Jacob, 2022; Pattison et al., 2023; Wang et al., 2021).

The study of Karakulak and Faul (2023) analyzed the concepts and application of strategic orientation to the value proposition of a non-profit organization focused on refugees. The results of these studies demonstrate that the strategic orientation for value in these organizations is given by the partnership established between the organizations and their stakeholders, generating various benefits for these beneficiaries.

In the study by Kullak et al. (2021), the authors investigated the value proposition in music festivals of a non-profit organization. The results showed that, despite modest funding and a small team, an organization can bring together a broad network of people who volunteer to develop activities that can foster the creation of shared value for social good.

In summary, it is important for non-profit organizations to offer value to their users. These value propositions should be developed strategically, as this favors the fulfillment of the organization's mission and contributes to its financial performance. However, little is known about how non-profit organizations can develop a strategic orientation to offer value to their beneficiaries, making it necessary, therefore, to build knowledge and theories about this new strategic approach in the non-profit sector.

3 Methods

Based on Flick (2018), the method used to construct this research involved exploratory research with qualitative variables, through semi-structured interviews, considering an appropriate approach for the study's objective of understanding how social organizations strategically orient themselves to offer value to their beneficiaries. It is also evident that the study focused on social organizations located in the state of Maranhão, Brazil.

The social organizations were selected based on accessibility, formal registration with regulatory bodies, and a length of time (greater than five years) in their respective segments and activities. The selection of these organizations sought to encompass diverse areas of activity, aiming to broaden the theoretical scope and include multiple perspectives from fields such as education, health, defense of social rights, defense of social welfare, environmental protection, religious assistance, and sports. Relevance and performance in the sector were also considered,

as well as the capacity to offer diverse information for the strategic guidance of the value proposition in the non-profit sector.

To obtain different perspectives on the topic, the sample for this study included both internal representatives of social organizations (managers) and external representatives (beneficiaries). Therefore, the sample consisted of 13 managers and 7 beneficiaries, totaling 20 interviewees from 11 different social organizations. Thus, theoretical saturation was considered to have been reached with 20 interviews, when the analysis of the reports did not present new codes (Strauss & Corbin, 1998). The selection of interviewees was based on a theoretical sample established during data collection (Flick, 2018).

Furthermore, the availability of time and accessibility of all participants, as well as their direct involvement in the organizations' activities, allowed for the triangulation of perceptions and greater depth in the analysis of the interviews (Flick, 2018; Yin, 2015). The target audience received a prior invitation by phone, e-mail, and WhatsApp to participate in the interview.

For the coding process, the audio recordings were transcribed in full using Transkriptor, an automatic conversion tool powered by advanced AI transcription. Next, an open coding process was initiated, reading line by line to identify the initial codes. Subsequently, the grouping stage was carried out based on conceptual relationships, resulting in broader themes such as perceived value, social benefits, and stakeholder relationships.

Finally, a word count was performed. In addition to the procedures already adopted and described, other aspects of qualitative research were considered. Recognizing the researcher's subjectivity, memo records and a systematic review of categories were used to eliminate potential biases. Triangulation and data collection at multiple levels (managers and beneficiaries) also contributed to the reliability and validity of the research.

Considering the researchers' interest in the topic of strategic orientation for value proposition in social organizations, they acknowledge that this interest may influence the conduct of interviews and the interpretation of data. Therefore, to reduce potential biases, analytical memo records were adopted for comparison with interpretations and to maintain coherence with the theoretical framework. Furthermore, the inclusion of managers and beneficiaries allowed for a broader perspective and reduced unilateral interpretation. The recognition of these perspectives reinforces the methodological rigor adopted. Thus, the study stands out as predominantly theoretical, as it follows the construction of propositions based on the analysis of the results.

To preserve the identity of the interviewees, a coding system was used to identify them (G for managers and B for beneficiaries). Regarding the profile of the study's interviewees, they

were managers and beneficiaries of services from non-profit organizations, of whom only two had incomplete higher education, while the others had completed it.

The sample consisted of eight women and twelve men, aged between 26 and 62 years, including managers and users of services from non-profit organizations. The profile of the interviewees and the social organizations surveyed can be found in Table 1.

Table 1
Profile of the Interviewees

Interviewee	Gender	Age	Type of non-profit organization	Link to the non-profit organization
B1.1	Female	26	Education	Beneficiaries
G1.2	Male	29	Education	Manager
G2.1	Female	26	Defense of social rights	Manager
G2.2	Female	50	Defense of social rights	Manager
G3.1	Male	72	Health	Manager
B3.2	Male	58	Health	Beneficiaries
G4.1	Male	47	Defense of welfare rights	Manager
B5.1	Female	36	Business development	Beneficiaries
G5.2	Female	37	Business development	Manager
G6.1	Male	46	Sport	Manager
B6.2	Male	29	Sport	Beneficiaries
G7.1	Male	53	Environmental protection	Manager
G7.2	Female	62	Environmental protection	Manager
G8.1	Male	32	Education	Manager
B8.2	Male	58	Education	Beneficiaries
G9.1	Male	57	Defense of social rights	Manager
G10.1	Female	60	Health	Manager
B10.2	Male	41	Health	Beneficiaries
B11.1	Male	45	Sport	Beneficiaries
G11.2	Female	47	Sport	Manager

Source: Authors' own elaboration (2023). Caption: G: manager; B: Beneficiaries.

Regarding data collection, semi-structured interviews were chosen, using a single set of open-ended questions. Based on the information to be collected, the interviewees' perception of the practices of social organizations in terms of how they propose value creation was emphasized.

The interview script, with 15 topics, includes questions adapted to encompass the perspectives of both managers and beneficiaries (Appendix), included the strategic orientation of the value proposition of social organizations, covering aspects such as institutional mission, service segment of the researched organizations, quality and relevance of services, and municipal, state, federal, or international scope. It also addressed stakeholder relationship

management, organizational structure, as well as the image and reputation of the social organization.

In the process of analyzing the interviews, it was observed that the statements pointed to a broader meaning, directing themselves towards the three identified themes. Thus, the 15 topics functioned as an initial central framework, while the three themes emerged, resulting in a process of coding and interpretive comparison of the data.

3.1 Data Analysis

Based on the analysis of the interviews, three pillars were identified: perceived value, social benefits, and stakeholder relationships, which are part of the value creation proposal of social organizations.

The perceived value emerges from the experiences of stakeholders with the services of the social organization and increases the relevance and quality of the activities performed. In this context, relationship management plays a mediating role and builds solid relationships through the trust established in this process. This relationship between stakeholders stimulates the perception of the benefits of organizations and the perception of social organizations through concrete actions (Mubushar et al., 2020; Sheth & Uslay, 2022).

As a consequence, stakeholders become aware of the social benefits promoted by these organizations (Nielsen et al., 2021). Thus, relationship management, social benefits, and the experiences lived by stakeholders strengthen the value perceived by beneficiaries in relation to the actions of social organizations. Table 2 shows the number of times each category was mentioned by the interviewees.

Table 2
Summary of the Themes Analyzed

Themes	Categories	Number of mentions
Perceived value	Trust in the services offered	9
	Efficiency of the services offered	7
	Satisfaction with the services offered	7
	Organizational structure	6
	Organizational performance	6
	Computerization of processes	5
	Transparency in processes	5
	Voluntary work	4
Social benefits	Brand reputation	2
	Social inclusion	4
	Entering the job market	4

Relationships between stakeholders	Interaction between stakeholders	8
	Long-lasting relationships	6

Source: Authors' own elaboration (2023).

3.1.1 Perceived Value

Regarding the pillar of perceived value by users, the study identified nine categories in the respondents' view, representing ways in which non-profit organizations offer value. When questioned about the value proposition of these organizations, trust in the services offered was the most cited category by respondents. B1.1 highlighted: *"...with a well-defined strategy, we managed to establish a relationship of trust with them. And proof of this is that we returned to work with them when they contacted us to inform us that they had restructured"*. Trust is a fundamental factor in the relationship between organizations and their beneficiaries (Eng et al., 2020; Fernandez & Moraga, 2017; Gupta et al., 2022; Mubushar et al., 2020).

Based on the data collected in the interviews, in addition to trust in the service provided by non-profit organizations, efficiency in the work offered is observed. Thus, increasing the efficiency of organizations can add value (Chakrabarty, 2020; Michaud & Tello-Rozas, 2019). An effective delivery service can lead beneficiaries to co-create value (Zainuddin & Gordon, 2020). The perceived value of services is also influenced by their degree of efficiency (Akdim & Casaló, 2023). In this sense, efficiency was the second most category cited by the interviewees. Interviewee G4.1, when questioned about the efficiency of the services offered, highlighted that the organization for which he works seeks to offer efficient services to the communities in which it operates.

Another category that emerged from the interviews was satisfaction. User satisfaction with services is linked to the comparison between the experience and the expectations of clients (Dirsehan & Kadioglu, 2023). In this context, satisfaction was identified by the interviewees as one of the categories of the value proposition of non-profit organizations.

The interviewee B8.2 highlighted his satisfaction with the services he receives from the non-profit organization in which his family participates. He cited this as one of the reasons for maintaining the partnership with the organization. It was observed that the non-profit organizations studied sought to professionalize themselves in their area of operation and to learn about market practices in order to apply them to non-profit organizations and thus satisfy the needs of their users, as observed by Dai et al. (2019).

The non-profit organizations have grown over the years and offer services in the areas of sports, health, culture, and social assistance, among others (Casey, 2016; Elson et al., 2018;

Pennerstorfer & Rutherford, 2018). In this context, respondents highlighted the improvement in the structure of non-profit organizations in the areas of sports, health, and assistance.

The interviewee G7.1 pointed out that, over the years, the non-profit organization to which he belongs has expanded its physical structure. For example, it offers rooms for member training, in addition to a broader organizational structure, with an increase in the number of employees, and provides legal assistance and financial guidance, among other services. The interviewee G7.1 also highlighted that *"...the main service is legal advice. This legal assistance is intended for union members... and the auditorium can be used for master's and doctoral defenses."*

Thus, the way the organizations studied offer services and products to their users has improved considerably, and they demonstrate their performance in different ways (Mohammed et al., 2021). As reported by interviewee G2.1, an organization's performance is observed through the qualifications of its professionals, who perform their activities for users with greater agility.

The agility of organizational processes is achieved through employee knowledge and the computerization of procedures. In this sense, according to statements from stakeholders of non-profit organizations, it was found that the computerization of processes is a way to add value to its beneficiaries. Thus, the interviewee G4.1 highlighted that *"today, all our processes are computerized. From capturing images of properties with drones to map the location of plantations to entering this data into the system to manage the process within the organization"*.

It is worth noting that when non-profit organizations use public funds, they have an obligation to report to the state oversight bodies in which they operate. Some non-profit organizations publish their accounts and approvals on their websites. This demonstrates the transparency of these organizations regarding the use of the funds they receive (Pennerstorfer & Rutherford, 2018). In this sense, transparency in processes has emerged as yet another category of value proposition.

The analysis also showed that interviewees considered organizations that disclose their accounts to be transparent in their actions. In this sense, respondent G3.1 highlighted the need for transparency in processes and accountability, as they believe that transparency leads more interested people to join the institution. The interviewee G7.2 stated that, even without using public funds, the organization makes a point of publishing its accounts on its website. This provides transparency and lends credibility to the institution. The interviewees also believe that the transparency of their processes allows volunteers to get closer to the organization.

The number of volunteers in non-profit organizations working for a cause has been growing, as has the remarkable volunteerism shown in the organizations studied (Pennerstorfer & Rutherford, 2018). Furthermore, according to the interviewees, they feel good about being able to contribute to improving the lives of others. They consider themselves happy to dedicate their time to volunteer work.

Thus, in the view of interviewees G9.1, G10.1, and B10.2, the volunteer work offered by non-profit organizations in the areas of health and the defense of social rights and well-being also contributes to the generation of value for the managers of these organizations. The interviewees considered that the dedication of people in supporting each other's lives provides experiences that would not be possible outside the organization. G9.1 emphasized that *"a great benefit we have is personal satisfaction" and that "when we see a young person who earns the badge in all areas, we can perceive personal satisfaction, the satisfaction of a job well done."*

Another category identified in the interviewees' answers was the brand as a form of strategic guidance for the value proposition. Branding is considered one of the strategies of non-profit organizations (Sepulcri & Mainardes, 2023). In this sense, respondents highlighted the brand reputation of non-profit organizations as a way of creating value. Interviewee B10.2 stated that non-profit organizations have already experienced situations of lack of credibility in society. However, he observed that managers have been paying more attention to brand reputation. Interviewee G10.2 argued that *"...the organization's reputation is of great importance"*. It is worth noting that, in addition to beneficiaries of the services of these non-profit organizations, employees and volunteers also seek these organizations for their brand reputation (Busch et al., 2018)

It is argued, therefore, that social organizations utilize human and financial resources and adopt strategies to coordinate the provision of services. The effectiveness of this strategy lies in how value is proposed. Value is created in a relational and participatory manner. Given this context, we have proposition 1:

Proposition 1: The strategic orientation towards value propositions, when implemented through trust, efficiency, and professionalism, is based on the value perceived by stakeholders.

3.1.2 Social Benefits

The social benefits correspond to users' perception of the social impacts of services provided by non-profit organizations (Nielsen et al., 2021). Under the pillar of social benefits identified by the interviewees, two categories were identified: social inclusion and insertion into the labor market. In this context, the internal and external actors who participated in the

interview emphasized that the social inclusion of the public in certain organizations is fundamental as a way to add value.

As interviewee G2.1 highlighted, *“seeing the inclusion of these people in society adds value to the service provided, especially with regard to socialization”*. Furthermore, there were reports from service beneficiaries that their children experienced greater physical and emotional independence thanks to the services received from the non-profit organization. Similarly, doors have opened, allowing these people to enter the job market, taking their limitations into account.

As a second category of social benefits, inclusion in the labor market was highlighted by the interviewees. This perception emerged from interviewees from organizations focused on the environment, social assistance, and health. As pointed out in the literature, non-profit organizations can contribute to job creation (Dai et al., 2019; Pennerstorfer & Rutherford, 2018).

The Interviewee G2.2 emphasized that *“...while children are in school or receiving healthcare, there is training and qualification for parents and caregivers”*. One example cited was a project to develop entrepreneurial skills. The inclusion of people in the labor market also encompasses people with physical and intellectual disabilities. Therefore, non-profit organizations have assumed an important role in offering social services to their beneficiaries through social inclusion and insertion into the labor market (Dai et al., 2019; Pennerstorfer & Rutherford, 2018).

With regard to the categories of social inclusion and integration into the labor market, which comprise the pillar of social benefits, these contribute to the value proposition offered by non-profit organizations (Busch et al., 2018; Salunkhe et al., 2022). They show that the work of non-profit organizations goes beyond offering social services to beneficiaries, social participation, and economic opportunities for users. Given this context, we then have proposition 2:

Proposition 2: Social benefits, as a component of value orientation, expand economic and social opportunities, so that social organizations can contribute to the socioeconomic improvement of stakeholders.

3.1.3 Relationships between Stakeholders

The relationship between non-profit organizations and stakeholders strengthens ties and generates long-term benefits for these parties (Prahalad & Ramaswamy, 2004). Regarding the stakeholder relations pillar, the interviewees cited two categories: stakeholder interaction and lasting relationships, with the former being the most frequently mentioned.

The Interaction between stakeholders is a way to improve the services offered and thus co-create value. It can be observed the co-creation of value by analyzing the response of interviewee G1.2, who highlighted the importance of family participation in the development process of service beneficiaries. Parents actively participate in the construction and adaptation of student activities within the non-profit organization.

For a lasting relationship between stakeholders, key points include excellence in service delivery, trust, and transparency in organizational processes (Chakrabarty, 2020; Salunkhe et al., 2022). In the case of non-profit organizations in the sports sector, this relationship tends to be as next as possible, as is the case with non-profit organizations focused on the environment and social assistance.

The interviewee G9.1 stated that, due to the work he does with the community served by the non-profit organization, the relationship resulting from the project they are developing together will last for many years. In his speech, he highlighted that "*...we are planning long-lasting relationships. We already have them, but we will strengthen them even further.*" All of this corroborates the literature that highlights that the relationship between stakeholders is based on interaction and dialogue, thus leading to value creation (Grönroos, 2017).

In this sense, it is argued that building lasting relationships between social organizations and stakeholders results from offering an effective service that meets the expectations and needs of stakeholders. This opens up space for the co-creation of value among stakeholders. Given this context, we have proposition 3:

Proposition 3: As a basis for value orientation, continuous interaction and dialogue between social organizations and stakeholders promote the building of lasting relationships and the co-creation of value.

4. Discussion of the Results

As evidenced by the data analysis, the aim was to understand how non-profit organizations strategically orient themselves to add value to their beneficiaries. It was observed that the elements comprising this type of strategic orientation are condensed into perceived value, social benefits, and stakeholder relationships. The analysis of the interviews revealed that value was identified as an important component of their strategic marketing orientation. For example, investment in computerized systems to manage processes, and the transfer and dissemination of resources used, make non-profit organizations more professional (Namisango et al., 2021).

These factors can generate trust and satisfaction, maintain a lasting relationship with beneficiaries, and attract volunteers and employees who believe in the non-profit organization's cause. These aspects are demonstrated in the interview results and observed in the literature (Brzustewicz et al., 2021; Mubushar et al., 2020; Sheth & Uslay, 2022; Zainuddin & Gordon, 2020). The social benefits perceived by users of an organization, whether public, market-based, or non-profit, correspond to the beneficiaries' perception of the social gain from a service and/or product offered by a non-profit organization (Appiah-Kubi, 2024). Therefore, the results demonstrate the social role of the organizations studied, which provide their beneficiaries with professional training that allows them access to income to meet their needs, while simultaneously creating value for them.

It is noteworthy that, in the context of social inclusion, the results obtained corroborate the literature (Dai et al., 2019; Sharp, 2018). They highlight the dual role of non-profit organizations, which consists of their maintenance within the market context and their social role in the society in which they operate. Therefore, this study addresses social inclusion and insertion into the labor market as forms of social benefits for beneficiaries.

The factors inherent in the relationship between stakeholders are trust, interaction, commitment, quality, and engagement among the actors involved in the process, which can lead to a lasting relationship (Akdim & Casaló, 2023; Prahalad & Ramaswamy, 2004). These factors can lead to the co-creation of value among the parties involved (Busch, 2018; Hartwing & Jacob, 2022; Nardini et al., 2022).

Thus, when beneficiaries of an organization's services feel confident in the services they receive, they want to interact with and remain close to that organization (Sheth & Uslay, 2022). The building of relationships between the actors involved is noticeable in the organizations studied. This approach introduces a more professional view of the organizations studied, which have focused on knowledge and invested in technologies to offer to beneficiaries (Casey, 2016).

The conceptual model of the study highlights the categorizations found empirically based on beneficiary reports and explains how the strategic orientation for the value proposition materializes in social organizations. The results of this study demonstrate an integrative and relational model of strategic orientation for the value proposition in social organizations, encompassing perceived value, social benefits, and stakeholder relationship management.

In this understanding, stakeholder relationship management functions as a mediating variable between stakeholders and social organizations. The social benefits act as the materialization of the real value of social organizations. And perceived value refers to the effective recognition of the efficiency of the services provided by social organizations (Amado

et al., 2023; Akdim & Casaló, 2023). In this sense, this model dialogues with the service-dominant logic, demonstrating the co-creation of value between the social organization and its stakeholders through the interaction of services (Boukis & Kabadayi, 2020; Desai, 2009).

During the analysis, it was found that the results regarding the strategic orientation for the value proposition do not occur linearly. Conflicts were observed in certain aspects, such as between efficiency and inclusion, where the pursuit of resource optimization and process standardization may limit the ability to serve the most vulnerable public.

Furthermore, conflicts also arose between professionalization and community identity, where strengthening governance management may lead to the risk of distancing the social organization from its community identity. Finally, conflicts arose between transparency and administrative routines (Sheth & Uslay, 2022). The transparency in accountability strengthens the credibility of the social organization but increases the demand for administrative procedures. In this sense, these conflicts demonstrate a complexity between strategic balance and adjustments in the community identity of social organizations to avoid distancing themselves from their social role.

Furthermore, the analysis shows that the efficiency of organizational activities is associated with the standardization of processes and the necessary allocation of financial resources. This can conflict with inclusive activities that require greater investment and individualized attention to the beneficiaries of the social organization (Chakrabarty, 2020).

Similarly, professional management requires market practices but cannot lose sight of the social identity inherent in non-profit organizations. Another context that should be carefully observed is fundraising (Delpechitre et al., 2018). Although carried out transparently and with accountability to funders, resources should be directed towards the core activity of the organizations, which is their social mission (Salunk et al., 2022). These conflicts require a balance between the management of the social organization and its social mission.

The novelty of the model lies in its strategic orientation towards the value proposition as an interactive and integrated process, in which perceived value, social benefits, and stakeholder relationship management mutually influence each other. Furthermore, it offers an understanding of how social organizations create value propositions for their stakeholders. Figure 1 systematizes the strategic orientation of non-profit organizations' value proposition for their beneficiaries.

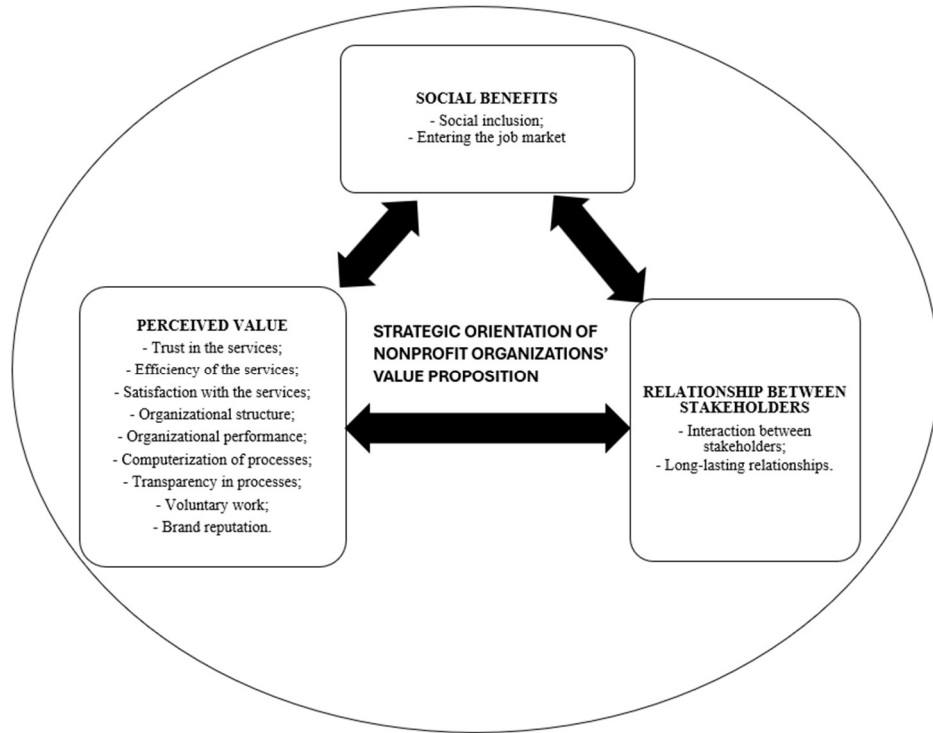


Figure 1

Strategic Orientation of Non-profit Organizations' Value Proposition for Beneficiaries

Source: Authors' own elaboration.

Figure 1 shows how non-profit organizations strategically orient themselves in relation to value. There are three factors: perceived value, social benefits, and stakeholder relationships. A non-profit organization is value-oriented when it offers value to its beneficiaries through the value they perceive. Thus, by offering quality services, technological integration, innovation in its processes and physical structure, among other factors, the non-profit organization offers value to its beneficiaries (Appiah-Kubi, 2024).

It is understood, then, that non-profit organizations are value-driven when they add value to their beneficiaries through the social benefits perceived by them. The services offered by these organizations promote the social and professional well-being of their users. Furthermore, it is asserted that social benefits are seen as psychological, emotional, and social aspects, considering that the non-profit organizations studied also act on the social aspects of the communities in which they operate (Appiah-Kubi, 2024; Elson et al., 2018; Karakulak & Faul, 2023).

It is understood, therefore, that non-profit organizations add value to their beneficiaries through relationships with stakeholders, developing strategies to involve them in their activities, as well as in the creation of new services or the improvement of existing ones. Furthermore, they add value by developing programs and actions to maintain a lasting relationship between

the stakeholders of these organizations and strengthen the long-term bond between them (Chakrabarty, 2020). Therefore, dialogue and communication are essential in this interaction (Huang et al., 2024). Including stakeholders in the activity development process can lead to interaction between the actors involved, improved services, and the co-creation of value (Delpechitre et al., 2018).

In these respects, it is appropriate to conclude that the gains that non-profit organizations obtain by adopting a values-based strategic orientation can be the credibility of their brand reputation and the trust of their users. By understanding the needs of their beneficiaries—and offering value with excellence and quality in their services, they create an emotional connection with them, as well as a solid and lasting relationship. As trustworthy organizations, they receive donations for social and volunteer work, resulting in greater performance (Pennerstorfer & Rutherford, 2018). Furthermore, with this gain, non-profit organizations become professionalized institutions, differentiated in their areas of operation (Coletta et al., 2021).

In this context, the results demonstrate that the professionalization of managers and employees increases the efficiency of services and the performance of social organizations. They also show that maintaining continuous dialogue and interaction with stakeholders allows organizations to respond to the specific needs of their audience. Finally, transparency and organizational reputation reinforce trust and favor the co-creation of value. Thus, it is argued that value creation by stakeholders does not occur through isolated services, but rather through the set of experiences offered to them.

Thus, perceived value, which derives from an experiential analysis of the stakeholder with the social organization, manifests itself through emotional aspects (trust, satisfaction) and managerial aspects (organizational performance, process automation). Regarding social benefits, the focus is on the impact on the lives of stakeholders and is associated with how they perceive the organization's performance in terms of lasting social outcomes. As for stakeholder relationships, they are revealed as a factor that assists and strengthens perceived value and social benefits, fostering the creation of lasting bonds and enabling the co-creation of value.

In this sense, strategic orientation focused on the value proposition results in multidimensional dynamics: relational, affective, and managerial. However, it is argued that these themes do not operate in isolation but rather complement each other. Relational demands are fulfilled by strengthening the bonds between social organizations and beneficiaries, and this can occur continuously through dialogue and active listening. The affective dimension, in turn, is realized in organizations through the welcoming atmosphere they receive, trust in the organization, and a sense of belonging. And the managerial dimensions refer to the capacity to

organize the organization's structure, decision-making in line with the social organization's mission and the expectations of stakeholders (Eng et al., 2020; Dirsehan & Kadioglu, 2023; Richardson et al., 2023).

5. Conclusion

This study sought to discover how non-profit organizations can strategically orient themselves to offer value to their beneficiaries. Three paths were identified: perceived value, social benefits, and stakeholder relationships. These organizations can achieve significant gains by adopting such a strategy, not only financially but also socially, in terms of reputation and trust. The results encompassed theoretical implications that contribute to the field of management and marketing in non-profit organizations, advancing the pillar of strategic orientation towards value.

The present study contributes theoretically to the expansion of the discussion on strategic orientation towards value propositions in social organizations and to consolidate the forms of value propositions in these organizations. Encompassing different perspectives on value propositions, from the point of view of managers and beneficiaries, it demonstrates that the orientation towards value propositions is not restricted to internal issues but also observes the dynamics of the external context.

Through its theoretical foundations, this study also contributes to the understanding of strategic orientation towards value propositions in non-profit organizations, systematizing how social organizations communicate value propositions to their beneficiaries. And expands its theoretical contribution by structuring the forms of value propositions for fundraising from the public sector, enabling the integration and implementation of public policies in the communities where social organizations operate.

There has been a scarcity of studies demonstrating how value is proposed to stakeholders and a daily recognition of how social organizations propose value to their beneficiaries. This study can contribute as an auxiliary instrument to reduce this gap, demonstrating an integrative and empirically grounded model that articulates perceived value, social benefits, and stakeholder relationship management as dimensions that integrate the orientation towards the value proposition in social organizations.

The research advances the systematization of orientation towards the value proposition from the perspective of categories that can be tested and investigated in the future. The theoretical implication suggests a framework that can be used in the future to structure a research proposal, which could be used to compare the implementation of the strategic

orientation towards the value proposition among emerging countries or in different types and sizes of social organizations.

Furthermore, the conclusion of this study brings other relevant implications. For research, studies can be developed through the construction of testable scales, as well as comparative analyses between different types of social organizations. In the field of public policy, the results support funding agencies in more rigorously analyzing the impacts of social organizations on the communities they serve, aiming to promote the social value of their beneficiaries.

In education, they can be used to promote discussion strategies and encourage the training of managers of social organizations. They also provide guidelines applicable to the formulation of public policies, through regulatory bodies, so that they adopt more rigorous criteria in the analysis of projects submitted by these social organizations to obtain funding. As for the social implications, they broaden the understanding of how social organizations structure their actions and strengthen their legitimacy in the community in which they are located.

Regarding the model's originality, it lies in the integrated combination of processes specific to third-sector organizations, a field explored a little from the perspective of strategic orientation towards value proposition. This research organizes and structures evidence that explains how value is proposed and how it materializes.

As a practical implication, the conclusion of this study provides relevant information for leaders and professionals in non-profit organizations, demonstrating the beneficiaries' perspective on how value is created from the use of services and how it manifests itself in the internal organizational environment. It can also assist managers in developing more effective programs and activities capable of increasing the perception of value among beneficiaries of non-profit organizations.

The scope that demonstrates such activities contributes to their implementation through actions such as understanding the needs of stakeholders and their evaluation of the services offered by social organizations. This can be identified through active listening. Analysis of projects linked to the institutional mission to meet the needs of stakeholders. Furthermore, it contributes to developing strategies for interaction and engagement with its target audience. Finally, it leads to the establishment of compliance practices to strengthen the trust and reputation of the social organization.

Although the research had limitations, the categories that comprise the strategic orientation of the value proposition emerged from the coding process of the interviews, which may involve a degree of subjectivity due to the perceptions of beneficiaries and service

managers, with a limited scope. While a systematic procedure was used for categorization and interpretation, it is recognized that other analytical readings may reproduce different configurations. As this is qualitative research based on interview data, the objective is not to generate universal conclusions about social organizations. Therefore, the results contribute to analytical generalization and theoretical advancement on the topic, and not to statistical generalization.

Although this study has addressed the ways in which non-profit organizations strategically orient themselves toward value, it is relevant, as a suggestion for future studies, to conduct quantitative research to study the effects of strategic value orientation on the performance of these organizations. Quantitative research could also be conducted to identify the barriers that prevent non-profit organizations from delivering value to their users and to determine how managers deal with them.

In parallel, it is suggested that future quantitative research identify whether the strategic orientation towards value proposition is universal, as well as develop comparative studies in third-sector ecosystems in different countries. Stakeholder interaction is essential for value creation in non-profit organizations. The results show that perceived value is composed of elements related to quality (efficiency, satisfaction, transparency in processes) and organizational elements (physical structure, computerization of processes). Therefore, a qualitative study is suggested to compare the value perceived by stakeholders with the real non-profit organizations.

Therefore, studies that identify best practices for engaging stakeholders to deliver value in non-profit organizations are relevant to the topic of strategic orientation towards value. Finally, research aimed at identifying factors that can lead to value destruction in non-profit organizations could be conducted, since beneficiaries may have a negative experience when utilizing a service from a non-profit organization, which can lead to the destruction of the organization's value.

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Appendix A - Interview Script

THEME: Strategic orientation of social organizations toward proposing value for stakeholders.

OBJECTIVE: To understand the means by which social organizations strategically orient themselves to provide value to their stakeholders.

1. Personal identification;
2. Time spent with the social organization;
3. Types of services offered by the social organization;
4. Strategic orientation toward proposing value for stakeholders (employees, volunteers, and society) (Adams et al., 2019; Leroi-Werelds, 2019; Mubushar et al., 2020);

5. Strategic guidelines that social organizations use to improve their services and offer value to stakeholders (Mubushar et al., 2020);
6. Experiences of stakeholders after using the services of social organizations and perceived value (Mubushar et al., 2020);
7. Examples of perceived value creation benefits in social organizations (Leroi-Werelds, 2019);
8. Examples of perceived costs in social organizations (Leroi-Werelds, 2019);
9. Relationship between social organizations and stakeholders (Mubushar et al., 2020);
10. Aspects that are taken into account when choosing the service of the social organization (Leroi-Werelds, 2019; Mubushar et al., 2020);
11. Ways of managing the relationship between social organizations and their stakeholders to have a vision of innovation and offer new services, for example (Feng et al., 2019; Lee & Kim, 2018);
12. Strategic orientation toward proposing value and satisfaction, trust, and lasting relationships between stakeholders: examples (Feng et al., 2019; Fernandez & Moraga, 2017);
13. The structure, processes, quality of the services offered, and reasons why stakeholders return to social organizations (Leroi-Werelds, 2019; Neesham et al., 2023);
14. Strategic orientation and the performance of social organization services (Leroi-Werelds, 2019; Namisango et al., 2021);
15. The strategic orientation and efficiency of service provision by social organizations (Dai et al., 2019; Feng et al., 2019; McAllister & Makkai, 2021).