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Shaping Manager Well-Being and Functioning in Declining Nonprofit Organizations: The Critical Role of Strategy Implementation

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ABSTRACT

Under the roof of Christian churches in Central Europe, some nonprofit organizations (NPOs) grow, while others are in marked decline. Our study in this context extends a previous focus on financial indicators to NPO managers' experiences, their role clarity and job satisfaction, during phases of organizational growth and decline. Specifically, we investigate how differences in strategic orientation (i.e., structure and market orientation) and its implementation (i.e., strategy awareness, performance objectivity, and leadership presence) between mid and late-stage NPOs help explain the relationship between life stage and managers' job satisfaction and role clarity. We conducted 15 expert interviews and an online field survey with lower-, middle-, and upper-level managers ($N=818$) in churches and church-affiliated welfare organizations in Central Europe. We found that managers in declining NPOs (i.e., churches) experience more structure orientation and less market orientation, as well as a weaker emphasis on strategy implementation, compared to managers in growing NPOs (i.e., welfare organizations). Moreover, we found that the weaker emphasis on implementation, but not the specific strategic orientation, was related to lower levels of role clarity and satisfaction. It thus seems (more) critical for NPOs in later life stages to effectively implement and communicate their strategy, rather than to fundamentally change their strategic orientation, to foster managerial role clarity and job satisfaction.

1 | Introduction and Research Context

Many large and traditional nonprofit organizations (NPOs) in Central Europe, such as churches, are experiencing a marked decline in membership and financial contributions. For instance, Catholic dioceses in Germany saw an almost 20% decline in membership contributions (adjusted for inflation) between 2019 and 2023 (Secretariat of the German Bishops' Conference 2024b). As a result, these organizations face cutbacks, downsizing, and overall decline. In contrast, church-affiliated NPOs in the welfare sector continue to grow, fueled by demographic shifts and the professionalization of care work.

These divergent trajectories underscore the importance of understanding how different NPO life stages, including decline and death (Searing 2020), present distinct challenges for both organizations and their employees (Quinn and Cameron 1983; Lester et al. 2003; de Sousa et al. 2024).

Previous research on organizational vulnerability and resilience in NPOs has focused on macro-level financial indicators, such as revenue sources, equity balances, cost distributions, and operating margins, to assess the consequences of financial cutbacks and organizational decline, as well as to predict and foster organizational survival (e.g., Hager 2001; Hodge

Max Niehoff and Johannes Stark contributed equally to this study.

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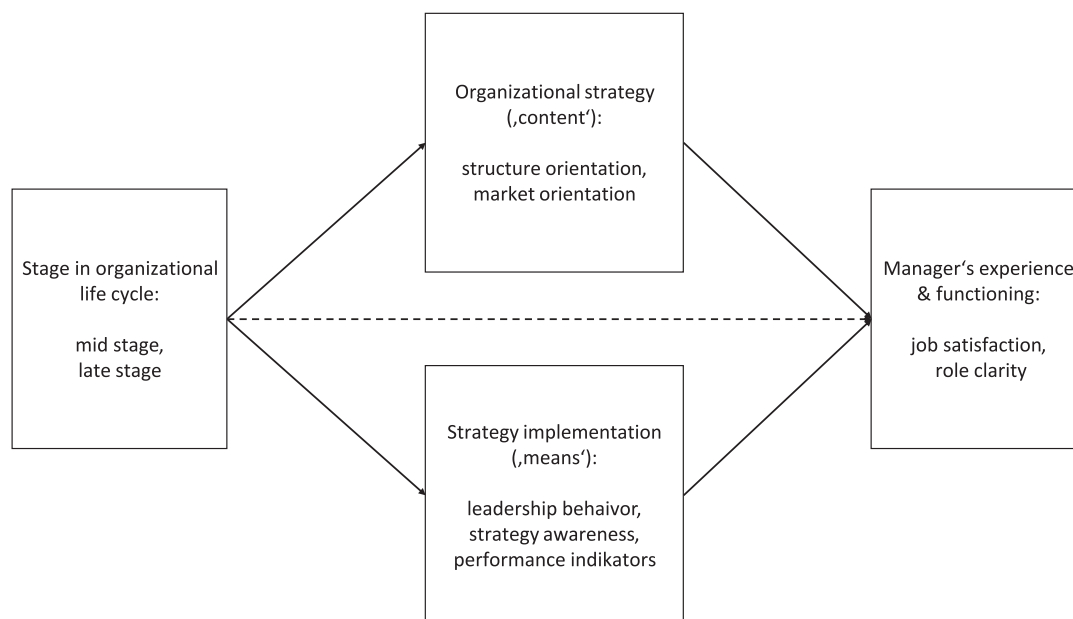


FIGURE 1 | Overview of relations.

and Piccolo 2005; Lin and Wang 2016; Mosley et al. 2012; Searing et al. 2025; Trussel 2002; Tuckman and Chang 1991). While these financial metrics are undoubtedly important, they provide only a partial view of what is required for NPOs to withstand these periods of adversity. Per definition, NPOs pursue nonfinancial goals. Moreover, they often face significant constraints in altering their financial structures due to limited resources and donor restrictions, limiting the extent to which they can act upon previous recommendations. Yet, while their room for financial maneuver is limited, NPOs can foster employee well-being and retention by virtue of the meaningful nature of their work (Binder 2016). Therefore, to advance practically relevant insights, it is crucial to also consider nonfinancial factors, such as leadership, employee well-being, and internal stakeholder management, that can enhance organizational resilience when financial flexibility is limited (Searing et al. 2021).

Our study shifts the focus from financial indicators to the human dimension of NPO resilience, specifically, their managers' well-being and functioning. Managers play a pivotal role in steering organizations through decline, yet organizational downturns often intensify stress, dissatisfaction, and confusion, which in turn undermine performance, well-being, and retention (e.g., Bienkowska and Tworek 2025; Frone and Blais 2020; Harney et al. 2018; Moore et al. 2004; Wright and Bonett 2007; Wegge et al. 2007; Hartenian et al. 1994; Rizzo et al. 1970). These challenges are particularly acute in NPOs, which rely heavily on their managers' intrinsic motivation due to limited opportunities for financial compensation. In fact, maintaining managers' well-being and functioning is central to these NPOs' self-understanding (e.g., Secretariat of the German Bishops' Conference 2022, 14f). Therefore, the ability of NPOs to effectively manage their internal stakeholders, especially by supporting managers' job satisfaction and role clarity, should be a critical determinant of organizational survival and continued functioning during periods of decline.

Previous life-cycle research has linked organizational life stages to strategic orientation, such that growing NPOs tend to emphasize competitiveness and flexibility, while declining NPOs prioritize stability and structure (e.g., Gmür 2010; Lester et al. 2003; Lund 2003; Santana et al. 2017; de Sousa et al. 2024). Both growing and declining NPOs invest in defining their strategic orientation through dedicated strategy units, processes, and events. Strategic orientation can, in turn, influence employee outcomes such as job satisfaction and perceived role clarity (Freeman and Cameron 1993; Soomro and Shah 2019; Rodrigues and Pinho 2010). Therefore, it is crucial to examine how strategic orientation shapes the relationship between NPO life stages and employee satisfaction and role clarity. Additionally, it is important to examine how these strategies are implemented, as implementation practices are also likely to vary across different stages of the organizational life cycle (Van Deun and Corbey 2023; Su et al. 2015), and can affect employees' well-being (e.g., through communication and leadership; Tosto and Tcherni-Buzzeo 2025).

The present research combines 15 expert interviews and an online field survey with lower-, middle-, and upper-level managers ($N=818$) in churches and church-affiliated welfare organizations in central Europe. We develop a model that integrates the roles of strategic orientations and their implementation for manager-level outcomes of NPOs within mid and late life stages (Figure 1).

With this study, we make three contributions: First, we contribute to the NPO life cycle literature by exploring the link between NPO life stages and manager well-being and functioning. As such, we extend the scope of theorizing on the consequences of NPO decline from a previous focus on financial indicators to the level of the individual manager. This shift allows for a more comprehensive analysis of NPO vulnerability and survival, echoing recent calls for research on NPOs' nonfinancial tactics in dealing with organizational adversities

TABLE 1 | Similarities and differences between churches and church-related welfare organizations.

	Churches	Similarities	Church-affiliated welfare organizations
Main stage (following Lester 2004)	Decline (late stage)		Survival, success, or renewal (mid-stage)
Trends in membership and demand	Declining		Increasing
Funding	Funded by taxes, state subsidies, and revenue from own wealth, funds declining (real), but medium-term plannable.		Funded by service fees, project grants, and so forth Funds more volatile but increasing through the expansion of services
Management personnel	Gradual reduction in the number of employees; many academics, especially theologians	Shortage of skilled workers	Growth analogous to demand; also nonacademics, especially social workers, caregivers, and so forth
Constitutionality	Often, a public law corporation (Körperschaft des öffentlichen Rechts, KdöR) with privileges like civil service appointment/status and taking on some governmental responsibilities, no insolvency; sometimes associations	Uniform civil service law, similar to collective bargaining law	Association or nonprofit limited liability company (nonprofit GmbH), insolvency possible

Note: The umbrella organizations of the welfare organizations mostly have the legal form of an association. But they are funded to a greater extent by subsidies of the churches and are geographically restricted to the area of the catholic diocese or protestant Landeskirche to which they belong. Further, they have a high number of theologians as managers, are often treated as part of the central administration of their diocese or Landeskirche, and often do not offer social or health services by themselves. Therefore, we decided to treat them in this paper as part of the churches.

(Searing et al. 2021). Second, we contribute to life-cycle research more broadly, which has previously focused on strategic orientation associated with organizational life stages, by incorporating how growing and declining NPOs *implement* their strategies. As such, we connect the dots between the life cycle and NPO strategy literatures, generating insights into the relative importance of changing vs. implementing strategy during NPO decline. Third, and more practically, we apply organizational life cycle theory to lower-, middle-, and upper-level managers in churches (declining organizations) and church-affiliated welfare organizations (growing organizations) in Central Europe. Indeed, this is a unique and relevant context due to its size (i.e., about 2 million employees in Central Europe) and the specific legal constituency of churches and welfare organizations (i.e., they have their own employment regulations and churches are public law corporations).

In the following section, we present the context of churches and church-affiliated welfare organizations in Central Europe. Then, drawing on organizational life cycle theory and NPO strategy literature (i.e., the strategy typology from the Fribourg Management Model for Nonprofit Organizations (FMM); Bumbacher et al. 2018), we develop our theoretical model. Finally, we present our empirical study of managers in churches (declining organizations) and church-affiliated welfare organizations (growing organizations) in Central Europe.

2 | Life Stages of Churches and Church-Affiliated Welfare Organizations in Central Europe

Churches and church-affiliated welfare organizations in Central Europe represent two categories of NPOs operating under the umbrella of the Protestant Church in Germany (Evangelische Kirche in Deutschland—EKD) and the Catholic German Bishops' Conference. While Catholic dioceses and Protestant regional churches on the one hand, and their respective welfare organizations on the other, share many similarities, they also differ in several respects, most notably in their stage of organizational development (see Table 1 for an overview). The religious landscape in Germany and its German-speaking neighboring countries is dominated by two main Christian churches: the Catholic church, e. g. consisting of 27 dioceses in Germany, as well as the Protestant church with its 20 *Landeskirchen* (i.e., regional churches) constituting the Federal Protestant Church in Germany. Despite a separation of state and religion in Germany, there is a long tradition of close cooperation between churches and the welfare system. Dating back to protestant state churches and catholic bishops who were also secular rulers in the Holy Roman Empire, churches are still quasi-governmental institutions in the form of a public law corporation with the right to collect taxes from their members, to give employees the status of civil servants, and to establish their own laws (e.g., in the field of data protection), to name just a few privileges, many of which extend into the field of their welfare organizations. Evolving

from welfare initiatives in the 19th century, church-related welfare organizations assumed a critical role in the non-statutory welfare system in Germany. Consequently, many religious welfare organizations have emerged and grown substantially (cf. Robbers 2019).

Due to their historic role and extensive influence, church-related welfare organizations are extremely relevant in social, political, and economic terms. In Germany, the churches and their welfare organizations employ together more than 1.8 million people and run 53% of state-independent welfare facilities (pflegemarkt.com 2018). They are the largest employers in Germany after the state. The economic relevance of the churches is further enhanced by their multi-billion-euro assets. These assets (e.g., financial investments or real estate) are often not at free disposal but rather earmarked reserves for pension obligations toward teachers and pastors. Nevertheless, the churches have few restrictions on structuring these assets and are therefore relevant actors through their investments in shares or real estate.

Beneath this common rooftop, churches and church-affiliated social organizations are in fundamentally different life stages. This becomes evident in some key figures of the Catholic dioceses in Germany, but it applies analogously to the Protestant regional churches as well as to the churches in Austria, Switzerland, and South Tyrol: First, their respective revenue develops differently. The churches in the German-speaking area are financed by the so-called *Kirchensteuer* (i.e., church tax) or *Kirchenbeitrag* (i.e., church contribution) as well as revenue from their own assets and state subsidies. After a peak in 2019, the inflation-adjusted tax revenues of the Catholic dioceses in Germany declined from €5.1 billion to €4.2 billion in 2023. In contrast, annually adjusted service charges constitute the main source of income of welfare organizations. Central to this present research, churches are consistently losing members and are hence reducing the number of parishes and church buildings. In 1990, the Catholic dioceses in Germany operated 13,313 parishes, a number that fell dramatically to 9418 in 2023. Similarly, the number of members declined from 24.65 million in 2010 to 20.35 million in 2023, and the number of priests, pastors, and pastoral workers from 25,720 to 21,924 (Secretariat of the German Bishops' Conference 2011, 11 and 20; Secretariat of the German Bishops' Conference 2024a, 79; Secretariat of the German Bishops' Conference 2024b).

By contrast, church-affiliated welfare organizations have grown extensively in the last few decades due to demographic trends and changing living habits, such as increased use of childcare. For instance, the number of beds/places in the non-statutory welfare work in Germany doubled from 2.15 million in 1970 to 4.36 million in 2020. Similarly, the number of employees increased from 0.38 million in 1970 to 2.08 million in 2020 (Bundesarbeitsgemeinschaft der Freien Wohlfahrtspflege e. V. 2023, 7–10). Approximately 60% of them are employees of church-affiliated organizations.

Taking these situations into account, it is evident that the churches are in a later decline stage and the welfare organizations in a mid-growth stage. Most theoretical approaches to organizational life cycles involve one or more growth stages

(although with different labels; Mosca et al. 2021) and a decline stage. Here, we use the categorization of Lester et al. (2003) and Lester (2004), since their model encompasses strategic aspects that are compatible with the typology of the FMM and its implications. They differentiate between the growth-related life stages of survival, success, and renewal and the decline/death stage. In the interest of simplicity, we refer below to “mid versus late stages” or to “growing versus declining organizations.” Accordingly, churches are mainly in the late life stage, whereas church-affiliated welfare organizations are mainly in the growth-related stages of survival, success, and renewal. Table 1 provides an overview of the similarities and differences between churches and church-affiliated welfare organizations.

3 | A Strategy Perspective on Life Stages of NPOs

There is a close link between NPOs' organizational life stage and their strategic orientation as well as their inner functioning, that is, their culture, their way of implementing strategies, their communication, and their information processing. In the present research, we integrate organizational life cycle theory with selected aspects of the extant NPO strategy literature. We focus on two core aspects of NPO strategy: strategic orientation and strategy implementation.

To conceptualize the strategic orientation of NPOs, we draw on the FMM (Bumbacher et al. 2018; Gmür 2010) for three reasons: First, the typology is theory-based, building on NPO life stage and strategy research (i.e., the Competing Values Framework; Cameron and Quinn 2006). For instance, it states that declining NPOs tend to prioritize structure orientation, whereas growing NPOs prioritize market orientation. Second, the typology is, to our knowledge, the only conceptualization of strategic orientation specifically designed for the NPO sector. Third, the typology was created within the Central European context, and it was validated in context-specific expert interviews, crediting high ecological validity and practical relevance.

According to the FMM, NPOs are viewed as systems (Bumbacher et al. 2018), not only driven by their own purpose, goals, products, and services, but also influenced by their inner social system and the external environment. To manage these systemic aspects, organizations must deal with various tensions. Specifically, the model describes tensions between the internal system of an organization (e.g., members, volunteers, and purpose) and the external environment (e.g., clients, donors, competitors, and cooperators), as well as between preservation (e.g., relying on traditions and values, as well as on established structures and programs) and change (e.g., openness to development and opportunities for growth). Bringing these two tensions into a matrix results in a typology of generic basic orientations for NPOs (Figure 2).

We decided to focus on the market- and structure-driven orientations, which oppositely represent the aspects of inner orientation and preservation versus external orientation and change. These two strategies should match the life cycle of the organizational types under investigation. Furthermore, according to the regular bad news about and low trust in churches due to financial or abuse scandals (e.g., Wunder

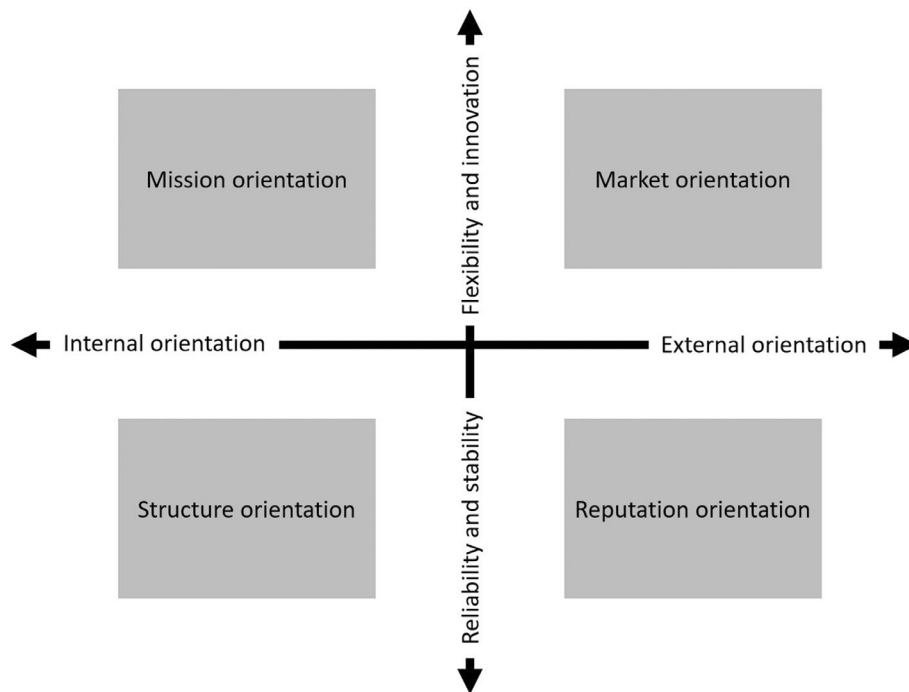


FIGURE 2 | Generic basic orientations of NPOs. Reproduction after Bumbacher et al. (2018, 90) by permission.

et al. 2023), we assumed a potential bias toward the reputational orientation. Thus, from a theoretical perspective, the opposition between structure and market promises the clearest insights. Market orientation derives from the intersection of external orientation and flexibility. It seeks organizational growth and the extension of a market position. Therefore, it is willing to adapt its structure or services to the demands of clients, potential members, etc. It views itself in competition with other organizations, firms, or even ideologies or influence groups. Conversely, the combination of continuity and internal perspective results in structure orientation. It prioritizes tradition and established structures and services, while deprioritizing change.

Gmür (2010) further states that although an organization is essentially free in choosing its strategy, an NPO's life stage fundamentally shapes its strategic orientation. While market orientation is associated with a phase of expansion and stabilization, structure orientation is typically observed in declining organizations with a monopoly or monopoly-like status. However, organizational crises can lead to a change in strategy and to a return to a more flexible and external market orientation. This is in line with the organizational life cycle theory. Although concepts of organizational life stages vary, most describe the relationship between life stages and strategic orientation, culture, and design (de Sousa et al. 2024; Mosca et al. 2021). Lester et al. (2003) and Lester (2004) associate their five life stages with specific strategic aspects. Growing organizations are associated with market-oriented strategies that allow organizations to flexibly navigate their environment, such as analyzer, second mover, differentiation, or defender. By contrast, declining organizations are associated with continuity and structure-oriented strategies like a reactor, offering a breadth of products and services and serving established

markets on a minimal scale, and prioritizing continuity and established processes.

4 | Hypotheses

In the present study, we investigate whether NPOs' life stages influence their strategic orientation, and whether strategic orientations, in turn, influence managerial role clarity and job satisfaction. According to the FMM typology, churches and church-related welfare organizations should have different strategic orientations. Churches are old institutions with a state-like character. They also have a geographical monopoly as Christian churches, which can be seen, for example, through low conversion rates from one denomination to another, which indicates low competition among them. These conversions account for less than 1% of new memberships (own calculation based on the data from the Secretariat of the German Bishops' Conference 2024a). Declining membership among other aspects resulting from past years' crises, particularly child abuse and financial scandals, might have increased the relevance of externally oriented market strategies. Nevertheless, churches should still be classic examples of organizations with a structure orientation, that is, they prioritize hierarchy and structure over innovation and an external focus (Miller and Friesen 1984). Welfare organizations, as growing entities, on the other hand, should be market-oriented, since they rely on subsidies and fees from clients, for which they compete with other providers. We therefore hypothesize:

H1. *The organizational life stage of NPOs is related to their strategic orientation. (a) Late-stage organizations (churches) are perceived as more structure-oriented than mid-stage organizations (church-affiliated welfare organizations). (b) Late-stage*

organizations (churches) are perceived as less market-oriented than mid-stage organizations (church-affiliated welfare organizations).

There are opposing hypotheses about how strategic orientations are related to managers' job satisfaction and role clarity. On one hand, structure-oriented (vs. market-oriented) NPOs provide stability and guidance through standardized practices and formalized structures, which might increase managers' role clarity and job satisfaction. Put simply, managers in structure-oriented NPOs might benefit from knowing what they can expect.

On the other hand, a strong emphasis on stability and control in structure-oriented NPOs involves less latitude for self-directed leadership, which could result in a lower sense of managerial self-efficacy. Conversely, market-oriented NPOs typically allow for more flexibility and self-directedness, which may translate into heightened levels of work engagement and job satisfaction (e.g., Lund 2003; Rodrigues and Pinho 2010). Moreover, managers may experience self-enhancement when their organization represents organizational and individual growth (vs. decline).

In the present research, we take the second perspective. Specifically, we argue that NPO managers, who typically exhibit strong intrinsic motivation and calling for their work, experience higher levels of job satisfaction and role clarity in market-oriented (vs. structure-oriented) organizations that allow them to act in self-directed ways. Therefore, we hypothesize:

H2. *The strategic orientation of NPOs is related to their managers' job satisfaction and role clarity. (a) The more managers perceive their NPO as market-oriented, the more they experience job satisfaction and role clarity. (b) The less managers perceive their NPO as structure-oriented, the more they experience job satisfaction and role clarity.*

While communication, as part of strategy implementation, is crucial for organizations across life stages, more mature organizations typically face larger costs for information systems (Gupta and Chin 1991). This is especially true for NPOs, as their mission is often complex and their nonfinancial goals are more difficult to communicate and measure (Carnochan et al. 2014). Indeed, NPOs are viewed as more successful if they have routines of strategic planning and communication (Reid et al. 2014).

Lester et al. (2003) and Lester (2004) linked organizational life stages to strategy implementation practices. Accordingly, growing NPOs use performance monitoring and data-driven decision-making, and have sophisticated information processing systems, while declining NPOs typically have more centralized, ingrained management and decision-making structures, and less sophisticated information processing systems. Moreover, growing NPOs typically have a focused product portfolio (e.g., social service offerings) and a common purpose of improving human conditions with more tangible results. In addition, late-stage organizations may go through a declining phase, leading to budget cuts, restructuring, and shifting responsibilities, which may further complicate effective strategy implementation.

Ultimately, leadership is also an important manifestation of strategy implementation. Indeed, leadership facilitates the implementation of organizational strategy in everyday work. In this research, we focus on the perceived presence (vs. absence) of leadership. Organizations often use leadership to provide direction and motivate individuals to work toward common goals (e.g., Burke et al. 2006). We thus argue that leadership should be perceived as more present (vs. absent) in growing (vs. declining) organizations.

In our study, we investigate whether NPO life stages influence how extensively they communicate their strategy. Specifically, we hypothesize:

H3. *The organizational life stage of NPOs is related to their emphasis on strategy implementation. Mid-stage organizations (church-affiliated welfare organizations) are perceived to emphasize strategy implementation (i.e., higher levels of strategy awareness, performance objectivity, and leadership presence) more strongly than late-stage organizations (churches).*

A greater emphasis on strategy implementation should, in turn, influence managers' job satisfaction and role clarity. Specifically, effective strategy implementation should positively influence role clarity and job satisfaction, because the purpose and goals of daily work become more visible (cf. Pirrotta et al. 2024) and employees may feel more supported (Tosto and Tcherni-Buzzeo 2025). By contrast, higher strategic subjectivity may impair self-efficacy and clarity about desired outputs and should thus negatively influence managerial job satisfaction and role clarity.

This relationship can be further understood through the lens of Social Exchange Theory (Blau 1964; Cook et al. 2013), which posits that the quality of interactions and information exchange between managers and their organizations fosters trust, reciprocity, and commitment. When organizations communicate their strategic intentions clearly, managers are more likely to perceive organizational support and fairness, which in turn enhances their engagement and satisfaction. Additionally, the Job Demands-Resources (JD-R) model (Bakker and Demerouti 2007) suggests that clear strategic communication can act as a key organizational resource, reducing ambiguity and uncertainty (job demands) while increasing managers' sense of control and competence (job resources). This not only buffers against stress but also promotes higher job satisfaction and role clarity.

Taken together, these theoretical perspectives reinforce the argument that effective strategy implementation through communication and leadership behavior is a critical driver of positive managerial experiences in organizations.

H4. *The emphasis on strategy implementation of NPOs is related to their managers' job satisfaction and role clarity; The more managers perceive an emphasis on strategy implementation (i.e., strategy awareness, performance objectivity, and leadership presence), the more they experience job satisfaction and role clarity.*

Besides these individual relations, which are summarized in Figure 3, for the overall model, we assume that the role played

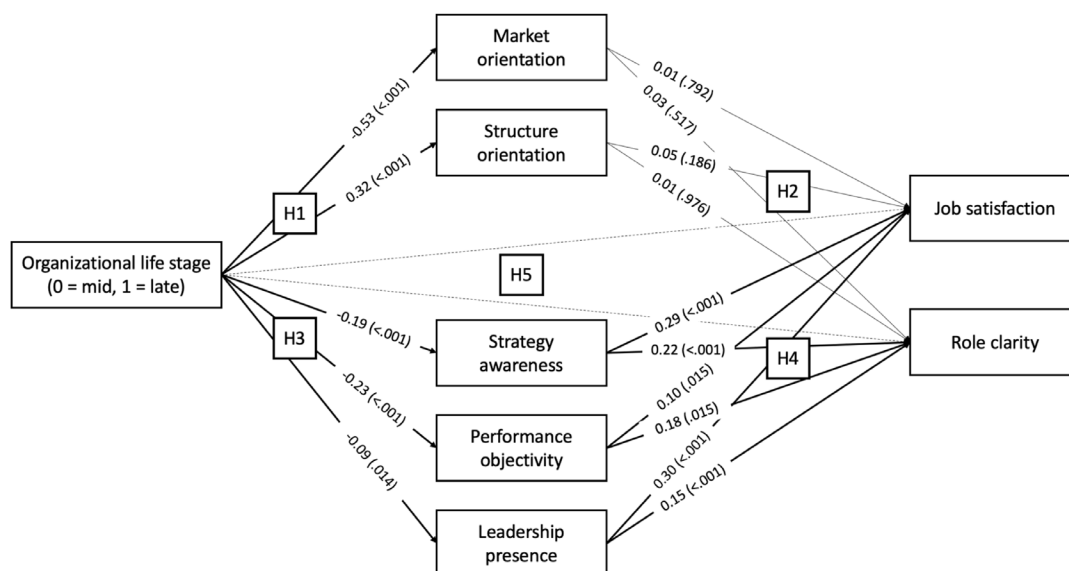


FIGURE 3 | Overview of hypotheses and path coefficients. *Note:* Organizational life stages represent mid-stage NPOs (welfare organizations) versus late-stage NPOs (churches), coded as 0 = mid, 1 = late. Standardized regression coefficients are shown; p values are presented in brackets. Thicker (vs. thinner) lines represent significant relationships.

by implementation in managers' role clarity and job satisfaction is more important than the specific strategic orientation. Or, more simply: it is not what the content is, but the means of its implementation. While an NPO's strategic orientation may or may not correspond to employees' preferences, it is also more abstract and thus should affect employees less in their day-to-day work. Conversely, implementation more directly affects employees' day-to-day reality, including work processes and human interactions. If, in times of decline, organizations reduce implementation efforts due to budget cuts or shifting roles and responsibilities, this can directly affect managers' well-being and functioning.

We therefore assume that strategy implementation efforts should have a greater impact on managers' role clarity and job satisfaction than the orientation itself.

H5. *The organizational life stage has an indirect effect on job satisfaction and role clarity via emphasis on strategy implementation (but not via strategic orientation); that is, strategy implementation (but not strategic orientation) explains the relationship between organizational life stage and job satisfaction, as well as between life stage and role clarity.*

5 | Methods

To test our hypotheses, we conducted a large-scale field survey with lower-, middle, and top-level managers in churches and church-related welfare organizations in Central Europe. The corresponding author took primary responsibility for conceptualization, methodology, and project administration, whereas the co-author was primarily responsible for data curation. Formal analysis, visualization, and writing were performed by both authors.

5.1 | Procedure

In the summer and fall of 2023, we conducted a broad online survey among both the main Christian denominations in the German-speaking region of Europe, namely the Catholic Church and the Protestant church. The study was prepared by conducting 15 interviews with such experts as scholars of leadership theory, leadership trainers, and top-level executives of churches and social organizations. Those invited to participate included religious organizations, such as the Catholic dioceses, their administrations, institutions, and further sub-organizations, as well as the Deutsche Caritasverband, the social organization of the Catholic Church in Germany, and its member organizations. The Protestant churches and their Diakonie were invited in a similar manner. Only employed managers (i.e., paid professionals) were invited to take part in the survey. Although volunteers also hold high-level responsibilities in this sector—for example, serving on boards—the survey focused on employed managers for practical reasons (such as the internal availability of corporate e-mail addresses and computerized workplaces) and to ensure greater comparability with other parts of the NPO sector. Managers in our study included bishops, directors of diocesan administrations, managers of departments within these administrations, executives and members of the boards of church-affiliated welfare associations, heads of services and facilities, as well as middle and lower-level managers within these organizations. The organizations invited are mainly part of the following groups of the International Classification for Nonprofit Organizations: 3 “Health,” 4 “Social services,” and 10 “Religion,” but partly also of 2 “Education and research” and 7 “Law, advocacy and politics.” In this context, most organizations offer a wide scope of services, so that they belong to more than one group. The managers were asked to answer questions about (1) their own role (position and aspects of their daily work) and responsibilities

(subordinates, financial responsibilities, and strategy), (2) the culture or the strategy they perceive within their organization and the one they desire, (3) their own superiors, as well as (4) certain demographic variables like age, gender, education, and social background.

5.2 | Sample

Of over 1300 managers who commenced the survey, 818 completed it in the end. They were from Germany, Austria, Switzerland, and South Tyrol (i.e., the German-speaking part of Italy). From 19 organizations, 10 or more managers participated. 324 were from Catholic organizations, and 494 from Protestant organizations. 315 were from the churches and the regional umbrella institutions of the welfare organizations, and 503 were from welfare organizations. 20.8% of the managers had studied theology or a related subject, 20.8% economics or business administration, 17.5% social work. 17.2% are priests, pastors, or religious. 51.3% are women. 20.2% have top-level management positions. On average, participants were 51.61 years old ($SD=10.17$), had served 7.35 years in their current position ($SD=6.52$), and were affiliated with their organization for an average of 15.35 years ($SD=10.74$).

5.3 | Measures

5.3.1 | Stage in Organizational Life Cycle

Managers' type of organization (church vs. welfare organization) was coded from open-text answers. Initial uncertainties could be resolved in a discussion by the authors. As described above, churches were treated as declining NPOs, and welfare organizations as growing NPOs in the following analyses.

5.3.2 | Manager Experiences

Job satisfaction and role clarity were captured with established measures. Job satisfaction was measured with a single item (i.e., "How satisfied are you currently, overall, with your job?"), rated on a 10-point Likert scale ranging from 1 = *not at all satisfied* to 10 = *completely satisfied*.

Role clarity ($\alpha=0.84$) was measured with four items (e.g., "I know my responsibilities"), which were originally developed by Rizzo et al. (1970) and reduced to six by Mahlendorf et al. (2014), rated on a 5-point Likert scale ranging from 1 = *completely disagree* to 5 = *completely agree*.

5.3.3 | Strategy Implementation

Since we wanted to contrast the effect of the pure content of a strategy against its implementation on the managers, we had to use specific instruments. We examined how the employed managers perceive and engage with means of strategy implementation. Adapting Van Riel et al. (2009), we asked not just about their awareness of the organization's overarching strategy but also about the extent to which they have measurable

performance indicators in their daily work. Since these two also rely on the responsible leaders as the interpersonal conduit of strategic intent, we also measured the perceived presence and communicative role of their own supervisor.

Strategic orientation and implementation were captured with measures partly developed specifically for the purposes of this study. We created an item that asks to what extent managers are aware of an organizational strategy, goal(s), mission, or similar on a 7-point Likert scale (i.e., "To what extent do you perceive an overarching strategy, goal(s), mission, vision, guiding principle, or similar in your organization?"). The own creation was necessary, as diverse strategic approaches exist in practice, and no standardized taxonomy has thus far been established. Further, we adopted three items from a questionnaire previously used by the CEPS of the University of Basel. These three items capture the extent to which managers perceive the existence of performance criteria and objective standards for their work ($\alpha=0.65$; e.g., "Clear standards for evaluating our performance delivery are readily available") on a 5-point Likert scale. Finally, we captured the extent to which managers perceived the presence (vs. absence) of leadership, which was measured with four inverted items of the laissez-faire leadership scale ($\alpha=0.86$; e.g., "My manager (the level of management above me) is absent when needed.") (Avolio and Bass 2002). In summary, the participants were asked if they were aware of a strategy, if they have an orientation in their day-to-day work, and how present (or absent) their leader seems to be.

5.3.4 | Strategic Orientation

To measure the orientation of the organizations according to the FMM (see above), we could not use established items and therefore created and tested our own items. We first created a pool of possible items for each basic orientation. These statements were based on certain aspects of the orientation or its implications. This first list was amended by items used by Gmür and Neumann (2016) in a different context, as well as by suggestions from a large language model to broaden the pool of possible statements. From this pool, we created an initial list. In the first version, the list contained 20 statements—five for each of the four orientations (only two orientations are pertinent to this study).

We conducted a scale validation study with 47 students, mainly from economics and theology courses. 55.3% of the participants were female. Participants were on average 24 years old and had 5.39 years of work experience as volunteers or employees. 27.7% were affiliated with a religious organization, 29.8% with associations such as sports clubs, and 12.8% with political parties. After providing informed consent, the participants were asked by means of a 5-point Likert scale (1 = *completely disagree* and 5 = *completely agree*) to what extent the statements apply to an NPO they are in contact with, for example, through volunteering or supplementary jobs. Based on analyses of internal consistencies, factor loadings, and distributions, we reduced the number of items to four for each orientation. However, our small pretest sample of students—rather than managers—who may have interpreted the items differently, may not have allowed us to identify all measurement issues.

TABLE 2 | Items and factor loadings.

Translated item (English)	Original item (German)	Structure orientation	Market orientation
The driving force of our work are tradition and experience.	Antrieb unserer Arbeit sind Tradition und Erfahrung.	0.67	
Some of our services continue even if only a few people use them; we do not focus solely on demand.	Manche unserer Angebote werden auch dann weitergeführt, wenn nur wenige Menschen sie nutzen; wir schauen nicht allein auf die Nachfrage.	0.42	
Our organization is characterized by internal stability and security, with only slow changes; it tends to operate like an administration.*	Unsere Organization kennzeichnet eine innere Stabilität und Absicherung mit nur langsamen Veränderungen; unsere Organization arbeitet tendenziell wie eine Verwaltung.	0.54	
Our organization emphasizes stability and continuity. The structure and services of our organization have proven themselves and are not changed lightly.	Unsere Organization setzt auf Stabilität und Kontinuität. Die Struktur und die Angebote unserer Organization haben sich bewährt und werden nicht leichtfertig verändert.	0.55	
Our organization is guided by the demands of potential members, donors, and clients; we focus on the needs of our target groups.	Unsere Organization orientiert sich an der Nachfrage potenzieller Mitglieder, Geldgeber und Klienten; wir setzen auf die Bedürfnisse unserer Zielgruppen.		0.60
Our organization competes with other organizations or sources of meaning for resources and clients; this has a significant influence on important decisions.	Unsere Organization steht im Wettbewerb mit anderen Organisationen oder Sinnangeboten um Ressourcen und Klienten; das hat großen Einfluss auf wichtige Entscheidungen.		0.54
The driving force of our work are progress and market success; one of our organization's goals is to grow.*	Antrieb unserer Arbeit sind Fortschritt und Markterfolg; es ist ein Ziel unserer Organization, zu wachsen.		0.70
Our organization sets goals regarding its performance and strives to improve its revenue and reach.	Unsere Organization setzt sich Ziele im Hinblick auf ihre Performance und versucht, ihre Einnahmen und ihren Wirkungskreis zu verbessern.		0.72

Note: Factor loadings above 0.30 are displayed. Factor loadings were estimated with an exploratory factor analysis (EFA) using maximum likelihood extraction and oblique rotation. The most representative items of each scale are marked with an asterisk.

Table 2 shows our final list of items, as well as factor loadings from an exploratory factor analysis (EFA) with our main study data. Sample items include “The driving force of our work are progress and market success; one of our organization's goals is to grow” for market orientation, and “Our organization is characterized by internal stability and security, with only slow changes; it tends to operate like an administration” for structure orientation. In our main study, the market orientation scale showed acceptable internal consistency ($\alpha=0.73$), whereas the structure orientation scale showed marginal internal consistency ($\alpha=0.65$). A confirmatory factor analysis (CFA) revealed an acceptable to poor fit (SRMR=0.069, RMSEA=0.100, CFI=0.879, and TLI=0.822) of a two-factor measurement model (i.e., market and structure orientation), but a significantly better fit of a two-factor model compared to a one-factor model ($\Delta\chi^2(1)=237.52, p<0.001$). Low internal consistency, low factor loadings, and poor model fit suggest that participants may have interpreted items inconsistently, misunderstood some items, or responded based on different underlying ideas. Indeed, while capturing the two broad underlying constructs with face validity, some items highlighted different aspects of them (e.g., “the value of tradition and experience” vs. “stability and slow

change” for structure orientation). Such ambiguities, along with the associated low internal consistency, may limit the reliability and validity of our measurements (e.g., McCrae et al. 2011). Therefore, our findings—particularly those related to structure orientation—should be interpreted with caution.

To address the limitations of the structure and market orientation scales, we repeated our main analysis using the most representative item from each scale (as reported above) instead of the scale means. This approach yielded results consistent with those of our main analysis. While single-item measures also have limitations, we believe that combining analyses using both the scales and their most representative items provides a more robust test of our model.

5.4 | Analyses

Statistical analyses were conducted using R (Version 4.4) and the *lavaan* package (Rosseel 2012). We applied structural equation modeling to estimate the predicted relationships. We conducted our analyses in a two-step process. First, we tested correlations

between our main variables. Second, we tested a combined model including indirect effects via strategic orientation and strategic communication ($N=5000$ bootstrap samples). For brevity, all results are reported excluding control variables. However, the results testing our hypothesized effects were equivalent when adding demographic variables as covariates (age, gender, educational level, and years of organizational affiliation).

5.5 | Transparency Statement About the Use of AI

Parts of the manuscript were revised with the assistance of OpenAI's GPT-4o to improve reading clarity. All content was reviewed, modified, and approved by the authors. The tool did not generate original research ideas, interpret data, or serve as a substitute for the authors' evaluation.

6 | Results

First, we tested correlations between our main variables (Table 3). Interestingly, we did not find a main effect of the organizational life stage on manager satisfaction and role clarity. That is, we did not find significant correlations between the organizational life stage and manager satisfaction and role clarity.

Corroborating H1, perceived strategic orientation was related to the organizational life stage, such that churches were perceived as more structure-oriented ($r=0.32$, $p<0.001$) and less market-oriented ($r=-0.52$, $p<0.001$) than welfare organizations.

Supporting H2, perceived market orientation was positively, albeit weakly, related to job satisfaction ($r=0.15$, $p<0.001$) and role clarity ($r=0.10$, $p<0.001$), whereas perceived structure orientation was negatively, also weakly, related to job satisfaction ($r=-0.09$, $p=0.001$) and role clarity ($r=-0.07$, $p=0.042$).

In line with H3, perceived emphasis on strategy implementation was related to the organizational life stage, such that managers perceived a lower strategy awareness ($r=-0.19$, $p<0.001$), performance objectivity ($r=-0.23$, $p<0.001$), and leadership presence ($r=-0.10$, $p=0.007$) in churches than in welfare organizations. Ultimately, and corroborating H4, perceived strategy awareness ($r=0.32$, $p<0.001$), performance objectivity ($r=0.29$, $p<0.001$), and leadership presence ($r=0.23$, $p<0.001$) were positively related to satisfaction. Similarly, perceived strategy awareness ($r=0.39$, $p<0.001$), performance objectivity ($r=0.24$, $p<0.001$), and leadership presence ($r=0.32$, $p<0.001$) were positively related to role clarity.

Second, we tested a combined model including indirect effects via perceived strategic orientations and emphasis on strategy implementation. The combined model, including all path coefficients, is presented in Figure 3, and all indirect effects are presented in Table 4. In this combined model, we did not find significant indirect effects of life stage on satisfaction and role clarity as a result of perceived market orientation and perceived structure orientation. However, we did find significant negative indirect effects of life stage on satisfaction and role clarity explained via NPOs' emphasis on implementation (i.e., awareness, performance objectivity, and leadership presence). That is, the means of strategy implementation, but not the perceived strategic orientation, explained a significant portion of the (negative) relationship between the life stage and manager satisfaction and role clarity. H5 is thus supported.

Moreover, we found significant direct effects of life stage on job satisfaction ($b=0.32$, $SE=0.07$, 95% $CI=[0.03, 0.61]$, $p=0.031$, $\beta=0.09$) and role clarity ($b=0.15$, $SE=0.07$, 95% $CI=[0.02, 0.28]$, $p=0.029$, $\beta=0.09$). Specifically, parallel to negative indirect effects as a result of strategy implementation, organizational life stage was positively related to manager satisfaction and role clarity. Interestingly, these parallel effects result in an

TABLE 3 | Means, standard deviations (SDs), and correlations.

	Mean	SD	1.	2.	3.	4.	5.	6.	7.
1. Life-cycle stage	0.39	0.49							
2. Market orientation	3.33	0.86	-0.52 (<0.001)						
3. Structure orientation	3.28	0.78	0.32 (<0.001)	-0.28 (<0.001)					
4. Strategy awareness	5.11	1.49	-0.19 (<0.001)	0.28 (<0.001)	-0.20 (<0.001)				
5. Performance objectivity	2.07	0.90	-0.23 (<0.001)	0.28 (<0.001)	-0.23 (<0.001)	0.32 (<0.001)			
6. Leadership presence	3.91	1.02	-0.10 (0.007)	0.12 (<0.001)	-0.11 (0.002)	0.29 (<0.001)	0.20 (<0.001)		
7. Role clarity	4.10	0.79	-0.02 (0.485)	0.15 (<0.001)	-0.09 (0.001)	0.32 (<0.001)	0.29 (<0.001)	0.23 (<0.001)	
8. Job satisfaction	7.46	1.92	-0.02 (0.521)	0.10 (<0.001)	-0.07 (0.042)	0.39 (<0.001)	0.24 (<0.001)	0.32 (<0.001)	0.41 (<0.001)

Note: Life stage is coded as 1 = declining (i.e., church), 0 = growing (i.e., welfare organization). p values are presented in brackets.

TABLE 4 | Indirect effects via strategic orientation and communication.

Indirect effects	Estimate	SE	95% CI		p
			LL	UL	
On job satisfaction					
Via market orientation	−0.02	0.08	−0.18	0.14	0.793
Via structure orientation	0.06	0.05	−0.03	0.15	0.189
Via strategy awareness	−0.21	0.05	−0.31	−0.12	<0.001
Via performance objectivity	−0.08	0.04	−0.16	−0.01	0.028
Via leadership presence	−0.10	0.04	−0.19	−0.02	0.020
On role clarity					
Via market orientation	−0.02	0.04	−0.09	0.05	0.518
Via structure orientation	<0.01	0.02	−0.04	0.04	0.977
Via strategy awareness	−0.07	0.02	−0.11	−0.03	<0.001
Via performance objectivity	−0.06	0.02	−0.10	−0.03	<0.001
Via leadership presence	−0.02	0.01	−0.04	−0.01	0.042

Note: Bold values indicate significance at $p < 0.05$.

Abbreviations: 95% CI, 95% confidence interval; LL, lower level; *p*, *p* value; SE, standard error; UL, upper level.

overall nonsignificant total effect of life stage on satisfaction and role clarity.

7 | Discussion

Life cycles of NPOs may critically shape their managers' well-being and functioning, which are crucial factors for both declining and growing NPOs. In the present study, we explored the role of NPO's strategic orientation and the means of its implementation in the relationship between NPO life cycles and satisfaction with and clarity of management. We found, supporting Gmür (2010), that the life stage has an influence on the specific orientation, that is, a late (vs. mid) stage is positively related to a structure orientation, and negatively related to a market orientation. Further, the late (vs. mid) stage was negatively related to the perceived emphasis on implementation. When testing both pathways in one model, the relationship between a late (vs. mid) life stage and managers' job satisfaction and role clarity was explained via a weaker emphasis on strategy implementation, but not via strategic orientation. Simply expressed, not the specific strategic orientation matters, but the extent to which this orientation is implemented in daily work through communication, performance standards, and leadership. Thus, the findings complement prior research on consequences of decline on individual experiences that look on the moderating effects of consultation (Harney et al. 2018) or change management (Van der Voet and Vermeeren 2017), as well as research on the effects of leadership in this context (Tosto and Tcherni-Buzzeo 2025).

Surprisingly, the late (vs. mid) life stage had a positive direct relationship with managers' job satisfaction and role clarity. To the best of our knowledge, this effect has not been documented in prior research and stands in contrast to studies suggesting the opposite (e.g., Harney et al. 2018; Van der Voet and

Vermeeren 2017; Frone and Blais 2020). Although mid-stage welfare organizations may be more dynamic and, in some cases, better resourced than churches, their managers do not seem to be more satisfied or clearer about their roles. One possible explanation is that late-stage organizations, such as churches, may benefit from long-established, formalized structures that contribute to role clarity and create a sense of stability for managers. This might outweigh the negative effects during periods of organizational decline and downsizing found by previous studies (Moore et al. 2004). In contrast, mid-stage organizations often operate in more fluid and rapidly evolving contexts, where structures and processes are less defined, potentially leading to greater ambiguity and role strain for managers. These dynamics could contribute to lower overall job satisfaction and less clarity in managerial responsibilities. These interpretations of our findings suggest important implications for NPO managers, such that organizational structure and perceived stability may be as critical to managerial experience as more strategic factors like communication and market orientation. Future research, particularly qualitative studies, could offer deeper insights into these dynamics, including how life stage-related structures interact with personal motivations and institutional culture to shape managerial experiences. Further investigation could also assess whether these patterns hold across different types of NPOs and geographic regions.

Our study has both theoretical and practical implications for life-cycle research, as well as for research in the field of religious organizations, especially Christian churches and their welfare organizations. We contribute to life-cycle research by developing theory on the link between life stages and managers' experiences, particularly in the late stage (vs. mid stage). This perspective is crucial, as many (and large) organizations are in a decline stage, and sometimes even for a long time, as the example of churches demonstrates. More specifically, our results highlight that there

is indeed a relationship between NPO life stages and strategic orientation, which is already part of some models (e.g., Lester et al. 2003). Future research could further elaborate whether and when life stages influence strategic orientation, and vice versa. Here, the collection of time series data could be useful. Furthermore, our study contributes to and reinforces the call for a broader perspective on organizational resilience (Searing et al. 2021) by demonstrating that, although organizational decline may occur as part of an NPO's life trajectory, it should not be regarded as an inevitable fate, since it does not necessarily lead to rapid collapse or self-dissolution. This point becomes even clearer through the positive relationship observed between the late life stage and job satisfaction in our complex model. The findings indicate that there is no automatic link between life stage and satisfaction; even when organizational decline proves irreversible, as appears to be the case for mainstream Christian churches in Central Europe, it remains subject to design. In other words, working within declining organizations does not inherently diminish managers' job satisfaction or role clarity. We also make several contributions to research on religious organizations, especially Christian churches in the European context, and pave the way for further and more differentiated research. Specifically, previous research has mostly focused on macro aspects of societal climate, such as trends and cultural shifts (e.g., Wunder et al. 2023; Halman and van Ingen 2015; Meulemann and Schmidt-Catran 2023), whereas our micro perspective highlights that managers might be largely unaffected by overarching trends and changes. Churches should thus not only be investigated as membership organizations or faith-based communities, but also as employing organizations with a certain culture. For example, the employees in the focus of prior studies were often pastors, but not employees and managers of churches in general (e.g., Powell 2009; Davis et al. 2010; Voorhees et al. 2024), or the questions under investigation in country-level studies were like equality or diversity (Qualbrink 2019; Nierop et al. 2017). Finally, our findings allow for a more nuanced understanding of internal processes of welfare organizations, such that there can be both negative and positive influences on their managers' role clarity and job satisfaction.

Four methodological limitations of our study should be discussed. First, we measured the mediators and dependent variables from a single source (i.e., managers), which may have caused a potential common-source bias for their relationships. Notably, direct effects of the objectively measured organizational life stage are unaffected by this bias. Second, we emphasize that our cross-sectional data do not allow for causal inferences. Instead, our path model is based on theoretical assumptions (described above). Third, the low internal consistencies and poor measurement model fit of the structure and market orientation scales suggest that findings related to these constructs should be interpreted with caution, and future research is warranted to replicate these findings with improved measurement. Fourth, the generalizability of our findings may be limited due to the specific context of this study, churches and affiliated welfare organizations in Central Europe, where both major denominations are represented in well-established organizational forms. While this is, in itself, a highly relevant context given the large number of people affected (e.g., employees, members, and society at large), as well as the organizations' extensive budgets and

economic influence, future research could test our model in other cultural settings, such as the United States, to explore whether similar patterns hold.

8 | Conclusion

This study examined how strategic orientation and implementation shape the relationship between organizational life stage and managerial satisfaction and role clarity in NPOs. Our findings suggest that the way strategy is communicated and enacted in daily operations has a greater impact on managers' satisfaction and clarity than the specific content of the strategy itself.

For NPOs, especially religious organizations, this means that investing in strategic planning alone is not sufficient—attention must also be paid to how strategy is conveyed and lived out in practice. Supporting managers in interpreting and applying strategic goals in their day-to-day responsibilities can enhance both their well-being and organizational effectiveness. This insight highlights the importance of integrating strategy implementation into the organizational structures and culture in several ways, for example, in onboarding processes, in leadership development, to include an assessment of strategy awareness in planned employee surveys, or by making each employee's—direct or indirect—contribution to the organization's goals a fixed component of annual performance reviews. Moreover, if an organization currently places greater emphasis on strategy formulation than on implementation, it may be valuable to prevent this imbalance in the future by evaluating past strategy processes and their execution. Such an evaluation should consider how employees responded, whether the strategies were effectively communicated, and the extent to which they were integrated into managers' daily work.

Rather than relying solely on high-level strategy reform, leaders should consider how their everyday leadership behaviors affect clarity and motivation among their subordinates. Thus, becoming “[s]tale in the pulpit” (Davis et al. 2010) on Sundays might be a smaller problem than becoming stale in organizational leadership on weekdays.

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Conflicts of Interest

During the study, M.N. held a part-time position in organizational development with no equity stake. Both authors declare no financial or personal relationships that could have inappropriately influenced the research and, accordingly, no conflicting interests.

Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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