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Look Before You Leap: Which Organisational Factors Influence Nonprofit Organisation (NPO) Sustainability During The COVID-19 Crisis?

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Abstract
Purpose: This study investigates the organisational factors that influence the sustainability of nonprofit organisations (NPOs) during the COVID-19 crisis. In line with the social resource-based view (SRBV), six organisational capacities (financial management, staff management, leadership, operational, adaptive and strategic planning) and stakeholder engagement are identified as organisational factors that might influence NPOs sustainability.
Design/methodology/approach: The data is obtained from 159 NPOs, registered under the Registrar of Society (ROS) located in the Klang Valley area via a survey questionnaire. To analyse data, we utilise IBM SPSS 27 and Smart PLS software Version 3.2.7.
Findings: Strategic planning capacity and stakeholder engagement have a significant positive influence on NPOs sustainability.
Research limitations/implications: This study provides a theoretical and empirical foundation to advance the theory of SRBV and practice to achieve the sustainability of NPOs during the pandemic COVID-19.
Practical implications: By understanding the organisational factors that influence NPOs sustainability during the crisis, NPOs and relevant regulators can develop more targeted and effective strategies that enhance NPOs sustainability.
Originality/value: As per the authors' knowledge, this study is among the earliest effort that integrate the COVID-19 crisis on the study of NPOs sustainability.

Keywords: COVID-19 crisis, nonprofit organisation, organisational capacities, sustainability, stakeholder engagement, sustainable development

1.0 Introduction

Every country needs to improve the well-being of society by resolving social issues is in pursuit to accomplish sustainable development (Hrotko et al., 2018). Achieving sustainable development through realising Sustainable Development Goals (SDG) 2030 of the United Nations requires commitment from all the stakeholders. Nonprofit organisations (NPOs) can translate social interest across sectors by delivering various interests from relevant sectors to return the benefits to society (Hassan, 2018). NPOs are mainly involved in generating or

distributing funds for philanthropic, religious, educational, social, or 'good works' (Arshad et al., 2018; FATF, 2019). The intervention from NPOs would potentially contribute to resilient and sustainable local communities, ultimately leading to sustainable development (Moldavanova & Wright, 2020).

Although the significant role played by NPOs in creating an impact on social, economic and environmental issues has been acknowledged, NPOs face challenges to remain sustainable (Ceptureanu et al.,2017; Gajdová & Majdúchová, 2018; Williams-Gray, 2016). Most of the NPOs often operate with limited resources (Arshad et al., 2018; Centre for Asian Philanthropy and Society, 2018; Sebastian Ion Ceptureanu et al., 2017) and lack of capacity to sustain the outcomes which are the NPOs sustainability (Agensi Inovasi Malaysia, 2016; Salway, 2017). Notably, resource constraint issues became more critical during the coronavirus (COVID)-19 crisis. The report on "The Voice of Charities Facing COVID-19 Worldwide" revealed that most NPOs face the severity of insufficient funding and resources, which subsequently impair the sustainability of NPOs (CAF America, 2020).

Though NPOs are aware that obtaining financial viability is essential to ensure they can fulfil their mission in the long term, most struggle to achieve sustainability (Rottkamp, 2020). The impossibility of the government to address all the social issues consequently lead to increasing demand for NPOs to deliver social services (Enciso-Santocildes et al., 2020) especially to meet the current and post effects of the COVID-19 (CAF America, 2020). The failure of nonprofits to continuously deliver social services may result in a slew of unaddressed social concerns in society, jeopardising SDG 2030. If SDG 2030 progress is hampered, the underprivileged groups such as women, immigrants, the homeless, and the disabled will be disadvantaged. As a result, NPOs must maintain their viability because they have a significant role in social service delivery and other aspects of long-term development (Hassan et al., 2018; UNDP, 2019).

The role of NPOs will become more meaningful in a current and post-COVID 19 era when rehabilitation and rebuilding on various aspects need to be done to address the impact of the pandemic (Centre for Asian Philanthropy and Society, 2020). Despite the fact that achieving sustainability has become one of the most contentious issues in the nonprofit sector (Gajdová & Majdúchová, 2018; Ijon et al., 2021), limited study has been done on the sustainability of NPOs, especially under the context of developing countries. Subsequently, a question on "what does it take for NPOs operating under the limited resources to remain sustainable in pursuit to achieve sustainable development, especially during the COVID-19 crisis?" has emerged.

According to Silva & Bitencourt (2018), the competitive advantage indicates the access for fundraising, self-sustainability, and the effective deliverables of social goals. This principle is closely related to the social resource-based view (SRBV) that emphasises the mission-driven approach for the organisation to achieve their mission (Tate & Bals, 2016). Hence, in line with SRBV, this study investigates the organisational factors that influence the NPOs sustainability during the COVID-19 crisis. Besides enriching literature on NPOs sustainability, NPOs can better identify the significant organisational factors that influence organisational sustainability to better utilise their limited resources for interventions that enhance NPOs performance.

2.0 Literature Review

2.1 Social-Resource Based View (SRBV) and Nonprofit Organisation Sustainability

The resource-based view (RBV) emphasises that organisations with beneficial core competence will be more effective in uncertain times than those without (Arik et al., 2016). However, it is essential to note that the RBV is a theoretical lens that has developed itself from economic prospects (Silva & Bitencourt, 2018). SRBV is an extension of RBV that focuses on social resources and overcoming social restrictions (Sinthupundaja et al., 2019) through a

mission-driven approach and stakeholder engagement (Tate & Bals, 2016). This principle is consistent with the nonprofit sector, whereby NPOs are accountable to various stakeholders. Competitive advantage could be realised through the ability of NPOs to meet social needs as they overcome social challenges faced by communities and the environment (Silva & Bitencourt, 2018). This achievement is reflected through the accomplishment of the organisational mission.

In terms of mission-driven approach, the absence of capacity could create growth barriers (Andersson et al., 2016) that ultimately hamper the sustainability of NPOs. Besides, NPOs rely on multiple stakeholders to gain the organisation's resources (Ceptureanu et al., 2018; Hassan et al., 2018; Seo, 2018). The SRBV focuses on how an organisation may achieve its social aims by engaging with diverse stakeholders (Sinthupundaja et al., 2019). Based on the significant importance of organisational capacity and stakeholder engagement, they are predicted to influence the sustainability of NPOs.

Sustainability is an ultimate measure of success relevant to existential threats such as the nonprofit sector's resource constraint issues (McDonald et al., 2019). Sustainability also demonstrates the capacity of the organisation to deliver social commitments to the stakeholders (Brown et al., 2016; Lee, 2017; Morales, 2019; Paredes et al., 2019; Williams-Gray, 2016). NPOs are considered sustainable if they can execute their social mission continuously (Weerawardena et al., 2010).

3.0 Hypothesis Development

3.1 Organisational capacities

In general, organisational capacity refers to the enabling factors that allow an organisation to pursue and accomplish its mission (Andersson et al., 2016; Bryan, 2019; Svensson et al., 2020). Shumate et al.(2017), *page 2*, defined organisational capacities as "*the processes, practices, and people that the organisation has at its disposal that enable it to produce, perform, or deploy resources to achieve its mission*". As capacities may impact the organisation's mission deliverables, it is important to understand the link with the NPOs sustainability. Most of the previous studies observe the link between organisational capacities with effectiveness (see, for example, Brown et al. (2016); Despard (2017); Shumate et al. (2017); Williams-Gray (2016)), but limited attempt links the organisational capacities with the sustainability of NPOs. As highlighted by Ijon et al. (2021), capacity building is essential for organisational sustainability, hence worth exploring further. The identified organisational capacities discussed by Shumate et al. (2017) and Fu & Shumate (2019) are financial management, leadership, staff management, operational, adaptive and strategic planning. Consistent with Shumate et al. (2017), the organisational capacities in this study are understood as an interrelated dimension of capacities.

Financial management capacity refers to the ability of the organisation to manage accounts, including costs, surpluses, and trends in revenue over time (Fu & Shumate, 2019; Shumate et al., 2017). During the Covid-19 crisis, there was a decrease in funding (CAF America, 2020; Linh & Anh, 2020). Lack of sufficient financial resources consequently hinders the efforts of NPOs in fulfilling the organisational mission (Despard, 2017; Walters, 2019). Therefore, due to the resource-constrained environment, financial management practices have emerged as a vital part of a company's financial capacity for long-term fiscal stability (Svensson et al., 2017). To maintain good financial management, NPOs shall practise sound financial recording and reporting (Ijon et al., 2021). Besides, the past study also noted the positive relationship between sound financial practices with financial sustainability (Cheuk et al., 2021). Hence, the following hypothesis is suggested:

H1: Financial management capacity positively influences NPOs sustainability

Leadership capacity denotes the ability of the organisation to have leaders commit to and involve with the organisation's vision and plan, develop good relationships with the staff, and make sound decisions about its future (Fu & Shumate, 2019; Shumate et al., 2017). Finding from the study by Okorley & Nkrumah (2012) indicated that leadership is crucial for NPOs sustainability as leaders play a role in organising the fund, and their interpersonal skills could be utilised as strategies to improve organisational sustainability. The ability of NPOs to have good governance depends on high-quality leaders because they oversee matters that are crucial for organisational health (Pyanov et al., 2021). By having management with adequate managerial skills, encouraging teamwork, and leading by example, NPOs will receive the essential support that could safeguard their long-term viability. Hence, the following hypothesis is suggested:

H2: Leadership capacity positively influences NPOs sustainability

Staff management capacity refers to the ability of the organisation to meet employee needs for information, training, and mentoring (Fu & Shumate, 2019; Shumate et al., 2017). As supported by the previous study, paid staff, engagement and recruitment emerged as crucial elements of human capacity in providing managerial leadership to staff (Andersson et al., 2016; Svensson et al., 2017). Skilled staff is viewed as crucial in delivering the functions and missions of an organisation(Cox et al., 2018). NPOs' inability to retain skilled people with the requisite education and skillsets could pose a barrier to achieving goals and achieving good results (Walters, 2019). As supported by Svensson et al. (2017), they acknowledged that recruiting paid staff is important for capacity building and goal achievement of NPOs during resource constraint environments. Therefore, the following hypothesis is suggested:

H3: Staff management capacity positively influences NPOs sustainability

Operational capacity refers to the ability of the organisation to develop and use documented procedures to set goals for programs and activities as well as to evaluate outcomes (Fu & Shumate, 2019; Shumate et al., 2017). Most capacity-building literature emphasises the operational activities as a centre of an organisation's capacity to achieve goals. This principle holds especially for small NPOs with insufficient resources to fulfil demands and ensure the continuance of programs and services (Bryan, 2019). Operational capacity improves an organisation's capacities by evaluating the application and outcomes of newly learnt skills, programmes, and knowledge (Shumate et al., 2018). Thus, the following hypothesis is suggested:

H4: Operational capacity positively influences NPOs sustainability

Adaptive capacity relates to the ability of the organisation to adapt to changes in its environment, including innovativeness, responsiveness, organisational learning and motivation (Fu & Shumate, 2019; Shumate et al., 2017). This capacity indicates the organisation's shared values and supportive culture, teamwork among staff and conflict resolution (Fu & Shumate, 2019). Adaptive capacity is perceived as crucial for long-term organisational stability as it reflects the ability of NPOs to continuously adapt to the changes and act as learning organisations (Strichman et al., 2018). Hence, the following hypothesis is suggested:

H5: Adaptive capacity positively influences NPOs sustainability

Strategic planning capacity refers to the ability of the organisation to have "a deliberative, disciplined approach to producing fundamental decisions and actions that shape and guide what an organisation is, what it does, and why" (Fu & Shumate, 2019; Shumate et al., 2017). A clear vision and strategic plan for long-term growth emerged as critical elements of capacity (Svensson & Hambrick, 2016). As a response to the post-COVID-19 impacts, current and potential funders may prioritise various goals (Linh & Anh, 2020). Thus, NPOs need to build a clear strategic plan that considers various possible challenges in the future. If strategic planning is conducted properly, it creates a participatory process that helps the organisation pursue its mission (Allison & Kaye, 2005). Hence, the following hypothesis is suggested:

H6: Strategic planning positively influences NPOs sustainability

3.2 Stakeholder engagement

In a nonprofit context, stakeholders include but are not limited to government, private funders, staff, volunteers, beneficiaries, local community, academicians, other NPOs, and others affected by NPOs (Allison & Kaye, 2005; Wellens & Jegers, 2014). Among the challenges for an organisation to become sustainable is meeting the needs of stakeholders (Caiado et al., 2017). NPOs need to realign their objectives with the preferences of stakeholders (Ijon et al., 2021). Stakeholder engagement refers to the ability to effectively communicate and engage with stakeholders in pursuit of acquiring resources and gaining legitimacy (Bacq & Eddleston, 2016). It refers to the ongoing process through which an organisation builds positive and constructive relationships with its stakeholders to incorporate their expectations into strategy and action (Matteo & Ferri, 2018). Currently, people are becoming more concerned about NPOs' credibility, especially those committing fraud and misappropriation (Pyanov et al., 2021). Hence, stakeholder engagement might influence the deliverables of the organisational mission. Accordingly, the following hypothesis is suggested:

H7: Stakeholder engagement positively influences NPOs sustainability

Figure 1 summarises the research framework proposed for this study.

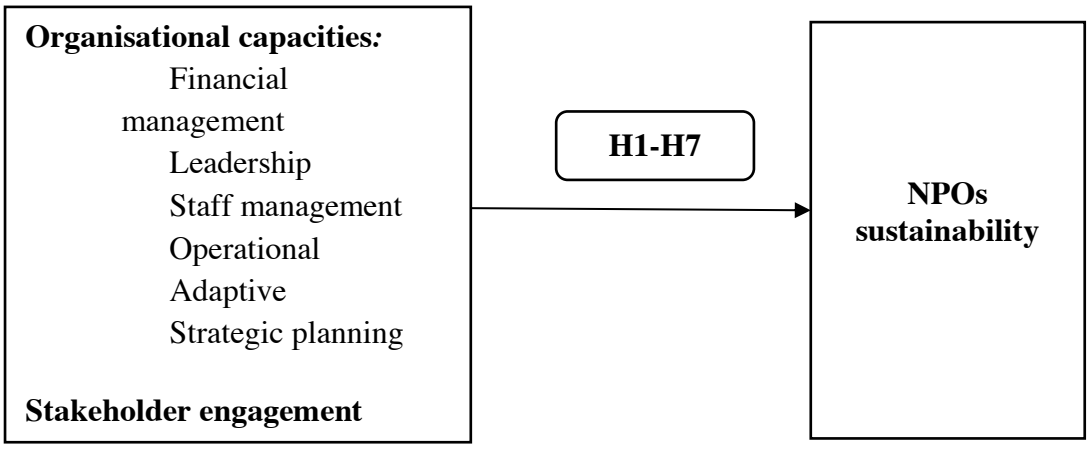

Figure 1. Research framework

4.0 Methods

The sample of this study is the charity NPOs registered under the Registrar of Society (ROS) in the Klang Valley area because most of the active and frontrunner NPOs are located

in this area (Puteh Salin et al., 2017). This study used purposive sampling, whereby two criteria for sample selection are established. First, NPOs must be in operation for more than five years because the timeframe is considered adequate to allow NPOs to prove their viability (Ceptureanu et al., 2018). Next, the respondents must be among the organisation's members or leadership staff well-versed with the organisation, such as chairman, program director, manager (Williams-Gray, 2016) or staff with the equivalent position of five years or more working experience (Ceptureanu et al., 2018).

After running G*Power with power significance (0.80) and effect size (0.15), the minimum number of required respondents is 103 (Faul et al., 2009). The researcher sent the survey questionnaire via SurveyMonkey to 1,271 NPOs and received 167 completed responses. The responses received are considered sufficient for further data analysis as it exceeds the minimum number of required responses. After data screening, checking for blank responses, straight-lining data, data entry errors and outliers, 159 responses are valid for further data analysis.

4.1 Instruments

In this study, interval scales are used in the form of a 5-point, and 7-point numerical scale with 1 indicating "strongly disagree" and 5 or 7 indicating "strongly agree". The 5-point rating scale is used to measure organisational capacities, while the 7-point rating scale measures stakeholder engagement and NPOs sustainability. The instruments for organisational capacities are adapted from Shumate et al. (2017). The instruments under stakeholder engagement were adapted from Bacq & Eddleston (2016) and Shumate et al. (2017). It measured the ability of the organisation to communicate and engage with stakeholders effectively.

In this study, NPOs sustainability refers to NPO's achievement to continuously deliver the organisational mission, fulfil social interest, and contribute to the sustained improvement for affected people, society and environment (Ceptureanu et al., 2018; Seo, 2018; Sinthupundaja et al., 2019). The instrument adapted from Ceptureanu et al. (2018) measures the ability of NPOs to fulfil the organisational mission continuously. An instrument adapted from Seo (2018) measured the NPOs ability to meet social interest. Meanwhile, the instrument adapted from Sinthupundaja et al. (2019) measures the sustained improvement and contribution to society and the environment.

4.2 Data Analysis

For the data analysis, we utilised IBM SPSS 27 and Smart PLS software Version 3.2.7 (Ringle et al., 2015). This study used variance-based structural equation modelling (PLS-SEM) for hypothesis testing, which consists of two steps: measurement model and structural model assessments. Prior to these two assessments, we checked for common method variance (CMV).

4.3 Common Method Variance Test

In the present study, since data is collected from the same group of respondents, the issue of CMV is assessed using Harman's single-factor test and the correlation matrix procedure (Tehseen et al., 2017). Harman's single-factor test determines whether a single factor surfaces from the principal component analysis or if a distinct factor explains the majority of covariance among the variables in the un-rotated factor analysis (Podsakoff et al., 2003). The results revealed 34 distinct factors that account for 74.376 % of the total variance, with the largest factor accounting for 48.590% of the variance, which is less than 50% from the cut-off value as suggested by (Podsakoff et al., 2003). Thus, based on Harman's single-factor test, CMV was not an issue in this study.

However, while this technique has been widely applied in most social sciences studies, the test is incomplete and only provides information on the absence or presence of CMV (Podsakoff et al., 2003; Tehseen et al., 2017). As a result, the correlation matrix approach is employed to identify the CMV problem in this investigation. According to this strategy, a correlation of more than 0.9 among the main constructs indicated the presence of CMV, as proposed by Bagozzi et al. (1991). As shown in Table 1, the data is free from CMV effects because the correlation among principal constructs is less than 0.9.

Table 1
Latent variable correlation

	FM	SM	LD	OC	AC	SP	SE	SUST
FM	1							
SM	0.641	1						
LD	0.508	0.639	1					
OC	0.645	0.806	0.713	1				
AC	0.614	0.738	0.791	0.756	1			
SP	0.570	0.695	0.643	0.772	0.774	1		
SE	0.472	0.615	0.537	0.640	0.645	0.636	1	
SUST	0.376	0.548	0.462	0.530	0.601	0.619	0.698	1

AC=adaptive capacity, FM=Financial management capacity, LD=Leadership capacity, OC=Operational capacity, SE=Stakeholder engagement, SM=Staff management, SUST=NPOs sustainability

5.0 Findings

5.1 Demographic characteristics

Table 2 illustrates the descriptive analysis of the NPOs participating in this survey. In terms of organisational location, in brief, the Klang Valley area can be divided into two main major areas, WP Kuala Lumpur (including WP Putrajaya) and districts under the state of Selangor. The majority of the responding NPOs are located in WP Kuala Lumpur (40.9%). Meanwhile, most of the NPOs in Selangor are located in Petaling (30.2%). In terms of the organisational age, most of the responding NPOs have been in operation for 5 to 10 years. 20.1% of the respondents have been operating for more than 20 years, and only 4.4% operate for around 16 to 20 years.

Table 2
Descriptive analysis of organisations

Demographic Variable	Frequency	Percentage (%)
Organisation location		
WP Kuala Lumpur	65	40.9%
WP Putrajaya	1	0.6%
Gombak	15	9.4%
Hulu Langat	17	10.7%
Klang	13	8.2%
Petaling	48	30.2%
Organisation age		
5-10 years	100	62.9%
11-15 years	20	12.6%
16-20 years	7	4.4%
More than 20 years	32	20.1%

5.2 Assessment of reflective measurement model

For the reflective measurement model, convergent validity and discriminant validity are assessed. Hair et al. (2017) proposed that factor loadings and the average of variance extracted (AVE) are used to assess convergent validity. Based on the initial assessment, all the loadings exceed the recommended value of 0.708 (Hair et al., 2017). Besides, all the constructs meet the minimum cut-off values for CR and AVE, where all CR are greater than 0.7, and all AVEs are greater than 0.5 (Hair et al., 2017). However, the CR value for strategic planning and stakeholder engagement is larger than 0.95.

According to Hair et al.(2017), values above 0.95 are not desirable because they indicate that indicators measure the same phenomenon and are unlikely to be a valid measure of the construct. Hence, the researcher deleted the instruments that are likely to be redundant by running the test on Cronbach's Alpha if Instrument Deleted and drop instruments instruments SP2, SP3 and SE2. The results of indicator loadings, CR and AVE after the deletion of the instruments are shown in Table 3. At this stage, all the constructs are deemed to meet the requirements for reliability and convergent validity.

Table 3
Assessment of the Measurement Model

Instru-ments	**Descriptions**	**Loading**	**Cron-bach's Alpha**	**CR**	**AVE**
FM_1	Proper financial plan	0.790	0.865	0.906	0.708
FM_2	Proper annual budget	0.884			
FM_3	Budget consider long-term sustainability	0.872			
FM_4	Availability of qualified staff	0.816			
SM_1	Access to information	0.858	0.875	0.914	0.726
SM_2	Job mentoring for staff	0.880			
SM_3	Job training for staff	0.820			
SM_4	Managers have the essential skills	0.849			
LD_1	Engaged leaders	0.812	0.891	0.924	0.754
LD_2	Good working relationship	0.852			
LD_3	Sound decision about the future	0.923			
LD_4	Continuous improvement	0.882			
OC_1	Measurable objectives for program	0.897	0.920	0.943	0.806
OC_2	Availability of performance indicators have	0.925			
OC_3	Availability of regular reports	0.877			
OC_4	Programs are monitored	0.890			
AC_1	Shared values among staff	0.827	0.902	0.932	0.773
AC_2	Conflict resolution	0.883			
AC_3	Supportive culture	0.906			
AC_4	Teamwork among staff	0.900			

SP_1	Availability of strategic plan	0.934	0.869	0.938	0.884
SP_4	Monitoring of strategic plan	0.946			
SE_1	Dissemination of information to public	0.867	0.899	0.937	0.832
SE_3	Dissemination of programme's value to the beneficiaries	0.937			
SE_4	Dissemination of programme's value to the donors and funders	0.932			
SUST_1	Continuous delivery of the services to beneficiaries even during COVID-19 pandemic	0.734	0.905	0.927	0.681
SUST _2	Resolving the social issue	0.814			
SUST _3	Fulfil community's demands	0.855			
SUST _4	Sustained improvements to affected people and society	0.903			
SUST _5	Utilise resources effectively and efficiently	0.894			
SUST _6	Avoid unfavourable social and environmental impact	0.732			

Subsequently, discriminant validity is evaluated. The average variance shared between each construct and its measures should be greater than the variance shared between the construct and other constructs in the model. Indicators should load more strongly on their own constructs than on other constructs in the model (Fornell & Larcker, 1981). Table 4 shows that all reflective constructs have sufficient discriminant validity (Fornell & Larcker, 1981) since the square root of AVE (diagonal) is greater than the correlations (off-diagonal).

Table 4
Discriminant validity using Fornell & Lacker

	FM	**SM**	**LD**	**OC**	**AC**	**SP**	**SE**	**SUST**
FM	**0.841**							
SM	0.641	**0.852**						
LD	0.508	0.639	**0.868**					
OC	0.645	0.806	0.713	**0.898**				
AC	0.614	0.738	0.791	0.756	**0.879**			
SP	0.566	0.694	0.647	0.771	0.783	**0.940**		
SE	0.459	0.595	0.527	0.627	0.637	0.645	**0.912**	
SUST	0.376	0.548	0.463	0.530	0.601	0.630	0.698	**0.825**

Table 5 shows a discriminant analysis method that compares cross-loadings between constructs. Based on the result, each indicator has a high load on its constructs but a low load on others. As the constructs are distinct from one another, this implies discriminant validity.

Table 5
Cross-loadings

	FM	**SM**	**LD**	**OC**	**AC**	**SP**	**SE**	**SUST**
FM_1	**0.790**	0.412	0.319	0.453	0.378	0.337	0.252	0.221
FM_2	**0.884**	0.554	0.494	0.549	0.588	0.511	0.434	0.302

FM_3	**0.872**	0.519	0.449	0.544	0.554	0.508	0.412	0.309
FM_4	**0.816**	0.618	0.423	0.590	0.512	0.506	0.405	0.390
SM_1	0.557	**0.858**	0.527	0.663	0.622	0.588	0.512	0.455
SM_2	0.531	**0.880**	0.507	0.671	0.620	0.588	0.494	0.469
SM_3	0.554	**0.820**	0.485	0.700	0.550	0.545	0.404	0.377
SM_4	0.548	**0.849**	0.635	0.716	0.702	0.632	0.587	0.540
LD_1	0.351	0.440	**0.812**	0.495	0.608	0.463	0.441	0.403
LD_2	0.501	0.548	**0.852**	0.591	0.653	0.490	0.400	0.334
LD_3	0.453	0.603	**0.923**	0.674	0.752	0.664	0.502	0.453
LD_4	0.472	0.624	**0.882**	0.708	0.726	0.609	0.474	0.403
OC_1	0.570	0.717	0.654	**0.897**	0.675	0.684	0.578	0.464
OC_2	0.599	0.721	0.674	**0.925**	0.698	0.724	0.562	0.504
OC_3	0.548	0.693	0.564	**0.877**	0.627	0.666	0.574	0.434
OC_4	0.597	0.763	0.660	**0.890**	0.709	0.693	0.543	0.496
AC_1	0.594	0.667	0.666	0.700	**0.827**	0.657	0.560	0.533
AC_2	0.545	0.667	0.677	0.610	**0.883**	0.651	0.541	0.470
AC_3	0.528	0.676	0.739	0.707	**0.906**	0.711	0.558	0.534
AC_4	0.496	0.591	0.698	0.637	**0.900**	0.729	0.577	0.567
SP_1	0.482	0.613	0.536	0.654	0.686	**0.934**	0.587	0.561
SP_4	0.578	0.689	0.674	0.790	0.782	**0.946**	0.624	0.621
SE_1	0.402	0.484	0.429	0.549	0.490	0.550	**0.867**	0.568
SE_3	0.454	0.615	0.519	0.613	0.662	0.654	**0.937**	0.657
SE_4	0.400	0.524	0.489	0.555	0.581	0.560	**0.932**	0.678
SUST_1	0.345	0.349	0.323	0.332	0.375	0.396	0.493	**0.734**
SUST_2	0.267	0.412	0.276	0.381	0.450	0.484	0.516	**0.814**
SUST_3	0.298	0.441	0.399	0.452	0.491	0.515	0.561	**0.855**
SUST_4	0.325	0.545	0.425	0.480	0.552	0.581	0.649	**0.903**
SUST_5	0.319	0.539	0.472	0.556	0.600	0.607	0.678	**0.894**
SUST_6	0.322	0.386	0.370	0.381	0.470	0.503	0.526	**0.732**

The third method of assessing discriminant validity is by using the Heterotrait-Monotrait ratio of correlations (HTMT) technique. Henseler et al. (2015) endorsed measuring the HTMT to evaluate discriminant validity. This method reveals how to estimate the true correlation between two constructs. For HTMT, a value of 0.90 is recommended as a threshold point (Henseler et al., 2015). Any number greater than 0.90 indicates a lack of discriminant validity. Furthermore, the HTMT confidence interval should not include 1. The HTMT requirement is met for this study's PLS model, as shown in Table 6, as all the values fulfil the criterion of HTMT.$_{90}$ (Gold et al., 2001). This result implies discriminant validity has been established. Furthermore, the HTMT inference result demonstrates that the confidence interval on none of the constructs has a value of 1, confirming discriminant validity (Henseler et al., 2015).

Table 6
HTMT Criterion

	FM	SM	LD	OC	AC	SP	SE	SUST
FM								
SM	0.717 CI.90 (0.567, 0.820)							
LD	0.573 CI.90 (0.416, 0.697)	0.715 CI.90 (0.20,0. 798)						
OC	0.709 CI.90 (0.569, 0.801)	0.898 CI.90 (0.840, 0.941)	0.783 CI.90 (0.704, 0.853)					
AC	0.683 CI.90 (0.560, 0.779)	0.825 CI.90 (0.750, 0.894)	0.88 CI.90 (0.814, 0.930)	0.827 CI.90 (0.755, 0.881)				
SP	0.633 CI.90 (0.499, 0.743)	0.789 CI.90 (0.705, 0.856)	0.725 CI.90 (0.623, 0.805)	0.858 CI.90 (0.799, 0.915)	0.88 CI.90 (0.808, 0.936)			
SE	0.506 CI.90 (0.373, 0.636)	0.659 CI.90 (0.537, 0.768)	0.583 CI.90 (0.455, 0.689)	0.692 CI.90 (0.582, 0.787)	0.702 CI.90 (0.591, 0.795)	0.728 CI.90 (0.597, 0.836)		
SUST	0.414 CI.90 (0.291, 0.536)	0.599 CI.90 (0.485, 0.696)	0.506 CI.90 (0.373, 0.629)	0.572 CI.90 (0.431, 0.679)	0.656 CI.90 (0.502, 0.774)	0.703 CI.90 (0.544, 0.798)	0.767 CI.90 (0.657, 0.854)	

5.3 Goodness-of-fit index

Tenenhaus et al.(2004) acclaimed a goodness-of-fit index (GoF) to validate the PLS model. Henseler & Sarstedt (2013) suggested the SRMR as a goodness of fit measure for PLS-SEM that can be used to avoid model misspecification. The standardised root mean square residuals (SRMR) refers to the difference between the observed correlation and the model implied correlation matrix (Ramayah et al., 2018). The saturated and estimated SRMR values for this model are both 0.061, indicating that the model has a good fit because it is less than 0.08 (Henseler & Sarstedt, 2013).

5.4 Assessment of Structural Model

Table 7 shows the outcome of the lateral collinearity test. All the inner values for the independent variables are less than 5, thus indicating collinearity is not a concern in the study (Hair et al., 2017).

Table 7
Lateral Collinearity Assessment

	SUST (VIF)
FM	1.914
SM	3.384
LD	2.937
OC	4.418
AC	4.679
SP	3.368
SE	1.934
SUST	

Seven direct hypotheses between the constructs are developed in this study. The t-statistics for all paths are obtained using the SmartPLS 3.3.3 bootstrapping method to assess the significance level. Based on the assessment of the path coefficients as shown in Table 7, hypothesis 6 and hypothesis 7 have t-value ≥1.645, thus significant at 0.05 level of significance. The confidence intervals bias-corrected result of upper and lower bound for stakeholder engagement and strategic planning also indicates significant results as 0 does not straddle in between the confidence intervals bias results. Thus, these results support hypothesis 6 and hypothesis 7. Stakeholder engagement (β=0.478, $p<0.01$) and strategic planning (β=0.273,$p<0.05$) are positively related to NPOs sustainability and explain 56% of the variance in NPOs sustainability.

The R^2 of 0.560 is higher than Cohen (1988) suggested value of 0.26, indicating a substantial model. The effect size f^2 is then calculated using Cohen (1988) guidelines. Small, medium and high effects are represented by 0.02, 0.15, and 0.35, respectively (Cohen, 1988). Stakeholder engagement has a medium effect, whereas strategic planning has a small effect in determining the R^2 for NPO sustainability, as shown in Table 8. In addition, the blindfolding process is used to test the model's predictive relevance. The Q^2 for NPO sustainability is 0.367, suggesting that the model has sufficient predictive relevance because the value is more than 0 (Geisser, 1974; Hair et al., 2017).

Table 8
Hypotheses tests

H	**Relationship**	**Std Beta**	**Standard Error**	**t-value**	**Decision**	**BC 95% LL**	**BC 95% UL**	**f^2**
H1	FM -> SUST	-0.079	0.075	1.054	Not supported	-0.229	0.027	0.007
H2	SM -> SUST	0.142	0.105	1.344	Not supported	-0.055	0.294	0.014
H3	LD -> SUST	-0.057	0.113	0.508	Not supported	-0.267	0.094	0.003
H4	OC -> SUST	-0.134	0.117	1.153	Not supported	-0.316	0.059	0.009
H5	AC -> SUST	0.173	0.140	1.237	Not supported	-0.059	0.377	0.015
H6	SP -> SUST	0.273	0.123	2.222*	Supported	0.060	0.462	0.050
H7	SE -> SUST	0.478	0.093	5.128**	Supported	0.336	0.623	0.269

Note: **p<0.01, *p<0.05

6.0 Discussion and Conclusion

Remarkably, the spread of COVID-19 has affected people worldwide, especially those in developing countries (Rodela et al., 2020). The role of NPOs during COVID-19 became more significant as they played a variety of functions that leveraged their strengths to society (Centre for Asian Philanthropy and Society, 2021). Due to the considerable importance of NPOs, it is vital to ensure their sustainability. However, one of the main challenges of the nonprofit sector is to remain sustainable (Ceptureanu et al., 2017; Gajdová & Majdúchová, 2018; Williams-Gray, 2016) and yet the issue of sustainability in the context of NPOs is rarely being considered (Singh & Mthuli, 2020). Hence, underpinned with SRBV, the present study investigated the organisational factors that influence the NPOs sustainability during the COVID-19 crisis. Six organisational capacities (financial management, staff management, leadership, operational, adaptive and strategic planning) and stakeholder engagement are identified as organisational factors that might influence NPOs sustainability during the COVID-19 crisis.

We tested seven hypotheses, and results revealed that strategic planning capacity and stakeholder engagement significantly positively influence NPOs sustainability. When NPOs properly conduct strategic planning, they create a participatory process that helps the organisation pursue its mission (Allison & Kaye, 2005). As a result, NPOs could significantly impact their communities while also having solid and sustainable futures (Walters, 2019). Prior research has shown that strategic planning is highly valued for improving goal achievement ability (Brown et al. 2016; Thomson 2010). Clear objectives and a well-balanced system guide NPOs to achieve success (Pyanov et al., 2021).

Besides strategic planning capacity, the growing importance of stakeholder engagement become more significant during the COVID-19 crisis. Most NPOs agreed that external relationships with stakeholders such as the government, other NPOs and the community are essential to secure resources and accomplish the organisational mission (Brown et al., 2016). This is due to cooperation and support from others, enabling the NPOs to improve their performance and achieve the impacts they might not have accomplished alone. This argument is consistent with Pyanov et al. (2021), which highlighted that stakeholders play an essential role in promoting sustainable NPOs.

Meanwhile, this present study did not find any significant relationship between financial management, staff management, leadership, operational and adaptive capacity on NPOs sustainability. Significantly, during the COVID-19 crisis, NPOs are likely to face major financial issues due to a reduction in financing (CAF America, 2020; Linh & Anh, 2020). The imminent impact of the crisis on the economy has indirectly caused a decline in donations. Consequently, it affects the whole operation of NPOs, including in terms of staff and programs disruption.

As reflected from the survey findings by Yayasan Hasanah entitled "Impact of COVID-19 on Civil Society Organisations (CSOs) in Malaysia", NPOs face difficulties in terms of restrictions in spending due to uncertainties (Yayasan Hasanah, 2020). Thus, NPOs are unable to manage and plan for their finances properly. Cost-cutting measures such as staff reductions and cutbacks in geographical coverage for service delivery (Ijon et al., 2021) hinder the deliverables of social mission. These study findings are also in line with the study by Cheuk et al. (2021), highlighting that they only found an indirect relationship between financial management capacity and financial sustainability.

In addition, leaders of NPOs also work with uncertainties and need to comply with the standard operating procedure given by the authorities. An extra cautious need to be taken to ensure the safety and health of staff and beneficiaries. The changing rules and regulations might influence leaders' decisions and create confusion. Concurrently, they also face pressure in

fulfilling the increasing demand for social services while ensuring organisational sustainability with limited resources. Most NPOs highlighted the need for continuous financial support to ensure organisational sustainability and continuity of services to the relevant beneficiaries (Yayasan Hasanah, 2020). Due to heavy reliance on funding from donor and funders, the disruption of funding indirectly force NPOs to step out from their comfort zone, thus compromising their sustainability. Besides, coupled with strict movement control orders by the government, most of the operations and programmes have been cancelled or postponed.

According to survey findings on "The Voice of Charities Facing COVID-19 Worldwide" by the Charities Aid Foundation, 87.88% NPOs cancelled major events. NPOs that deliver services for at-risk populations such as refugee, homeless and underprivileged communities reported short-staffing (CAF America, 2020). The number of staff becomes limited as some of them have been infected by the COVID-19 virus. Consequently, the working staff need to work double hours to cater to the beneficiaries' needs. Thus, staff well-being might be compromised. In brief, reduced funding, delays or disruptions to program implementation, and limited staff availability interrupt the development of organisational capacities. The operation and activities of NPOs are restricted based upon the availability of resources (Ab Samad & Ahmad, 2021), which consequently interrupt the capacity building of NPOs. This scenario justified the non-significant findings between financial management, staff management, leadership, operational and adaptive capacity on NPOs sustainability.

In conclusion, during the COVID-19 crisis, strategic planning capacity and stakeholder engagement are significant organisational factors that influence NPOs sustainability. NPOs shall prioritise their resource utilisation towards strengthening both of these features. A clear vision and strategic plan for long-term growth emerged as critical elements of capacity. As strategic planning involves a systematic process in meeting the commitment of stakeholders, it viewed planning as a continuous process and the future as unpredictable (Allison & Kaye, 2005). As a result, NPOs must be ready to face new challenges, particularly during the COVID-19 crisis. NPOs need to build a clear strategic plan that considers various possible solutions challenges in the future to adapt to current and post-COVID-19 effects.

In order to accomplish the social mission and remain sustainable, obtaining stakeholder support is crucial as NPOs rely on multiple stakeholders to gain resources of the organisation (Bingham & Walters, 2013; Ceptureanu et al., 2018; Clear et al., 2018; Hassan et al., 2018; Seo, 2018; Weerawardena et al., 2010). As a result, NPOs need to manage the relationship with the stakeholders on which they are dependent. The growing importance of stakeholder engagement becomes more significant during the COVID-19 crisis, whereby the stakeholder's value might be diverted to different aims to adapt to the current situation.

6.1 Theoretical Implications

Overall, the results of this study provide a theoretical and empirical foundation to advance theory and practice to achieve the sustainability of NPOs. Due to the COVID-19 pandemic, the year 2020 onwards observed changes in NPOs, and this issue has yet to be resolved (Centre for Asian Philanthropy and Society, 2020). The response by stakeholders on these changes will indirectly influence NPOs actions and affect the sustainability of NPOs. Thus, findings from this study provide new insights into the impacts of the COVID-19 crisis on NPOs' decisions by identifying organisational factors that influence NPOs sustainability from SRBV perspectives.

6.2 Practical and Social Implications

Previously, the knowledge about the NPOs in Malaysia was hampered by a lack of conceptual knowledge on NPOs. By understanding the organisational factors that influence NPOs sustainability, NPOs and regulators can further improve the organisation and nonprofit

sector. They can properly manage the utilisation of limited resources to the interventions that support organisational sustainability. For example, while NPOs can focus on developing more targeted and effective capacity-building initiatives, relevant regulators can provide specific capacity-building interventions designed for NPOs. In terms of benefit to the society, NPOs that achieve NPOs sustainability will be able to offer continuous services to the affected and vulnerable community. Consequently, the sustained improvements of the affected people, society and environment will contribute to sustainable development.

6.3 Limitations and Suggestions for Future Research

The implementation of a cross-sectional research design deterred us from forming stronger causal inferences. Hence, future research should consider the longitudinal study to re-test the causality among these constructs, considering the pre and post-COVID crisis effects. Besides, the findings are derived from the respondents among charity NPOs registered under ROS, thus limiting the generalisation of these findings to NPOs registered under different regulators such as the Companies Commission of Malaysia (CCM) and Legal Affairs Division (BHEUU). Future researchers might consider replicating the current study to other types of NPOs.

Additionally, the current study conceptualised the organisational factors that might influence NPOs sustainability under SRBV perspectives, which only focuses on internal perspectives. Future researchers shall consider exploring more organisational factors that capture external perspectives such as cross-sector collaboration. Despite all of these limitations, the current study provides insightful knowledge for researchers and practitioners, especially NPOs, funders, and regulators, to further advance the nonprofit sector's development, specifically in ensuring organisational sustainability. "Look before you leap", before NPOs decide on the best action to address sustainability issues, they shall be able to identify the best effort that produces better outcomes for the future of the organisation.

7.0 References

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