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Fundaments of an organizational consulting approach for non-profit organizations in Germany

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Preface

Many non-profit organizations have recently been involved in inevitable strategic and organizational change processes: New tasks are added and old ones are dropped, organizational models are modified and other preferences adapted. The whole sector is in motion with new players and changing structures.

If financial challenges force an NPO to undergo an organizational change process, external consultants are a possible help. On the one hand, the consultants' NPO-engagement can only be successful, if they understand the industry-specific challenges, the organization's culture and its basic mission. On the other hand, their way of cooperating with the client has to fit to the specifics of the nonprofit-sector. Consultants must be aware that NPOs differs from profit-organizations regarding the way changes can be initiated and implemented.

The framework for a consulting approach of NPOs developed in this paper can support consultants to adjust their methods and procedures closer to the needs of NPOs. It can also help managers of NPOs to understand the possible added value of consulting support and to ensure a sustainable success of the cooperation.

Cologne, August 2014

Prof. Dr. Matthias Wurster, FOM Cologne

Author's preface

The non-profit sector is embedded between the rigors of the market and the state. For many managers all the charm, the cozy unprofessionalism and inefficiency in the humanitarian non-profit organizations are insufficient reasons to waive straight management tools developed in private enterprises. Managers sense that they can no longer afford the resulting waste of resources and want to strengthen a simple pattern of thinking: Higher efficiency = better service = more help = higher "social impact", i.e. a higher effectiveness of charitable services.

Others, who doubt about efficiency, fear that with new tools and methods a new way of thinking and a new culture are imposed that undermine the organization's actual purpose and mission. They point out that the non-profit sector keeps its raison d'être just by accepting that it pursues other priorities than economy, and its true effectiveness just comes into play when not all economic instruments and ways of thinking which would promise efficiency in the short run are fully applied. In this context, new methods and tools are not favorably called "professionalization" but critically termed "economization".

This paper presents a consulting concept that can be a basis for the cooperation of NPOs and external consultants in situations, where organizational changes are part of the future. In doing so it takes into account the characteristics of NPOs as well as the potentialities and limitations of external consulting.

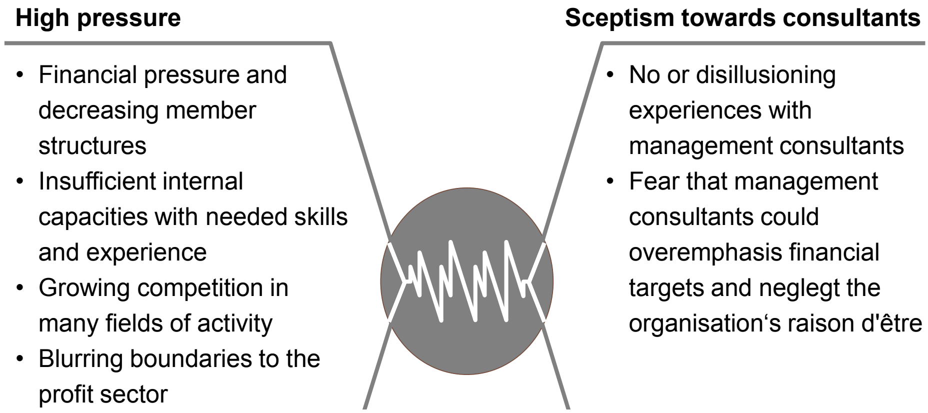
I would like to thank Prof. Dr. Matthias Wurster and Prof. Dr. Peter Ruhwedel for their helpful comments and advises on this paper.

Essen, August 2014

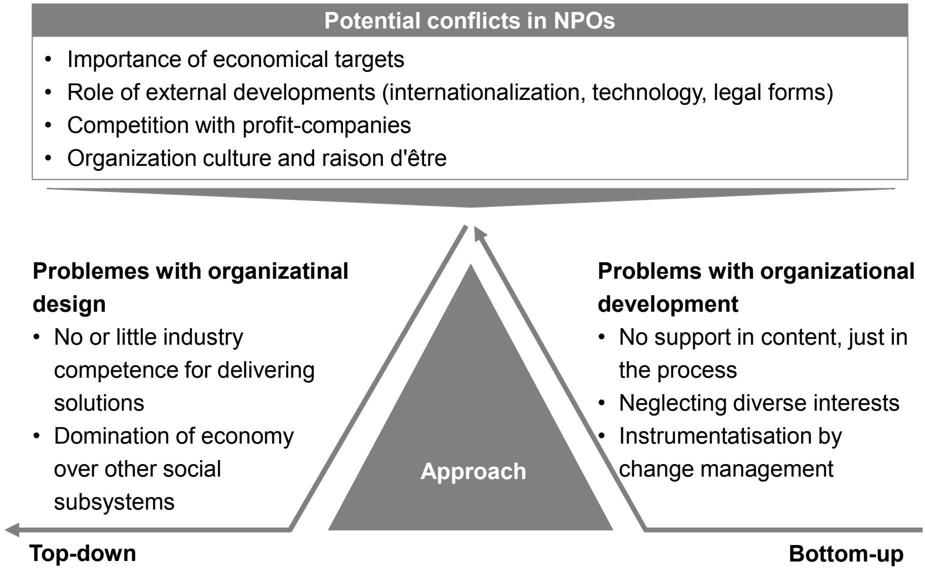
Dr. Thomas Suermann de Nocker

Executive summary

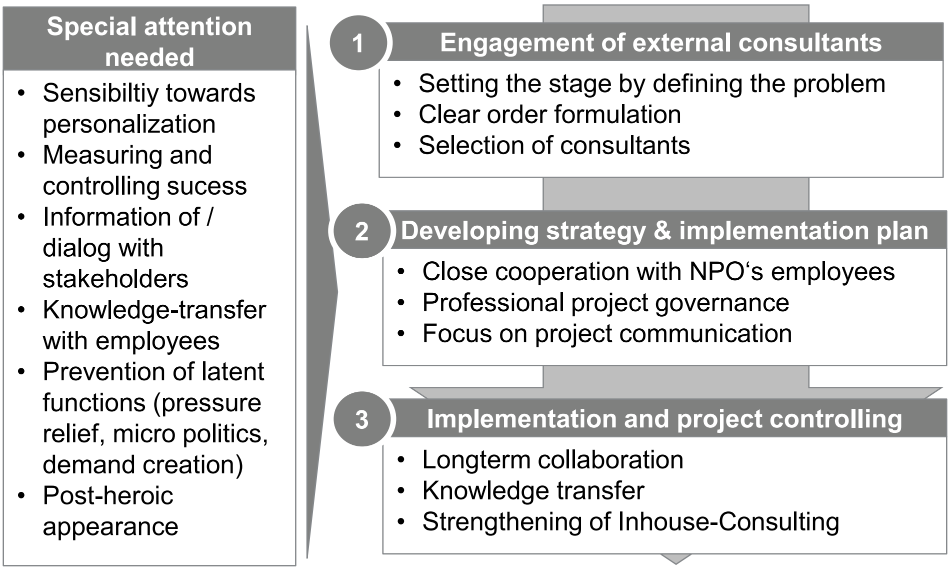
Mainly because of financial reasons, many NPOs face a high pressure to reshape their organizational structures but do not see possible support of external management consultants. In the perception of many NPO-stakeholders, consultants whose roots are in the business world are not regarded as the right partners.



Consequently the question occurs, how a consulting approach can be adapted to the needs of the non-profit sector? In situation of financial pressure, business consultants use a top-down approach to management resistance against change. But their way of working has limited success in NPOs because their power to enable changes sustainably is limited. Organizational development is no fruitful alternative either. Neither a top-down nor a bottom-up approach fits appropriately to the needs of an NPO.



A fitting consulting concept for NPOs needs to merge some facets of both approaches. This framework points out some tasks that are of higher importance when consulting NPOs. All duties are also important in the work with profit companies, the special challenges of NPOs underlines their importance in this context.



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Abbreviations

NPO: Non-profit organization

DBK: Deutsche Bischofskonferenz (German conference of catholic bishops)

DFB: Deutscher Fussball Bund (German soccer association)

WDR: Westdeutscher Rundfunk (West-German public broadcasting station)

ARD: Arbeitsgemeinschaft der öffentlich-rechtlichen Rundfunkanstalten der Bundesrepublik Deutschland (Association of German public broadcasting stations)

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1 Introduction

1.1 Organizational challenges for non-profit organizations and different change approaches

Between the state and the free market, the non-profit sector is the so-called "third sector": Outside the state organs services are provided for the benefit of society. Profit maximization is no aim, but profit is needed to cover the costs. (Gmür et al. 2011, p. 17)

Nowadays many non-profit organizations operate in an open market and are subject to competition. This does not only apply to the health sector with its high revenues and businesslike atmosphere, competition is perceived in other areas too: development aid organizations compete for donations, universities compete for students, churches compete for church-taxpayers.

This is based on the increased demands of donors or members: development aid must be effective and the administrative burden small, colleges should offer a high teaching quality and a profound reputation, church services have to be interesting and rewarding. One consequence of this development is professionalization of the non-profit sector. (Badelt et al. 2007a, p. 629)

Many NPOs are facing a change process. In general two approaches with different origins and backgrounds have been developed to enlighten and score change in an organization, each with a different understanding of how to influence an organization: The top-down organizational design, popular in business and economic science, and the bottom-up oriented organizational development, mainly influenced by sociology / psychology, are the two different bases that influence consulting in the non-profit sector.

The support of external consultants is often engaged and according to Cagney, at least in the US-market, “the cost of consulting services is one of the greatest expenses commonly borne by non-profits.” (Cagney 2010, p. xvii)

Representatives of a top-down approach to consulting are classic strategic top management consultancies. They aim at providing the management with technical expertise to enable it to manage and transform the organization in a better way. Analyzes are performed, benchmarks with comparable institutions are established; new organizational models from the private sector are introduced and adjusted. In focus are questions of structure that aims at an efficient organizational model.

The organizational development heads the opposite way. The members of the organization, i.e. stakeholders and, above all, employees, become the focus of attention. Their knowledge and ideas are brought together; their collective skills should lead the way and enable the organization’s management to find possibilities for change. The target is to develop a model of organization in which the people's abilities can be employed in the most advantageous way.

Although strategy consultancies claim that their change-management is organizational development, and organizational development also aims at cost reduction, you cannot hide the fact that these two counseling approaches are diametrically opposed: Change-management is influenced by organizational development, but is committed to the specific top-down targets and does usually not take place in an open-ended and unbiased process.

Both approaches have their weaknesses and blind spots. The organization design understands an organization as a machine and ignores the fact that people are no predictable production factors and human behavior is not determinable. Even if new concepts seem to be the perfect solution in the beginning, many of them fail in implementation. (Leif 2006)

Organizational development in turn is accused of social romantic transfiguration: Turn-around projects with immense cost reductions naturally lead to diverging interests of stakeholders and a participatory approach does not solve the problems. (Ameln et al. 2009, p. 75)

The success of the top-down organizational design approach in the non-profit sector is diminished by the fact that it has originally been designed for the profit area. Non-profit organizations, however, are fundamentally different from private companies: complex, multi-dimensional targets, with a tendency to have other employees’ motivations, other organizational processes and mentalities etc. (Horak, Heimerl-Wagner 2007, pp. 169f)

The consequent use of existing models from the private sector results in neglecting some facets of the organization. The theory of the functionally differentiated society of Luhmann helps in the analysis (Luhmann 1976): non-profit organizations are intermediary organizations which build bridges between different sectors of society and which each have their own logic. Too much focus on the economic logic leads to an imbalance in target acquisition: Church is not only a social service provider; university is not only a place of job training. (Suermann 2012, pp. 294–308)

The outlined changes in the non-profit sector show that many organizational issues have financial backgrounds. In these projects, the organizational development comes to its limits, the resistance of certain individual interests can, for example, delay a decision process indefinitely.

The current situation is not satisfactory. Many non-profit organizations need external support in their organizational change. At the same time the offers of different organizational consultations have blind spots that hinder sustainable success. The challenge therefore is: How can the two approaches be combined while focusing on the specific challenges of non-profit organizations?

This double issue is fundamental for this research. The aim is to demonstrate a non-profit organization consulting approach and identify basic success factors. This work addresses executives in non-profit organizations that consider including external advice in transforming their organizational structure and consultants who need the impetus for their work.

1.2 The research gap in non-profit consulting

According to Simsa, NPOs are often characterized by uncertain process structures and organization as well as of certain parts of the organization a tendency of separation or transition into independence. Another consequence of its character is a particularly strong resistance to change and organizational development efforts (Simsa 2002, p. 1) To help NPOs in undergoing a needed change process in their organizational structure, to develop and adopt innovations as well as reflect the general target of the organization with its derived fields of activity, external consultancies offer their services. As mentioned, these consultants have different approaches and a varying understanding of their work.

Most popular in terms of revenue, number of clients and number of overall employees are strategic management consultancies with their specific approach of supporting their clients. Strategy consultancies are engaged in virtually all major organizational change processes, as stated by von Ameln. (Ameln et al. 2009, p. 29) Up to now their work is still more common in the business world than in non-profit or social enterprises, although it gains importance in the latter.

There is little scientific research about the consulting industry and their approaches, especially in Germany. Interest in consulting research is still low, even though the last few years have shown a clear upward trend in the number of inputs and their theoretical foundation. But many important questions are still hardly processed and the relatively few research papers on management consultancy are lost in the mass of other contributions to the business-oriented journals, as Nissen observed: The research field has neither the economic importance of the corresponding industry, nor a particularly positive reputation. (Nissen 2007, p. 31)

The literature on consulting is dominated by guidebooks of consultants or whistle-blowing pamphlets about them. (Nissen 2007, p. 31) Especially on organizational consulting in the non-profit sector only little research is available. This paper wants to downsize this research gap.

1.3 Summary of chapters

Chapter two gives an overview over definitions and descriptions of the non-profit-sector and management consultancies; this is the basis for the deeper analysis of the non-profit-sector in chapter three and consultancies in chapter four.

Chapter five presents a new consulting concept for NPOs, further adjustments to that concept make up chapter six. Chapter seven gives an outlook on possible consequences in the consulting process and the final chapter eight gives a brief conclusion.

2 Definitions and descriptions

2.1 Non-profit sector

In the Anglo-American context, the term non-profit is often used as a synonym to “independent sector“, “voluntary sector“, “philanthropic sector“, „social sector“ or „third sector“. Constitutive element of the non-profit sector is solely the “non-profit-distributing”, additional characteristics for the third sector are “self-governing” and the “importance of volunteers” (Helmig 2013). In the German-speaking context, non-profit-sector and third sector are also used equally (Helmig 2013). This publication does not differentiate between non-profit-sector and third sector either.

A non-profit organization has no primary monetary interests, but needs financial resources to finance its charitable purpose. It should be noted that the abbreviation NPO does not mean "no-profit organization". NPOs can indeed generate profits. However, these profits may not be distributed to the owners, but must be reinvested in the organization. This is the classic differentiator between private companies and non-profit organizations. Other popular features generally are not applicable in distinguishing both types of organizations: Even business enterprises can – or must in a broader political perspective - base on the common good and pursue formal goals. (Badelt et al. 2007b, pp. 6–8) A farmer, for example, it is not foremost motivated by maximizing the return on the farm, but by passing on a healthy farm that can feed the family to the next generation.

As mentioned, non-profit organizations in Germany are traditionally dedicated to the “third sector” between the purely market-oriented private sector and the state. As an “institutionalized expression of civil society” (Gmür et al. 2011, p. 17) , they are the determining force in many areas of society: The social and health sector, for example, mainly consists of non-profit charitable organizations; the main pillar of the media system in many European countries are public broadcasting services, legally not run by the state but by its citizens. Significant parts of the education and research system are governed by non-state institutions whose motive is not profit maximization: foundations, churches, associations, clubs, etc.

Experts like Carlo Knöpfel from the Swiss Caritas seriously question the future of the third sector because of the ongoing developments: (Gössler, Schweinschwaller 2008, p. 54) Knöpfel is afraid, that the multifunctionality of NPOs (provision of social services, professional legal representation of disadvantaged groups, offering/being a forum for civil society engagement) (Knöpfel 2005) perishes when only the efficient provision of cheap social services is in the institution's focus.

Gössler raises different arguments: The import of management concepts can be very helpful and brings positive impulses. This is needed, because many areas in the social and health sector are quite ineffective, resources of different kinds are wasted and innovations are hard to implement. (Gössler, Schweinschwaller 2008, p. 54) He remarks that at present the negative effects of a too naive transfer of concepts dominate. When consulting the NPO sector, control illusions and mechanistic reductions from the private business world are transferred too. In the classical economic paradigm a purposive and rational understanding of organizations is assumed: organizations have purposes which have to be achieved by means of rational planning. The management has the responsibility to provide the appropriate and necessary resources and tools. Consequently, NPOs just have other specific purposes than privately owned enterprises. (Gössler, Schweinschwaller 2008, p. 54)

Landsbergs has a similar point of view: "The business practices the nonprofit embraces to assure its survival threaten to undermine its culture, mission, and public image. In an effort to save its bottom line, the modern non-profit risks losing its soul." (Landsberg 2004, p. 2 quoted by Cagney 2010, p. 3) NPOs have certain strengths they should be aware of when asking for advice in the profit sector. According to Drucker, for example, they are leading in working as knowledge-driven enterprises. (Lenkowsky 2005)

2.2 Management consultancies

The use of the term consultancy is not legally protected; additionally there are various forms of consulting services. They have in common that they all are intangible and integrative services (Nissen 2007, p. 7). Nissen defines consulting as a professional service of a certain number of technically capable persons. The consultants are hierarchically independent of the client system. They aim at solving mainly economic problems of the client in cooperation with its employees. (Nissen 2007, p. 3):

In 2011 the overall sales of the German management consultant industry rose for the first time to € 20 billion, from € 18.9 billion in 2010 to € 20.6 billion in in 2011. (Bundesverband deutscher Unternehmensberater e. V. 1/03/2012, p. 1) From € 22,3 billion in 2012, the revenue of the industry rose to € 23,7 billion in

2013, resulting in a growth rate of 6,3%. The growth forecast for 2014 according to the BDU (Bundesverband Deutscher Unternehmensberater e. V.; Federal Association of German Management Consultants) is 5,5%. (Bundesverband deutscher Unternehmensberater e. V. 20/02/2014)

The market for consulting services is very fragmented; revenues are divided into a total of 15,300 consulting firms, employing 122,000 advisers in 2013. The 10 biggest consultancies represent less than 20% of industry sales (Bundesverband deutscher Unternehmensberater e. V. 20/02/2014), a majority of the consultants work in small companies with a single-digit number of employees. The broad market of consultancies is divided into five segments by the FEACO (European Federation of Management Consulting Associations) (FEACO 2003 quoted by Ameln et al. 2009, p. 34): IT-consulting/IT-implementation, Operations Management, Human Resources Management, Outsourcing Services and Corporate Strategy Services.

Highest fees are generated in strategy consulting, which generally is rated highest in the clients' hierarchy. Within strategy consulting there are five areas: Mergers and Acquisitions, Market and Competitive Intelligence, Sales (Marketing / Corporate Communication), Financial Advisory, Strategic Planning / Organizational Development. (FEACO 2003 quoted by Ameln et al. 2009, p. 34)

The latter area's consulting services shall be the ones discussed here. They can be classified as transformation of the organizational structure, derived from business strategy and future challenges.

The biggest management consulting firms in Germany can be found in a list published by Lünendonk. (Lünendonk 2013) Their revenue is commonly correlated with their reputation and their level of fees. In the relevant part of big strategic organizational projects in Germany, one of the 10 companies in the list is involved: (Lünendonk 2013)

	Name	Revenue in GER in Mio. € 2012	# Employees in GER 2012
1	McKinsey & Company Inc.	>600	2.300
2	The Boston Consulting Group GmbH	490	1.880
3	Roland Berger Strategy Consultants GmbH	445	1.250
4	KPMG AG WPG	403	2.150
5	PwC AG WPG	315	1.468

6	Accenture GmbH	296	825
7	Oliver Wyman Group	280	730
8	Deloitte Consulting GmbH	275	1.406
9	Booz & Company GmbH	262	600
10	Bain & Company Germany Inc.	256	600

Table 1: Overview of management consulting firms in Germany 2012

Originally, consultancies only offer their services to private companies, but for the last 20 years they have had a growing number of clients in the public sector. ((Kolbeck, Mohe 2005, p. 233) and (Lünendonk, Streicher 2010, p. 16)) In 2009 this section was responsible for more than 6% of the revenue of management consultancies in Germany. (Lünendonk, Streicher 2010, p. 20) The government and its institutions want to profit from management models and tools developed in the business world. The public sector is an attractive client for consultancies, it offers a non-cyclical demand for large-scale consulting engagements. The public sector and the non-profit sector as potential business areas came into view for the consultants, and today also managers of NPOs are target clients of many consulting companies.

The consulting market is highly cyclical. The economic crisis of 2009, for example, was the reason that many industrial consultancy projects were abruptly stopped or put on hold in order to save costs in the short term. When the economic situation recovered, consultants were hired again. The non-profit sector is attractive due to its relative independence from economic ups and downs, the need for consultants can be planned on a long-term basis.

3 Characteristics and developments of the non-profit-sector

3.1 Distinction of profit-organizations and non-profit-organizations

Following the already mentioned theory of a functionally differentiated society, there are different systems that have different functions: Politics, economics, science, arts, religions, law, medicine, sports, education, media etc. (Roth 2012, p. 17) The non-profit sector is at the intersection of different systems. All systems have their own codes and functions. NPOs owe their existence to the inherent logic of radicalizing subsystems of society that become more and blinder for the needs of other subsystems, as stated by Gössler and Schweinschwaller. (Gössler, Schweinschwaller 2008, p. 49) NPOs deal with the contradictions and paradoxes of modernity. Unlike business organizations they have intermediate character, NPOs are often located between different social systems function.

Non-profit organizations can spread out into all functional subsystems. As long as their services need to be financed, the economic sector is involved. NPO managers must always observe the rules and consequences of at least two systems in their decisions. If one relevant system is ignored, inappropriate decisions are made.

NPOs “tend to be more complex than business firms of comparable size.” (Anheier 2000 quoted by Cagney 2010, p. 8). Nine important distinctions between NPOs and private companies are: (Cagney 2010, pp. 8–14)

- Fewer resources in relation to purpose are available
- Impact is harder to measure
- Lack of support for overhead in underfunded organizations can be observed
- Large and influential boards can be found
- Commitment to diversity and cultural competence is high
- Many women can be found in leadership positions
- Different responses to technology are given
- Passion for the specific mission is high
- Communication style is different

3.2 Blurring of boundaries between the profit sector and non-profit-sector

The profit sector explores the field of activity of non-profit organizations and sees a lucrative market, therefore the competition becomes tougher for NPOs.

In Gössler’s opinion a shortening of social and cultural elements took place in society with the implementation of neo-liberal conceptions. Many NPOs responded to this trend with a massive import of management concepts developed in the business world. (Gössler, Schweinschwaller 2008, p. 54)

The classic example of a new competitive situation is the increasing number of hospitals, nursing homes etc. in private ownership, which are on average economically more profitable than their municipal or non-profit competitors. (Rheinisch-Westfälisches Institut für Wirtschaftsforschung 2012, p. 20) The new competitors put pressure on the existing non-profit institutions and the cost pressure leads to the question if NPOs should stick to their commitment at all. (Gmür et al. 2011, p. 18) Tasks that originally have been purely social and charitable, like running a hospital, have developed towards managing a business among private competitors with shrinking social legitimation. Church-owned hospitals are a prominent example. (Fischer 2012)

For NPOs this has the consequence that they are more confronted with the question whether they accept the competition or give up activities and focus on new target groups in less commercialized areas. (Gmür et al. 2011, p. 18)

Badelts sees consequences for the management of NPOs: “NPO managers need to be prepared to act in a harder, more performance-oriented environment. In addition to technical requirements, there is also the need for a professionalization of the organization. This often manifests itself in the commercialization of non-profit organizations.” (Badelt et al. 2007a, p. 629)

At the same time, the non-profit organizations compete with private providers by offering extra services to increase their attractiveness to their members or to develop additional funding sources. Examples range from museums establishing little book and souvenir shops to unions organizing holiday trips (not only) for their members. (Gmür et al. 2011, pp. 18f) Despite all the opportunities inherent in this economic activity, there are also unwanted side effects, as mentioned by Gmür: There is “the risk of economic colonization of the civil society sphere, new risks of reputational damage, excessive expectations in the economic power of NPOs with the danger of a gradual withdrawal of public or philanthropic donors or declining member motivation.” (Gmür et al. 2011, p. 19)

Especially in social work the raison d'être is doubted easily when an institution develops towards a mere service giant, as criticized by Erler: “A commercialization and privatization of social services neglects the interests of people in need even more than it is the case now.” (Erler 2012, p. 44)

3.3 Changes in the non-profit-sector

All organizations in the non-profit-sector have in common that the pressure to provide their services as efficiently as possible has increased due to several parallel developments: The opening of various fields of activity for private competitors, for example in social work or in broadcasting, leads to a previously unknown competitive pressure and at the same time reduced resources that are deployed to provide services.

Economic, political, technological and social changes have a great influence on the work of non-profit organizations and provide them with new creative freedom but also new challenges for their management. The following changes have been identified by Gmür and are relevant for non-profit organizations: (hereinafter Gmür et al. 2011, pp. 17ff)

3.3.1 New knowledge- and communication-platforms

One of the central roles of non-profit organizations is the ability to connect people with similar ideas and targets in an institutionalized network (Gmür et al. 2011, p. 21). New possibilities based on technological methods of communication, such as Facebook, Twitter etc, change communicative behavior. “Virtual communication creates new organizations of civil society, at the same time it offers opportunities as well as threats to traditional organizations, which have to deal with it.” (Gmür et al. 2011, p. 21) Gmür adds regarding to NPOs: “Many features of these instruments of communication are consistent in many ways with the traditional functions of NPOs. This shows on the one hand, how great the demand for NPO-related services is, on the other hand how easily these needs can nowadays be met outside the partially solidified structures of the NPOs, due to technological progress.”(Gmür et al. 2011, p. 21)

Associations that understand themselves as contact point for addicts, and found, foster and support self-help groups are examples for this fact. If these clubs do not use the contact options offered by new technologies, other forms of organization beyond the existing structures come into place. Gmür concludes: “Accordingly, it is important for NPOs to use these new emerging technologies and to identify loose networks, link them to their own organization and in the end benefit from them.”(Gmür et al. 2011, p. 21)

3.3.2 New pragmatism in legal forms of non-profit-organizations

For some years the trend has been observable that legal forms of NPOs have been adapted to their economic needs. Generally, the basic legal forms – in Germany for example an association ("eingetragener Verein"), foundation or cooperative – are supplemented with another legal form of the business world. Certain business units within the NPOs are organized for example as a "gGmbH" or "gAG" (charitable cooperation). The variety of possible legal forms is large (Gmür et al. 2011, pp. 22f).

The reasons are of economic nature that are led by the specific needs in the context: Efficiency of the overall organization should be increased, consequences of a risk management implemented or tax benefits established. Examples are parishes that have transformed their hospitals into gGmbHs in recent years to build a separate, independent business unit.

3.3.3 Need of transnational perspective

European policy has responded to globalization with the formation of transnational structures, confederations and intergovernmental associations. This development can be found increasingly in international cooperation too. For Germany, the political decisions in Brussels or Strasbourg have more and more importance, not only because of the Euro-crisis.

Nowadays international, multinational corporations generate revenues that exceed the gross domestic product of medium-sized industrial countries and therefore gain political importance. Civil society, however, is only beginning to create such structures. "It is not yet clear whether the emerging system will be complementary or substitutable to present national structures." (Gmür et al. 2011, p. 24) The progressive internationalization - also characterized by new legal forms like the European cooperative or the creation of a European foundation status – brings along a number of new features of non-profit organizations.

3.4 Organizational culture and purpose

A major motivating factor for working in an NPO is the identification with the organizational purpose and the related notion of using ones energy for something positive and desirable. Therefore, a lower average wage level than in a comparable position in a private enterprise is mostly accepted. Additionally, in many NPOs volunteers play an important role.

A too hierarchical governance structure would hinder the employees to gain their needed “content-driven space for development”:(Eckardstein 2007, p. 289) In NPOs the employee's personal relationship with the customers and stakeholder groups is on average more important than in the private sector. NPOs often offer very labor-intensive services, where personal contact is significant. Since this kind of service is not easy to assess, performance-based compensation systems in NPOs are significantly less common than in the private sector. (Eckardstein 2007, p. 289)

The charitable purpose of non-profit organizations in turn is the reason that in general employee-interests are considered more seriously than in the private sector. The impression arises that sector-specific inhibitions hinder the management to make tough economic decisions that are against the employees' interests, such as decisions about layoffs. (Suermann 2012)

Yet, an NPO can also fall into a state in which the real stakeholders – the people in need – slowly but steadily are lost out of sight and the organization revolves more and more around itself. Although the positive purpose of the non-profit organization is demonstrated and stressed out all the time like a monstrance, the organization develops towards an end in itself: Structures become more bureaucratic, characteristics of traditional and ineffective administrations creep in, engagement of volunteers decreases. Such a development can sometimes occur as a side effect of the growth and professionalization of an organization.

3.5 Importance of performance-orientation

The classic key differentiator between non-profit organizations and commercial companies is an organizational target that cannot be expressed in terms of profit, revenue or yield: NPOs follow a tangible target instead of a formal economic target (Gmür et al. 2011, p. 19). In short: “The complexity-reducing function of money [is] limited in non-profit organizations.” (Simsa 2007, p. 127) The complexity of a target system with different demands of various stakeholders leads to “more difficult conditions” than in private companies. (Horak, Heimerl-Wagner 2007, pp. 169f) NPOs “lack a bottom line to anchor them” (Cagney 2010, p. 8) as Cagney puts it.

In NPOs the achievement of tangible targets has traditionally been regarded as hard to operationalize and it has not seemed reasonable for organizations or their management to measure the degree to which they have achieved their target.(Gmür et al. 2011, p. 19) But by now, the expectations of donors, members and other supporters have changed: There is an increasing demand for evidence of the effectiveness of organizations. Lenkowsky cited Drucker with “Convert donors into contributors!”, urging that those who give should feel more like participants. (Lenkowsky 2005)

Badelt concludes that NPOs must present themselves increasingly performance-oriented and not merely as benefactors. (Badelt et al. 2007a, p. 630) Gmür adds: “The economic importance of the third sector as 'recycler of donations and subsidies' and its role as private employer receives increased public awareness.“(Gmür et al. 2011, p. 20)

As a consequence of the divergent claims to NPOs, each organization is divided into several organizational units and each develops a life of its own in relative autonomy. This is quite useful because the organization can be connected to different environments. Controlling addresses the donors' expectations with their budgets and performance measurement systems, while the teams at the basis work with completely different patterns of action with the client. (Gössler, Schweinschwaller 2008, p. 50)

Following Gössler and Schweinschwaller, this way of dealing with ambivalences, ambiguities and differentiation has to be interpreted “not as failure, but as an expression of organizational intelligence.“(Gössler, Schweinschwaller 2008, p. 50) Due to these different sub targets and other “languages” in every subsystem the governance and steering of the organization as a whole is difficult. The mentioned authors emphasize the importance of this difference: “Conflicts between different organizational units are no problem, but a lack of conflicts between divergent worlds in organizations would be a problem. Rather than a lacking unified organizational culture, an insufficiently developed internal diversity could be to worry about. “(Gössler, Schweinschwaller 2008, p. 50) Managing this complexity is a challenge for business executives. The crucial question is how all claims and demands can be translated into a common language and made consistent.

3.6 Performance management systems in non-profit-organizations

One consequence of the existing different facets of goals is the difficulty of developing an appropriate performance measurement system. It is easy to create a vision for NPOs, but it is harder to derive individual targets from this vision that can be operationalized. The aim is to set priorities and identify priority targets; that includes to set targets in relation to each other and thus to designate posteriorities.

The trend to control with an indicator system originates from a “normative isomorphism in an economic environment”. (DiMaggio, Powell 1983 quoted by Gmür et al. 2011, p. 20) Gmür describes the tendency “to staff an increasing number of executive positions with professionals, who have a training in economics or a related professional background”, (Gmür et al. 2011, p. 20) which means that NPOs are increasingly governed in economic terms and previously idealistic targets have been translated into measurable impact indicators. (Gmür et al. 2011, p. 20)

Littich describes two reasons against basing management decisions on profitability when economic indicators of NPOs are considered. Firstly, the issue of liquidity is different in NPOs due to their legal background compared to private companies: “The profitability considerations are dominated by concerns about liquidity. On the one hand NPOs always need to have sufficient funds, on the other hand strong financial reserves can’t be justified due to the acute urgency of the own work projects and tasks where the resources are needed.” (Littich 2007, p. 325) Nährlich added:” The legal form of an NPO can restrict it in its design options and promote short-term decisions. If NPOs as charities want to profit from tax benefits, their funds must be used promptly. At the same time, the possible increase of wealth is limited.”(Nährlich, Zimmer 2000, p. 12)

Secondly Littich points out the wrong effect, profitability targets would have for NPOs: “The top financial targets in a company are to be as profitable as possible with the investment made (profit maximization) and at the same time ensure liquidity. For-profit-companies have a profitability target. Since NPOs do not primarily want to generate financial output, it is advisable to consider the economic principle instead. Hereby the best possible balance between the used resources and the achieved work is aimed at. Thereby, it can be verified whether the limited resources are used wisely and effectively or whether the work provides little lasting benefit.“(Littich 2007, p. 325)

As mentioned, the NPO sector often offers services for which the personal contact plays a very important role, therefore, the ability to measure the efficiency of a certain activity is limited. NPOs only act limitedly on the market, mostly the customers or stakeholders are not the same people who finance the provided services. Many NPOs are funded by donations, social welfare funding, membership fees or government grants. As long as funding is available for a service, the service is provided.

When due to changes in society and environment a service is no longer needed, it may still be offered - as long as the funding is provided. The limited market orientation can lead to a limited social impact, supported by the NPO's status quo: Structures in the NPO are set up, jobs arranged around the service, a tradition has to be continued – it can be hard to push for change when money is available.

Signs of this inertia are an insisting on the well-known ways of working, not allowing innovations and blocking changes. NPOs have no correcting factor in the market that would support adaption to changing environmental conditions and would prevent that offers are made, for which there is no demand. (Baecker 2005, p. 260)

There is relatively little competition on the market, which could force an NPO to enhance quality and customer satisfaction. This lack of motivation can affect the performance negatively. For example, NPOs are often much more bureaucratic, cumbersome and customer-unfriendly than comparably-sized private companies. Large organizations struggle with their administrative hydrocephalus, and too flat structures are found as well as a strictly hierarchical silo mentality.

4 Analysis of strategic management consultancies

4.1 Introduction

Strategy consultancy is often called the “champions league” of consulting. Here strategic decisions relevant for the entire company are prepared. (Hüttmann 2010, p. 21)

Consulting is usually done in projects. Companies contact a consulting firm with a rough sketch of the problem, their experiences, approaches, methods and first solutions presented in an offer. In a “beauty contest” several consultancies present their ideas. After the presentations and first discussions, a consulting contract is made.

At the beginning of the project, a project team of external consultants and internal staff of the client company is formed. The involved employees of the client are partially or fully engaged in the project and exempted from their usual workload for its duration. The work of external consultants is limited in time and usually has a temporal extent of several weeks to several months, it is mostly billed at daily rates. Projects regarding organizational questions usually begin with an investigation of the status quo. The next step is to develop an analysis in close cooperation with the advised company's management, the required results are of practical relevance for the future.

Following Pohlmann, characteristics of organizational consulting are the following: (Pohlmann 2002 quoted by Merchel 2005, p. 199)

- Organizational consulting has procedural character. There are phases of coordination, and during the process decisions must be made by the consulted managers.
- Organizational consulting is a collaboration of external consultants and internal staff. In joint project teams solutions are developed.
- A trustful relationship is prerequisite to bring together the staff's internal knowledge with the technical and process expertise of the consultant. Primary focus is not process expertise, but the consultants' functional and conceptual expertise: “The expertise of the consultant is based on his extensive consulting experience through earlier jobs or studies and his acquired knowledge on the industry. Large consulting firms have knowledge on management systems to ensure the transfer of best

practices from successful projects to other projects “ (Ameln et al. 2009, p. 29)

The consulting firm's quality is defined by the following factors (Ameln et al. 2009, p. 33):

- Expert knowledge (market trends, global trends etc.)
- Understanding of business processes and knowledge on opportunities to optimize processes
- Knowledge on the relevant industry
- the consultants' analytical skills
- Quality of the tools to develop the structural solutions
- Network of in-house specialists

When government agencies or non-profit organizations use the services of consulting firms, they want to use the expertise of the private sector. Strategic consulting firms have their origin in the private sector, many solutions that they have developed with and for non-profit organizations, have their origin there. Profit companies with similar size and service offers typically act as benchmarks.

Heppelmann notes: “A consultation is worth its money when the implementation of its solutions and concepts concludes in an increased value for the customer. Success should be measured by this actually reached appreciation.“ (Heppelmann, Nenning 2005, p. 150) Since the NPO sector cannot use the above mentioned “complexity reducing function of money” to measure an increase in value, effectiveness cannot be measured so easily in NPOs.

4.2 Change in demand for projects

In 2005 Petmechy and Deelmann observed a change in the demand for consulting services, which has been proved since then. They distinguished three types of projects: individual counseling, methodical/technical advice and large scale projects (Petmecky, Deelmann 2005, p. IX): “In the context of individual counseling situations, industry trends, specific issues etc. are discussed in small circles between consultants and clients, i.e. with a maximum of two to three consultants involved. These projects are characterized by a maximum time frame of six weeks. Especially on the personal level, there is a strong bond and an established relationship of trust. Projects giving methodical and technical advice have a classic character: The consultants solve a more or less standardized problem in cooperation with a project team from the client. In this segment, the price competition seems to dominate the idea competition.”

Large scale projects focus on company-wide changes or corporate transformations. An example is the outsourcing of entire work packages and processes or the development and implementation of a business model changing software.(Petmecky, Deelmann 2005, p. X)

Petmechy and Deelmann expect that the methodical and technical advice declines (Petmecky, Deelmann 2005, p. X): “While currently the methodical and technical consulting seems to be dominating and is used in the highest frequency, the future importance of the different projects is expected to be reversed: Cooperation for individual issues and cooperation on major projects will increase, the purely methodical and technical advices will decrease in their relevance.” According to Petmechy and Deelmann, this development is caused by client professionalization. Many companies hire internal consultancy firms (inhouse consulting). They have also recruited a lot of former consultants and thereby required a lot of competence themselves.

For strategy consultancies, this change is a major challenge. Small projects of individual counseling do not lead to high revenues, and in the mentioned large-scale projects the desired daily rates cannot be achieved. Due to this change in market demand, big strategy consultancies that have traditionally only developed concepts, want to find ways to do business with the implementation as well. The Boston consulting Group (BCG), for example, founded Platinium, their branch for implementation of IT-solutions and McKinsey established its Business Technology Office.

4.3 Dominating top down approach

For management consultancy the main contact within the client’s company is the management. Here the objectives are specified and all relevant decisions are made. The approach is top-down: Central decisions are made on the upper-level and these “strategic guidelines” are given down in the hierarchy. Within the levels of hierarchy the decision are adapted and shaped. The employees' freedom to give input is limited by the already determined approaches.

Decisions about the future structure of the organization are not made by the staff, but on the management level. Employees are involved, for example in workshops and project groups; their knowledge of the organization is not without significance, but they are not involved in decisions because they are not perceived as neutral evaluator of the overall situation. It is assumed that they focus foremost on their working area and that they lack the overall perspective to assess the situation properly. Additionally, the employees automatically (and by nature) track personal self-interests. Consultants from outside the company thus are direct stakeholders in potential conflicts a change process could cause.

The relationship between staff and consultants is generally impersonal and skeptical: The consultants are perceived as outsiders who deliver creative ideas for savings and rationalization, and as management whisperers with concepts rarely welcomed by the staff.

Thanks to their experience in other companies and industries, the consultants are given credit by the management to develop solutions for organizational changes and to prevent their own blinkered perception. In addition, the consultants force the consulted management to deal with strategic issues in an everyday life that is "flooded by operations" (Ameln et al. 2009, p. 40).

4.4 Theoretical background of organizational understanding

One principle is important in consulting in organization issues: "Never build structures around people!" The future organization should – if at all possible – be developed independently of the capabilities or preferences of individual people.

This principle is a sign of the theoretical organizational background the strategic consulting bases on. (Vahs 2012, pp. 27–47) The origin of this understanding lies in the model of bureaucracy within the Prussian military as a prototype for the organizational requirements of the industrial revolution. This model was significantly influenced by Max Weber, for whom an organization was a "living machine" (Ameln et al. 2009, p. 30). On the conceptual basis of the assembly line technique developed by Henry Ford, Frederic Taylor created the Scientific Management. His goal was "to make ways to increase the performance and at the same time minimize conflicts between management and workers through a system of scientific management." (Ameln et al. 2009, p. 31) In Taylor's perception up to that point, the individual was ranked first. "In the future, the organization and the system should be ranked first." (Taylor 2004, p. 4 quoted by Ameln et al. 2009, pp. 31f) For him, workers are similar to parts of a machine. This understanding is also popular today: "Tayloric thinking is still found today in organizational principles like re-engineering." (Ameln et al. 2009, p. 32)

Consulting approaches in this tradition see organizations as a construction whose system can be understood: “The entire process - from planning the organization design to controlling the achievement of objectives - runs rationally, i.e. strategic planning deals with well-structured problems, complete information etc. “(Ameln et al. 2009, p. 33) That means: Organizations can be designed, it is possible to influence them from outside. It should be noted with Picot and Franck that in the theses of classical organization theory “the core of the 'modern' philosophy of the organization process is already included.” (Picot, Franck 1996 quoted by Ameln et al. 2009, p. 33)

A specific distinction between the shown understanding of organization design and the approach of organizational development is the commitment to the purposive-rational paradigm of the organizational design approach. Organizational design as conducted by strategic consultancies follows in its basic orientation the assumptions of economic organization theory. (Ameln et al. 2009, p. 29) Knowledge, experience and information are needed to be successful in organizational design. Unlike organizational development, it cannot be defined as a collection of methods and design rules for change processes. (Ameln et al. 2009, p. 33)

4.5 Challenges of management consulting for non-profit-organizations

4.5.1 Blind spots

The presented theory of organizations - that the approaches in strategy consulting base on - leads to blind spots within the consultation process:

One premise is that there is an optimal design of structures and processes and that maximum efficiency can be achieved. That different solutions occur in individual organizations is not considered: “The conditions for the efficient functioning of the organization vary between organizations and even within the same organization relating to the situation.” (Ameln et al. 2009, p. 36)

The assumption that man is a predictable factor of production and his behavior can be controlled by the rules of organization neglects the fact that human behavior is not determinable: “People 'disturb' the planned processes by always pursuing their own goals and interests.” (Ameln et al. 2009, p. 36) Since classical organization theory assumes that people act rationally, its blind spot is the insight that irrational behavior is also part of reality in organizations. Additionally it is not sufficiently appreciated that processes within organizations do not always follow a linear causality and are not completely predictable. Rather, the following observation is more realistic: “The complex, multi-causal and circular linking of factors leads to unpredictable system dynamics.”(Ameln et al. 2009, p. 36) Von Ameln describes the pseudo-transparency and -controllability of organizations: “Complete information is almost never available, decision-makers are content with a few known alternatives, decision criteria are often unreflected and inconsistent, and the 'rationally best' decision is not always made.”(Ameln et al. 2009, p. 36)

4.5.2 Structural problems of the management consulting approach

Merchel distinguishes consulting assignments on organizational issues from other technical consulting assignments. “An organizational consulting assignment does not primarily aim at the solution of a technical problem, relatively independent of the organization, but brings a problem of organization, or a link of technical and organizational problem dimension in the foreground. A consultant helps the actors solving the organizational problem by identifying and expanding options of action and decision” (Merchel 2005, p. 200)

As mentioned above, the theoretical weak point of strategy consulting organization is the assumption, organizations were rational entities that could be controlled like machines. This idea cannot only be found in re-engineering of business processes, but in almost all varieties of strategy consulting. (Ameln et al. 2009, p. 37) Here organizational design is regarded as an engineering task: A wise and experienced outside perspective can analyze all problems and outline an appropriate solution. It often is ignored that changes in a social system cannot be produced by command and that there can only be limited knowledge of the functioning of the organization from the outside. Wimmer observed: “The specified functional defects are eliminated by rebuilding the organization towards a target concept that has been defined beforehand, whereby those who convert, of course, are not part of the problem that has to be eliminated.”(Wimmer 2004, p. 163 quoted by Ameln et al. 2009, p. 44)

The idea of rational action leads to the perception that the organization can be controlled and uncertainties can be absorbed, as von Ameln noticed: “The reason for the strength of the machine myth is the associated promise of comprehensive behavioral steering and behavioral control.” (Ameln et al. 2009, p. 39)

Later the employees have to implement the externally developed solution, as Wimmer describes: “Once the right organizational design is found and the appropriate levers are defined, it is only necessary to break the resistance of the organization's members and to overcome their reluctance. Based on this understanding, there is a clearly defined asymmetry between those who change and those who are changed." ((Wimmer 2004, p. 163) of (Ameln et al. 2009, p. 44) A machine in which the gearwheels have their own ideas is not functional.

This vulnerability of the organizational consulting approach is well known. A major problem is the implementation of the designed concept. Even if a solution seems to be quite logical and exactly the right way at first glance, there can be new unknown challenges in meeting reality. Gairing refers to untold problems of an organization that come to the surface (or are even generated) when patristic pseudo-solutions are favored.((Gairing 2008, p. 70) quoted by (Ameln et al. 2009, p. 78) The external consultants only have limited possibilities to initiate change, because to a high degree the relevant forces that influence the organization's change cannot be controlled from outside. But when this insight pops up, the consultants mostly are already gone. As a reason why the proposed organizational ideas do not work in the implementation, the consultant can always explain: "Not all details of our concepts have been implemented, small but significant alterations have been made later. It is your fault." Outsiders do not know the company, its dynamics and its cultures. In many change projects, a holistic approach is proclaimed, but is not consistently followed in the implementation. (Ameln et al. 2009, p. 77)

Strategic consulting firms depend primarily on traditional and large companies, but also acquire customers from the "Mittelstand", the German mid-sized companies. Generally, consultants are less common in small and medium-sized enterprises (SME) than in large companies. According to an Allensbach survey, 43% of the companies with up to 250 employees have never employed external consultants. In middle-sized companies with up to 1,000 employees every fourth enterprise does not work with external consultants at all. (Gloger et al. 2012, pp. 21f) There are also undeniable cultural differences between small and medium enterprises on the one hand, and strategic management consultants on the other hand. (Gloger et al. 2012, p. 24)

A tendency can be observed especially in smaller, family-run companies: Financial short-term targets are not the dominant corporate objective, the timeframe is longer. This may have slightly changed in recent years primarily due to the economic crisis, but in large stock-listed companies proposals of consultants to consequently increase yield meet less skepticism. In this point NPOs and SMEs are similar; they maintain a more holistic orientation, such as the appreciation of the employees. But again, exceptions prove the rule.

4.5.3 Specific challenges in consulting non-profit-organizations

When big external consultancies work for NPOs, they are generally less familiar with the organization that when consulting their clients from the private sector. The consultants have been engaged to utilize solutions developed in the private sector for NPOs, they shall bring in new impulses. Normally, the consultants do not have any professional work experience within the nonprofit-sector. One of the mentioned quality features of consultants is their industry experience. For example, a car manufacturer usually engages only consultants when experience in the automotive sector exists within the team. Many consultants offering their service to NPOs do not have sector specific experience. For example, in all strategic consulting processes within catholic dioceses, the consultants had no church or at least non-profit experience. This was a major challenge for a successful project. (Suermann 2012, p. 326) The result is that the employees' confidence in the competence of the consultants is limited. They are often not trusted to analyze the objectives and requirements of the organization in the right way to gain an overall view.

As mentioned above a non-profit organization is an intermediate organization that covers various social subsystems and combines different logics. The consultants and their solutions will clearly be assigned to the economic sphere by the employees and the public. This concludes in skepticism about the sufficient consideration of the claims of the other functional areas of society. Especially the complexity of targeting the organization's priorities and the necessary involvement of different stakeholders require that the consulting process must be designed dialogically.

Only after issues of organizational design had been discussed in the private sector strategically, the questions of designing efficient and effective organizational structures were incorporated in the social sector. Only with the upcoming of discussions towards social management, the issues of organizational design and change-management rose in significance. (Grunwald 2005 quoted by Merchel 2005, p. 7) Merchel adds: “However, this issue has not yet reached all actors of social work: The topic is - rather reluctantly - discussed, but without actively using the organizational design as a fundamental management task. To achieve this, previous findings of organizational development are not reflected enough.” (Merchel 2005, p. 7)

In organizations of the social sector it can be seen, how culture, customers, and stakeholders can have great influence on the organization structure, as Gössler observed: “The boundaries of the organization are frayed, the problem is less the vicinity of the customers than their distance. Customers' behavior patterns and culture thus quickly rub off on the organization. The culture of a child care organization sometimes has childlike creative features, and the language of the homeless caregivers is often marked by a heartening rudeness.“ (Gössler, Schweinschwaller 2008, p. 52)

4.5.4 Demands for leadership skills in working with consultants

Because of this special situation of dealing with external consultants who are only familiar with the business of the NPO to a limited extent and only represent a single functional subsystem of society, the demands on the management of the NPO are high. It must ensure that the complex control of the organization is successful. Therefore, it is necessary that a dialogue on targets is initiated. External business consultants can be involved in this dialogue and also provide valuable information. But they cannot determine this dialogue. If the external consultants' inputs are too one-sided and too dominant, the balance of the NPOs is lost. Management must be skeptical towards the proposals of external consultants because by nature the latter cannot valuate the balance.

4.6 Organizational development as an alternative

4.6.1 Different understanding of organizations

An alternative to the presented approach is the organizational development that bases on a different understanding of organizations. Von Ameln describes: “The organizational development has introduced contextual thinking into consulting. Technologies, organizational structures and social aspects are considered as inextricably linked dimensions whose interactions must be considered in any change process.”(Ameln et al. 2009, p. 77)

Organizational development listens into the organization and tries to track down and harness the potentials within it. It is the entry point to the development of innovative capacity and a systematic innovation management that breaks up old structures. (Michalk 2005, pp. 294f)

Organizational development assumes that the relevant knowledge on the company's environment is already available somewhere within it: the state of the markets, the short- and medium-term developments and the demand situation of actual or potential customer target groups. It is not necessarily in the heads of the management, but rather, mostly scattered in pieces, in the heads of individual employees and managers as well as in studies of individual business units. Therefore, the purpose of the consulting process is not primarily to generate fundamentally new knowledge, but rather gathering the existing knowledge and make it available for a promising strategy of the company. The process of the consultation itself is of special importance. (Doppler, Lauterburg 2008, pp. 171f. quoted by Ameln et al. 2009, p. 78)

Organizational development is regarded as equal to process consultation in this context, which is defined as “the creation of a relationship with the client that permits him to perceive, understand and act on the process events that occur in the […] environment in order to improve the client's situation as defined by him.” (Schein 1987 quoted by Cagney 2010, pp. 15–16)

4.6.2 Blind spots of organizational development

Despite all these positive aspects, the organizational development also has blind spots that lead to clear deficiencies: By assuming that everything is part of a harmonically interacting organic system, divergent interest, conflict and individual pursuit of power are edited out. (Ameln et al. 2009, p. 77) Additionally, not all people always have an intrinsic motivation for self-realization in their work, but work to earn money and try to optimize the ratio of costs and benefits. (Ameln et al. 2009, p. 77) Besides, the organizational development is accused of delivering no value-added content, as von Ameln observed: “The absence of expertise introduced from outside by strategy consultancies can be painfully noticeable when the company - contrary to the philosophy of organizational development - just does not have the resources necessary to remedy their own deficiencies.” (Ameln et al. 2009, p. 208)

Organizational development promotes a non-directive leadership style that leaves room for personal initiative of the employees. It does not consider that there are also situations in which management must give straight targets. Von Ameln specifies: “An excessive focus on the needs of employees can lead to blockages caused by divergent interests, too time-consuming negotiation processes and weak management.” (Ameln et al. 2009, p. 77)

According to organizational development, humanization of the working environment is closely connected with economic efficiency, it even is a necessary factor for profitability. As a reaction to that perception critics observe a “social romantic glorification”: (Ameln et al. 2009, p. 75)

Firstly, research has shown that the cultural characteristics of the organization, rated as dysfunctional by the human relations approach and the organizational development, do not have as negative impact on the overall performance of the organization as expected. (Ameln et al. 2009, p. 75) Secondly, the divergent interests and irrevocable structural power imbalances that always exist in organizations are neither adequately taken into account in the theoretical bases of organizations nor in the participatory practices.

The call for open and unbiased discussions is often heard. An externally accompanied organizational development process can follow this demand, but practice shows that many of these processes fizzle out; especially if they are not about growth and expansion, but about cost savings and prioritizations.

In these situations, an agreement of different interest groups is rarely possible, because everyone has a different view on the relevance of certain tasks and of course also pursues his/her own interests. Organizational development unfolds its strength in face-to-face interaction, for example in manageable group sizes, but with the strategic realignment of whole companies it is overtaxed. (Walger, Neise 2005, p. 105 quoted by Ameln et al. 2009, p. 80)

4.6.3 Instrumentalization of organizational development and change-management

Many consultants who work on challenges of organizations call their approach organizational development without following this substantive concept at all, according to Kieser organizational development is often exploited (Kieser 2006, p. 163). Moldaschl describes a popular approach: “In economic crisis, at first ‘classic’ strategic consultants are hired. After they have left, organizational developers are coming to reforest the burned earth.” (Moldaschl 2005, pp. 51–52 quoted by Ameln et al. 2009, p. 77) And such a reforestation is called change-management in this case.

Real organizational development does not take place a bit, its methods are utilized for a process of change-management, which intends to smooth away possible waves of skepticism and conflicts or is tactically involved in the direct process to avoid such waves in the first place. Relevant future decisions are already made; change-management is not involved in decision making.

Following Vahs the goal of change-management is to support a change in the overall dynamic relationship of four fields, which must be perfectly coordinated: Firstly, the strategy (vision, mission, business strategy), secondly, the organization (structures, processes), thirdly, the technology (methods, procedures) and fourthly, the culture (leadership, communication). (Vahs 2012, p. 346) Concerning organizational changes, the focus of change-management is commonly seen in the organizational or corporate culture. It aims at the participants – mostly the staff – and wants to inspire them for change or at least reduce resistance. (Vahs 2012, p. 356)

Organizational development has left its route and found slightly different purposes, still under the name of change-management. Kieser observed: "Today grassroots claims are rarely associated with organizational development. It is widely accepted that organizational development is not more than an approach, affected employees can be motivated to contribute their knowledge and experience in the detailing of a framework concept made by the top management in a more or less extensive organizational change."(Kieser 2006, p. 163 quoted by Ameln et al. 2009, p. 76)

5 Basics of a consulting concept for non-profit-organizations

5.1 Combinations of organizational design and organizational development for non-profit-organizations

A general examination of strengths and weaknesses of different consulting approaches concludes in four areas of development: (compare in the following Ameln et al. 2009, pp. 321–326)

To minimize the blind spots of individual consulting approaches, it is at first advisable to develop ways in which aspects of the approaches are combined. Secondly, a higher sensitivity to the latent functions and hidden agendas of the consultants must be achieved. Thirdly, it is necessary to find ways of measuring the one-term success of the consulting services and ensuring sustainable implementation. In addition, a discussion about the consultants' social function and responsibility should be initiated. This is particularly important when consulting NPOs.

At first, coalescence of different counseling approaches offers a lot of potential. The economic pressure to which many NPOs are exposed supports the classic top-down approach in strategy discussions, the multidimensional objective and the necessary involvement of different stakeholder group reflects the need of bottom-up approaches driven by organizational development.

Secondly, the latent functions and hidden agendas in the non-profit-sector are particularly problematic. Business management consultants come from a different social sub-system, they have mostly little non-profit-specific industry expertise and are therefore foreign to the organization. For example, the transfer of responsibility for unpopular decisions is a quite popular motivation for the integration of external consultations in the private sector. This transfer is criticized, but does not weaken the management a lot. In the non-profit-sector, where the consultants are mostly “strangers”, their input on strategic decisions is seen with much more skepticism by the stakeholders. This perceived “heteronomy” undermines the authority of the organization management. (Suermann 2012, pp. 325f)

Thirdly, the identification of growth, which was achieved by counseling, is more difficult in NPOs than in the private sector where success can be measured in a financial dimension. Money acts as the complexity reducing medium. The NPO is different, because many other factors beyond finances determine the value of the organization and its services.

Fourthly, non-profit organizations have a decidedly non-profit job. The involvement of external business consultants can be a problem if the actual mission of the organization is lost out of sight. Under the heading of “economization” this point has been discussed extensively in recent years. The most characteristic feature is the consideration of efficiency. Kurbjuweit criticized a generally growing importance of efficiency in society: “And still I believe that a world, in which efficiency is the large, all-controlling heading, is not a very good, especially not a livable world. This is the paradox that lies behind the word efficiency: In almost every situation, it is probably correct to act efficiently. But if everybody everywhere acted efficiently, the overall outcome would be wrong .”(Kurbjuweit 2005, p. 15)

5.2 Framework for a new consulting approach

One target of improving consulting in the non-profit sector should be the development of a counseling approach, which minimizes the specific blind spots of strategy consulting (organizational design) and organizational development.

In the first approach, the developed solutions are not adapted to the challenges of the non-profit-sector and the non-involvement of employees and other stakeholders makes implementation difficult.

In the organizational development, technical input from outside is missing and the ability to implement necessary but unpopular steps is limited. Wimmer summarizes: “Some base their consulting services on knowledge that they implant into the customer's system, others on their lack of knowledge that allows them to explore unseen individual solutions with the client.” (Wimmer 2008, p. 36) He also observed: “What we need are consultants who have a high degree of professionalism in the content dimensions of the problems to work on as well as knowledge in the design and control of the processes required for the successful solution of the client's problems.” (Wimmer 2004, p. 250 quoted by Merchel 2005, p. 202)

If counseling guidelines shall be established for non-profit organizations, the basis is that a comprehensive organizational change can neither only rely on the design of “hard facts”, nor just on “soft facts”. “This knowledge is the key message of all that we have learned in recent decades about organizational change processes”, as von Ameln noted. (Ameln et al. 2009, p. 208)

The guiding framework for the concept are the four dimensions defined by Gouillart and Kelly, the “4 R’s of transformation”: re-framing, re-structuring, re-vitalizing and re-newing. (Gouillart 1995 quoted by Ameln et al. 2009, p. 208)

All dimensions need to be considered in the transformation of organizations. In the opinion of Gouillart and Kelly the approaches of strategy consultancies focus too much on the field of restructuring, whereas the organizational development pays too little attention to that area. The given four dimensions shall enable a holistic change when developed in the right way.

5.2.1 Re-framing

A transformation process in an NPO needs to change the employees' and key stakeholders' attitude. These people must see and understand that there are ways to improve the organization’s shape. The joint development of a mission statement and a vision can help.

Additionally, willingness for change and a positive attitude towards the proposed project are needed. That is easy to say in theory. In practice, the reasons for organizational changes frequently are excessively high costs or cumbersome processes. The parties know that with a high probability savings will follow the restructuring. It has to be explained to the stakeholders that the changes can be painful, but are unavoidable. Especially in non-profit organizations with their charitable alignment of targets and the associated high ethical standards towards their work, it is difficult to prepare for potential cuts. It is only possible with intensive communication and transparency.

A complicating factor is that awareness of economic constraints in NPOs is of course much lower than in private firms. The fact that charitable services must be financed, and avoidable inefficiencies and intricacies can ultimately endanger the survival of the whole organization, is easily edited out. A fitting saying within church is: “Church is not a cow being fed in heaven and milked on earth.”

5.2.2 Re-structuring

In this area of change there are the structural factors of organizational change and the competitiveness that has to be investigated and increased. The organization's situation is recorded, the individual employees are not in focus, but the structure and process organization: How can the processes be described? Which synergies are used where? Which employees are involved in which activities and processes? What interfaces are available? How is the organization's efficiency compared to other similar organizations? What points of contact do customers and external stakeholders have? How satisfied are the involved people with the status quo and what need is there for structural improvement?

The organization strategy and future predictions are also in focus: In which direction would the company like to develop? What has currently been the core task and what changes are expected for the future? What specific priorities can be derived from the mission statement and vision?

This last step is often done in close cooperation with external consultants. If in public external strategy consultants are criticized for organizational change, the reason is usually that all other dimensions of the transformation beyond “restructuring” are neglected and basically just a financially motivated rehabilitation has taken place.

5.2.3 Re-vitalizing

This central dimension makes sure that the organization's development is not only rehabilitation, but that a real future-oriented change takes place, on which future growth can be based. By concentrating the NPO on its core competence and the employees' commitment towards a common goal, the optimal use of opportunities for the future shall be achieved. The stakeholders whose support is the organization's purpose should be in the center of all considerations. Their needs are conductive for future developments. It should be discussed intensively whether the current target group of the organization is also the right one in the future.

5.2.4 Re-newing

This area is dedicated to the human aspect of transformation. In order to meet future challenges, employees may need to be further trained and new processes must be implemented. Additional skills and abilities of employees are necessary for new tasks and the future adaptability of the organization to changing environmental conditions. This dimension is particularly important for non-profit organizations because it focuses on dealing with complexities.

6 Adjustments of the approach for non-profit-organizations

6.1 Relevant non-profit specifics

6.1.1 Theses on challenges in consulting non-profit-organizations

With reference to the previous points in the specific context of NPOs, some conclusions can be drawn. These findings can help in designing a combined approach of consulting NPOs and taking into account their sector-specific challenges.

Gössler and Schweinschwaller set up five theories with consequences that serve the development of systemic consulting in the non-profit- sector. (Gössler, Schweinschwaller 2008, p. 53) Since the development of organizational structures should be the target in the consulting process in this paper, the consequences are adapted to the focus of the thesis and form the basis for further analysis.

6.1.1.1 **Paradoxical *thesis***

NPOs work on and with social contradictions by translating them into internal structures. NPOs have developed a special expertise in the external and internal management paradox. They act in different social subsystems and cannot measure everything in financial dimensions. A consequence is the post-herioc approach that promises less and does not offer quasi-religious hopes. Consultants tend to promise salvation from all problems of the past while knowing that this promise is quite unrealistic.

6.1.1.2 **Personalization thesis**

NPOs tend to personalize structural issues and show a critical attitude towards organizational questions. This organizational criticism can be seen more as a strength than a weakness, because vital communication is defended. Nevertheless, interventions to depersonalization should be offered to be able to work on structural topics.

6.1.1.3 **Diffusity thesis**

NPOs interact much more closely with customers and clients than other organizations. This has striking effects on language codes and emotions of the organization. Consultants should accept that the environment of the NPO has a huge impact and “one-size-fits-all”-solutions cannot work.

6.1.1.4 **Devaluation thesis**

Behind a thin layer of idealization, the work of many NPOs has a comparatively low social status. Internal devaluation spirals often correlate with these subtle social impairments. The change process has to intervene against this perception and strengthen the self-esteem of the organization – without neglecting the challenges.

6.1.1.5 **Economization *thesis***

The import of control concepts of the economy is very common in NPOs, with its advantages and disadvantages. Consultants should act as concept brokers: selective use of economic control concepts, careful examination of existing, functionally equivalent control concepts and sensitivity towards the nature of the organization including open discussions on failed change projects to understand the NPO better.

6.1.2 Relevant cultural specific characteristics

NPOs have other control objectives than a company, thus, other control modes can be found, which are context-dependent and associated with the dominant logic of the profession: Gössler and Schweinschwaller present different examples from NPOs: “The head physician leads diagnostically and therapeutically: hard cuts are possible in the operating room as well as in the team. The social worker leads in a relationship-oriented and sometimes too caring way. The university professor does not lead at all in the classical sense - autonomy and accountability are his/her core principles “(Gössler, Schweinschwaller 2008, p. 55) The primary focus of this controlling is not the orientation on economic success.

Managerial strategy consultants propose control modes that are better suited to support the economic facet of the organization. Regardless of the debate on the question which indicators are crucial in the final analysis, a new understanding of governance is brought into the organization. Gössler and Schweinschwaller underline the advantages of the existing organizational governance:

“Despite all weaknesses these control modes are often more efficient and effective than the scrawny frameworks of the business management. Compared with them, the quite unorthodox control modes of the non-profit-sector appear as a deficit, to put it mildly. The brilliance in dealing with the paradox as well as the functionality of a profession-led control are often left unseen by the formatted view.” (Gössler, Schweinschwaller 2008, pp. 55–56)

Unnoticed, an intervention in the organizational culture takes place, which can also bring disadvantages. External consultants have to bring along a cultural sensitivity and must be willing to establish their control concepts based on the existing control modes of the organization.

6.1.3 Skepticism towards formal structures

A specific organizational feature of NPOs is the defense of formal structures, formal authority and power, as Simsa noted: “Formal structures as defined areas of responsibilities, sequence patterns and competences are regarded with high skepticism, they are often informally undermined.” (Simsa 2002, p. 1) Additionally, decision making is described as follows: “Authority associated with formal leadership is often rejected in dysfunctional ways. When making decisions, a high degree of justification is required as well as involvement of many employees.”(Simsa 2002, p. 1) It is understandable that people who desire “to do something with people” tend to oppose structures and support trends of personalization, knowing that in many NPOs “the direct and personal communication [is] a core competence.” (Gössler, Schweinschwaller 2008, p. 52)

This rejection of structures can also be interpreted positively, as done by Gössler and Schweinschwaller: “What if this often amorphous anger with ‘them up there' and ‘the annoying paperwork’ defends the organization's access to something existentially human: the possibility, beyond all rationality, to fill work relationships with emotion, vitality and spontaneity. What if at this critical attitude shows an understanding of the famous dictum of Walter Benjamin that ‘the organization represents the actual medium in which the ‘reification of human relationships takes place'. “(Benjamin et al. 1989, pp. 220f quoted by Gössler, Schweinschwaller 2008, p. 52)

But the social-romantic desire for human, informal forms of cooperation must be brought in line with the demands for efficient organizational structures. And therefore, it can hardly be avoided that changes are initiated – hence, resistance of the employees can be expected. Consultants need a friendly perseverance to point out the external pressure of a changing economic environment and also the willingness to meet individual challenges. The need for restructuring has to be communicated intensively. Here a need for change-management can be found.

6.1.4 Post-herioc consulting

Consultants sell solutions. In their language there are no problems, only challenges. The answers of the consulting projects are perfectly presented: There seem to be no obstacles, no contradictions and all alternative solutions appear only second-rate. Whether this is actually true, that is a different kettle of fish.

External consultants pay a lot of attention on the way they present their analysis and advises: First, the solution is designed, then the reasons that lead right there are developed. Solutions must always be “mece”: mutually exclusive and collectively exhaustive. Sarcastically spoken, the solution needs to be brought forward with enough self-confidence and sufficient “Inkompetenzkompensationskompetenz“ (competence to compensate incompetence) (Marquard 1974, presented with the subtext: “Everything is under control, we know how to help.”

Organizational change is presented as a predictable process. Consultants have post-religious, heroic functions: Beyond the hardships of everyday life the solution lies in the hereafter of the future, ideal organization. The consultants position their concepts between a constructed deficient in the presence and an idealized future. (Gössler, Schweinschwaller 2008, p. 51)

Sometimes the role of consultants is charged religiously. Scobel for example commented on the work of McKinsey in some catholic dioceses: “Management consultants and theologians compete on a confusingly similar field: Both are arch-rivals in facing the so-called last. The nature of this competition does not seem to be really understood theologically. [...] When you consider that church has so far been the most global company with the longest consulting experience, you cannot neglect the feeling that McKinsey is a competing religion, a brotherhood, a kind of secret society of those in economy, finance and business around the world. BusinessWeek spoke of them as the Jesuits of economy. McKinsey is considered the most papal company when focusing on computing and streamlining.”(Scobel 2002 quoted by Suermann 2012, pp. 444f)

This appearance matches the demand of the consulted managers, as Block pointed out: “What is the blind spot of consultants that matches the blind spot of clients? A lot of consultants love speed and pace. They want to demonstrate value by being quick and practical. They want to get it done without a lot of theoretical baloney. The consultant’s get-it-done attitude maps nicely with client's interests to solve a problem quickly and economically, but neither helps changing anything that matters.” (Block quoted by Cagney 2010, p. 33)

Self-awareness is half the battle in solving problems and rattling is part of the trade. In the highly complex environment of NPOs, solutions that are presented in five key points on a PowerPoint page naturally enjoy a low credibility. Post-heroic consulting has to claim to know the perfect and unique solution and it takes willingness and openness to adapt new solutions as granted. To criticize this approach, a common proverb says: “Ask your consultant for the solution of the problem during project application . If he tells it, kick him out! “

Block underlined the importance of reflection on methods in the consulting process: “To resist jumping to the ‘how’ of solutions, consultants must ask themselves if they have done the work of valuing thought, reflection, depth, and dialog as tools for change. Some consultants have a methodology, model, or a process they want to bring to the world. If they can apply that model or process, that is fine. But, they should still ask themselves those questions.” (Block quoted by Cagney 2010, p. 33)

6.1.5 No dependence on consultants

The consultants' target is not primarily making the client company successful. First of all, the consulting company wants to generate revenues and profits. These two objectives do not have to contradict each other, but they also do not always go hand in hand. Consulting firms wish to carry out as many projects as possible. Dean from BCG puts the desire for long-term partnerships more friendly: “Strategy projects are most likely to be successful in long-term, trusting relationships.”(Dean 2005, p. 17) A consultant from Bain noted: “Required are fundamental changes in the strategic positioning, organizational structure and operational processes of the company in a holistic approach. Therefore, we always strive for a long-term business partnership with our clients.” (Seidensticker 2005, pp. 38f)

According to Kaplan and Norton, potential business strategies are in general the following four (Kaplan, Norton 2004 quoted by Deelmann, Petmecky 2005, p. 248): Cost leadership strategy, product leadership strategy, positioning as a full-range-provider or the achievement of a lock-in situation. With a lock-in a consultancy makes itself indispensable in the client company: Without its knowledge and the consultants, the company cannot continue to work. This situation promises high sales with very high profit margins for the consultancies. The well-being of the customers does not have priority.

Especially companies without experience in hiring consultants run the risk of being pushed into a passive role and become dependent. Often NPOs are less experienced in working with consultants. Normally, within a restructuring project the NPOs helplessness grows and with it the confidence in the consultants, who promise experience and security. Skepticism should be exercised towards generous offers of support: Counselors are not friends, but hard-nosed business partners.

Connected with the preservation of one's independence is the need to remain at the helm. External consultants should never run a project alone without internal project partners. Bomba, working for the German employment agency “Bundesagentur für Arbeit”, shared his experience: “In a situation of uncertainty and high pressure the client is tempted to hand over responsibility for the project's content to the consultants. The consultants show in their performance that this responsibility is in good hands with them. But this convenience on the client's side can establish fixed roles and permanently solidify them: The consultants take over the content management of the project, the internal project manager sits back and his role in the project meetings – to put it in extreme terms – consists only of welcoming and closing remarks. Finally, there is the danger of the entire project group being controlled by the consultants. Thereby, the intra-organizational perspective as a necessary corrective device with the link back to the company is lost.”(Ameln et al. 2009, p. 274)

Understandably, this problem is especially prominent in NPOs, where the strategy consultants are perceived as representatives of the business world and are regarded as strangers. Especially from the management leadership towards the consultants is required, instead of blind trust.

6.2 Impact prevention of latent functions

Von Ameln describes various “latent functions” that the consultants fulfill incidentally with their consulting services (Ameln et al. 2009, pp. 139–199). With a deadly pen he tries to show what the real reason behind the involvement of consultants can be. All the mentioned features are also found in consulting projects of the non-profit-sector in varying degrees.

6.2.1 External pressure as consulting impulse

6.2.1.1 Changes in the cultural-cognitive system

Decisions within a consulting process are not made free from context. The motivation to initiate change often comes from outside the organization. Expectations, standards or relationship networks can influence the decisions in the system. (Ameln et al. 2009, p. 139)

To meet these external demands, the expertise and judgment of external consultants is required. For the management this asking for external advise is important to show the different stakeholders of the organization that developments in a changing environment are perceived. Especially in the non-profit-sector, the number of different stakeholder groups is large. The support structure in the non-profit-area results in mainly rather large boards that supervise the management. Although they often do not interfere in management action, it is important to inform them that everything is fine. For Ernst and Kieser, consultants have the role of “certifiers of rationality” (Ernst, Kieser 2002, p. 63} quoted by Ameln et al. 2009, p. 140). They indicate internal and external stakeholders that in all areas and on all levels of the company expert knowledge is used. Standards of this type are quite capable of preventing risks or buffering the consequences of failure.

DiMaggio and Powell have identified three possible classes of environmental causes that lead to changes of the organization (DiMaggio, Powell 1983). Based on this, Scott developed a three-pillar model, which specifies the classes of causes (Walgenbach 2006, p. 380 and Scott 2001, pp. 51ff, compare Ameln et al. 2009, p. 141)

Changes in the regulative systems force the organizations by law to perform changes. There is no choice or alternative. Modifications in the normative system change what stakeholders expect from the organization. A non-fulfillment would disturb the relationship with them. The third kind of changes is in the cultural-cognitive system: A certain standard, respective action is expected.

Changes of cultural-cognitive systems are often an impetus for organizing consultations in NPOs. Often, the observation that certain business processes are more effective in comparable private companies is the starting point and they serve as best-practice examples. The use of best-practice approaches offers the advantage of referring to role models. This can help to justify one's actions and legitimize strategies.(Faust 1998, p. 163 quoted by Ameln et al. 2009, p.

142) According to Kieser, managers make their decisions on consulting contracts not primarily on what might be plausible but on what is expected from them in that situation. (Kieser 1996, p. 30 quoted by Ameln et al. 2009, p. 142) Everybody hires consultants, uses benchmarks, follows a certain strategy.

It can be observed that many state institutions are currently upgrading their accounting from cameralistics to double-entry accounting. (Först 2012) Likewise, many NPOs are taking that step, also motivated by the fact that they are closely connected with governmental clearinghouses via ways of refinancing. (Suermann de Nocker 2014) Therefore uniformity is functional. A development in the non-profit-sector that has become more demanding in recent years has a huge impact on the organizational structure: The decline of available funding. The fact that the funding base breaks away usually cannot be influenced directly by the organization: The independent commission that determines the financial needs of public broadcasters in Germany, the “Kommission zur Ermittlung des Finanzbedarfs der Rundfunkanstalten”, can force the channels to save and stop investments; declines in church taxes because of social and demographic reasons endanger the financial bases of ecclesiastical institutions; new financing models cause for great upheavals in the social and health sector. These developments have a significant impact on the respective organizational structures and offer great potential for consultancies to develop measurement to increase efficiency.

6.2.1.2 Legitimating façade to impress stakeholders

Consultancies are also involved in projects that do not actually intend to make any change, but only to give the impression to be open for change, welcome new techniques, and accept developments.

Meyer and Rowan describe structural adjustments that are proclaimed, but not implemented. (Meyer, Rowan 1977 quoted by Ameln et al. 2009, p. 145) Quoting von Ameln, “guiding principles such as rationality, innovation, equal treatment of men and women, fighting corruption etc. are just ‘myths of rationality’ that organizations build into their formal structures to increase their legitimacy and thus their ability to survive.” (Ameln et al. 2009, p. 145) Luhmann made a similar observation: usually large reforms would amount to nothing more than high-level impulses that can be forgotten by the system. An implementation as originally intended would not take place. (Luhmann, Kieserling 2007, p. 245 quoted by Ameln et al. 2009, p. 147)

Consulting is used to build this legitimating façade: “The underlying hidden agenda is taking formal advice (or achieving a certain quality management certification), but altering as little as possible. The organizations then have to decide between taking the certification as an opportunity for a wide-ranging reflection and adjustment of their own structures and processes - combined with the appropriate effort in labor and time - or a rather superficial impression management, which on the one hand helps to take the hurdle of certification, but on the other hand allows to leave almost everything as it is” (Ameln et al. 2009, p. 148)

In the non-profit-sector, this phenomenon is also found, but to a lesser extent than in the private sector. In private companies the urge to impress others is higher and impression management is more important: In elementary, relatively undifferentiated social systems such as families, according to Luhmann, an emotionally controlled unit of personal motivation and social recognition of the offered service can be found. (Ameln et al. 2009, p. 143 indirectly based on Luhmann 1976) This unit breaks down into formal organizations, in private companies even more than in NPOs. In private companies with a lower degree of employee-employer-identification gratitude and affection as motivating factors are replaced by monetary payment.

In addition, a consulting process represents the function of insurance for the management: Whether the management did or did not want to implement a project, regardless of whether it was successful or not, it did at first consult professionals who supported the decision. Therefore, it is an advantage for the management to be able to refer to external experts in critical decisions who vouch with their image and knowledge for the decision - particularly in the case of subsequently determined failure. (Faust 1998, p. 166)

6.2.1.3 Risk relief

Organizational change processes always lead to insecurity and destabilization, also among the executives of the organization, whose mission is to manage and control these changes. Even for them, the situation is new. They see a combination of masses of information difficult to assess on the one hand, and a lack of secure, decision-relevant information and evaluation criteria on the other hand. Nevertheless and despite this uncertainty, they have to make decisions about the organization's future and define strategies to implement necessary changes. (Ameln et al. 2009, p. 151)

In this uncertainty consultants act as “risk relief and sedative” (Ameln et al. 2009, p. 150) and help the management in its “mental overload”. (Bohler, Kellner 2004, pp. 52f quoted by Ameln et al. 2009, p. 151) This is done by ideas, metaphors, models and words that bring order into a confusing world (March 2003, p. 334 quoted by Ameln et al. 2009, p. 151). Just the fact that the consultants are present, radiate competence and assure that the situation is manageable, relieves the tension. By establishing a professional project structure and distributing responsibilities, the planned change project appears tangible and feasible after a relatively short period of time.

Aspiring consultants already learn about the importance of structuring aids in their job interviews. A significant part of the preparation for an interview is creating frameworks that enable them to structure and solve case studies. (Liebig 2010) These models provide means of structuring, in which a complex business situation can be assessed. The classics of models are either named after scientists (for example “Porter's Five Forces”, “Kotter Change Phases”), enterprises (e.g. “BCG Matrix”, “The DuPont Analysis”) or catchy combinations of letters (z . B. “The 7-S framework”, “4-C concept”, “4-P concept”). In addition to these analytical models, consultants provide further structuring and assessment tools. (van Assen et al. 2009)

6.2.1.4 Benchmarks

As in the private sector, benchmarks are also very popular in the non-profit-sector. In the consulted company, data is recorded on efficiency and effectiveness and compared with that of similar companies. From the differences potential improvements can be derived. Even if all comparisons are flawed somehow, using this method can put pressure on the organization and stress the need for change in organizational structures. The structure and process organizations of a best-in-class company or an industry average can be confronted with the NPO in focus.

6.2.2 Political reasons for hiring consultants

6.2.2.1 Fraternization and coaching

Consultants want to achieve a trustful relationship with the management they are working for. Merely on this basis, complex ideas are realized and long-term business relationships are built. For the management a trusting relationship with the consultants is also attractive: Communication with the consultants is stimulating not only in technical terms, but also offers variety, distraction and a space for open words with somebody from outside the company, without the necessity to consider hierarchy and competition issues. It is also an opportunity for managers to confirm their own worldview in a (conscious or unconscious) brotherhood against the rest of the organization. (Ameln et al. 2009, p. 154)

With the takeover of leadership positions the “Loneliness-at-the-top syndrome” is associated. (Inesi, Galinsky 2012) External consultants are outside the operational arena and implicitly take over the functions of a sparring partner for ideas and act as a coach.

The management perceives them as support in the political play of forces in the organization. Organizations are political arenas and all involved have their own micro-political agenda. “Instead of working together- as in the rationalist model - each person follows his/her own line or various coalitions and alliances operating against each other are formed”.(Ameln et al. 2009, p. 158)

6.2.2.2 Micropolitics

How much a rational model reflects the actual organization is dependent on the micro-political realities. Conducive conditions for the politicization of the cooperation within the organization are the following points referring to Mintzberg. (Mintzberg 1983 quoted by Ameln et al. 2009, p. 158) They can be found to varying degrees in NPOs:

- Unclear business targets: Due to their complex structure and targets as well as the limited complexity-reducing function of money this challenge is quite often found in NPOs. And just like in the private sector, the control systems can only compensate and reconcile the different interests of the various members of the organization to a certain degree.
- Sub-optimization: In NPOs, identification with the individual stakeholders' challenges and needs is high. Due to this identification and high priority of every single stakeholder, the broader organizational perspective is more frequently lost out of sight than in private companies.
- Peer pressure: The relationship between social and formal control is much stronger in NPOs than in the private sector influenced by social control. This fact is also supported by the very direct connection with external stakeholders in NPOs.

NPOs are significantly more often “lively” than private companies. It means, “that organizations are filled with 'life' because the people involved never fully reveal their needs, abilities and rational reasons for their actions to the system-related interests, skills and rationalities.” (Küpper, Felsch 2000, p. 153 quoted by Ameln et al. 2009, p. 158) The organization or its members' behavior is not irrational at all. Each member of the organization tries to increase its sphere of action and influence and thus behaves perfectly rational from his/her own point of view. Still there is no overarching rationality in the organization, but many local rationalities. (Ameln et al. 2009, p. 159)

6.2.2.3 Power as a key

In change processes, the positive development of the organization is in focus, not the achievement of individual interests. An appropriate project organization must ensure that the overall interests can be enforced against the individual interests. An important keyword here is “power”. In most of the consulting approaches, the issue of power is perceived as a “blind spot”, especially in organizational development and systemic consulting. Von Ameln concluded: “Consulting addresses the subject of power often not only powerlessly but also short-sightedly. Yet power issues are crucial to the acceptance and enforceability of the measures proposed by the consultants in the system.“(Ameln et al. 2009, p. 165)

Especially in non-profit organizations, dealing with power is difficult because here the enforceability is limited: Volunteers could turn their backs on the organization, the intrinsic motivation of employees could sink. Friedberg noted: “Contrary to legitimate authority, power and the exercise of power always have an overtone of abuse, violence and unsavory influence. In short, power is evil, and to talk about it, almost seems obscene.” (Friedberg 1992, p. 41 quoted by Ameln et al. 2009, p. 165) Therefore, power is a taboo subject, especially in NPOs.

Torsten Oltmanns and Daniel Nemeyer from Roland Berger plead for an offensive dealing with the issue of power in change processes. As an illustrative example, they take Jürgen Klinsmann: During his time as national coach he changed the structures and cultures in the DFB (“Deutscher Fussball Bund”, German soccer association) and made a “summer fairy tale” in 2006, but his later engagement at Bavaria Munich was unsuccessful. With the following conclusion on his time with Bavaria Munich, they quoted Jürgen Klinsmann: “It was one of the lessons that I did not have as much importance and independence as at the DFB.” (Oltmanns 2010, Slide 6)

The two consultants are certain: “In future, management needs to develop systematically the ability to decide conflicts powerfully.” (Oltmanns 2010, Slide 11) In the top-down approaches of strategic management consultants, power is a more important issue than in bottom-up driven processes such as organizational development. Despite all reservations towards the issue of power, this factor should not be neglected in NPOs. The limited ability to enforce changes against the opposition of individuals increases the risk that change processes are not successful and fizzle out.

Against this background, the management of non-profit organizations must not only want to act assertive, but also has to design the process of change so that planned steps can be implemented sustainably. This idea follows Oltmanns and Nemeyer: “Defining power as the ability to set binding targets and rules coins a new functional concept of power. The use of such power may help significantly to defuse conflicts, reduce transaction costs, and accelerate change. Power is no longer necessarily a nuisance. Today more than ever, it is the management's job to provide orientation, this has been shown in the last crisis. Companies are units of meaning, and it is important that the existing worldviews are binding for all participants, and violations are punished. This applies especially for situations of change. Such clarity is necessary in times where uncertainty is the rule.” (Oltmanns, Nemeyer 2010, p. 209)

6.2.3 Transfer of responsibilities to consultants

The demands from external consultants are ambiguous. Von Ameln described one facet of the expectations with “'Wash my back, but do not get me wet': The organization expects the consultants to solve a problem that is (paradoxically described) not their business. If the consultants take on this roll it can lead to a weakening, rather than strengthening, of the organization's ability of self-monitoring. Consulting does not contribute to strengthening, but in extreme cases leads to a disenfranchisement of the customer system.”(Ameln et al. 2009, p. 178) This increases the existing difficulties. And additionally it is possible to personalize the encountered problems in complex and risky change processes with the external consultants. Problems can be “disposed of” by stopping the project and terminating the consulting contracts. (Kühl 2000, p. 91 quoted by Ameln et al. 2009, p. 179) It is tempting to avoid exhausting internal root cause analysis by blaming the consultants for an unforeseen development or other difficulties, as Greif wrote: “By blaming only the consultant, the organization members conceal their own responsibility and mutually reinforce each other.”(Greif et al. 2004, p. 224 quoted by Ameln et al. 2009, p. 179) Indirectly, the organization admits that actually no real change is planned and wanted.

In addition, a situation can occur in which it is actually already determined what result the consultant's analysis shall provide for the management. It wants the consultants to legitimate its decisions. This is a typical approach in plans to reduce staff. Moldaschl explained: “It would be foolish to believe a purposive-rational-strategic approach to derive everything from analyzes. Analyzes belong, as the neo-institutional organization theory has demonstrated convincingly, to the magical practices. If McKinsey's checks everything with its ‘overhead cost value analysis' and identifies 20 or 25 percent potential of savings in operations and locations, the numbers are often pre-determined or agreed on during the contract negotiation. The magical practices are required to legitimize the fixed reduction targets for the employees as a result of an impartial and rational calculus.”(Moldaschl 2001, p. 161 quoted by Ameln et al. 2009, p. 183)

When finally the sad news of the layoffs will be announced, management can point their finger at the consultants and make them the responsible for the unpleasant savings: “We didn’t have a choice!” Management can delegate some of the responsibility to the consulting firm and point out that the actions do not primarily result from its own business decision, but became necessary because of the judgment of the external experts. It is necessary to perceive the individual consultants as experts and the consulting firm as trustworthy. “A judgment of an unknown small consultancy is much easier contestable than the analysis of a prestigious institute.”(Ameln et al. 2009, p. 184) Simon concludes: “The responsibility for unpopular measures is delegated to the consultants and justified by objective arguments; the consultants leave the company and a management remains that have been convinced of the need for the unpopular measures ‘only by overcoming great personal concern‘.”(Simon 1995, p. 300 quoted by Ameln et al. 2009, p. 185)

The opposite can occur too: The management does not have a certain solution for the problem beforehand; it only wants to change something. Consultants shall help in a situation where no movement seems to be possible. In this situation, it is secondary what exactly will happen, it is important that anything happens at all. Worn down by the blockade of certain interest groups or the impossibility of managing the situation, the management is grateful for the consultants' suggestions that allow movement. The consultants shall deliver an opinion that is indisputable by the competing groups. Their objectivity should be granted by their seemingly scientifically secured knowledge and experience. (Moldaschl 2001, p. 161 quoted by Ameln et al. 2009, p. 183)

The consultants' influence can be immense. The management of the consulted company can let itself be pushed into passivity, withdraw from controlling the process and invite the consultants to define problems and solutions. An insecure management allows the consultant to fill the power vacuum. (Müller et al. 2006, p. 149 quoted by Ameln et al. 2009, p. 181) This fact is especially a problem in the non-profit-sector because external strategy consultants generally do not have the industry expertise and no sensitivity for the complex definition of the NPO's objective. In the end, the consultants can empower themselves due to the management's weakness and run the organization via an informal parallel hierarchy. (Müller et al. 2006, p. 154 quoted by Ameln et al. 2009, p. 182)

6.2.4 Consulting to create demand for consulting

A proverb says: “Management consultants: They waste time, cost money, demoralize and distract your best people, and don't solve problems. They are people who borrow your watch to tell you what time it is and then walk off with it.” (Townsend 2007, p. 68 quoted by Cagney 2010, p. 129)

Consultants are not blessed with the best public image. They have a similar way of working as physicians and psychologists: On the one hand, the consultants claim to solve problems for good and strengthen the client organization (train employees, enhance the self-monitoring abilities of the client system etc.), on the other hand their permanent success would spoil their means of existence. (Ameln et al. 2009, p. 193)

A consulting firm has to generate revenues and obtain orders. Acquiring mandates is the most important part of the high-margin consulting business and accordingly, promotions and bonuses are aligned to successful acquisition of high revenue mandates. In all large consulting firms, the sold order volume is the key indicator for assessing individual consultants' success. A project will usually be regarded as successful if an “extension” can be sold: If a new consulting project can be arranged from the existing commitment with the client, which generates additional revenue. This, of course, requires the client’s management to be satisfied with the services delivered by the consultants, but also requires a good analysis of the micro-political power within the client organization: Who is responsible for sourcing consulting services? Which project manager has a good rapport with the top management and can be helpful later? Who is already put in a backwater and must not be considered for future needs?

On the one hand, the consultant’s claim of independence delivers individual, scientifically sound and objective advice. On the other hand, the expectations and perceptions of current and potential clients are kept in mind: Who will be satisfied with the developed proposal? Whose position will the proposed solution improve?

When it comes to deciding between a profound and complex change and a small adjustment of the existing structure, consultants will always call for the big change. Firstly, there is a far greater potential to possible further consulting assignments, secondly, with the take-over of responsibility for such a large change project they can advertise themselves in other companies. For Fuchs consulting is something “like a self-reinforcing process that – instead of making itself superfluous - always just generates further consulting needs, and is comparable to the health system which - in order to give birth to itself continuously - needs sick and not healthy people.”(Fuchs 1994, p. 13 quoted by Ameln et al. 2009, p. 193)

Kieser summed up the consequence: “The demand for management consultancy can never be satisfied because the manager's uncertainty is only reduced superficially and for a short time by supplying advise. Consultation always plants seeds for new, deeper uncertainty. [...] Consulting makes dependent - and the client has to provide ever higher budgets in order to achieve at least short term gratification.”(Kieser 1998, pp. 217f quoted by Ameln et al. 2009, pp. 197f)

To attract new customers, consultancies must draw attention to the fact that they can provide solutions that can solve the problems in the respective company. Therefore, complex analyzes, tools and methods are developed that help treating certain individual but also general vulnerabilities. Successful solutions to certain challenges of other companies are also published in coarse form as success messages to generally indicate and advertise a consultancy's/one's advantages. A growing project experience in different facets of the question gives the consulting company references with which it can advertise itself.

Consulting critics call this pejoratively standardization: the same analysis, the same PowerPoint-slides and the same results are sold to different customers as individually created. But sometimes the consultant underestimates his/her customer, who is very well aware of the fact that other companies have similar challenges and consultants also suggest similar solutions to them. Of course, slides are recycled in strategy consulting, analyzes are transferred and it is unnecessary to repeatedly reinvent the wheel. Friedrich von den Eichen summed it up: “In the end the trick is to convince as many customers as possible of having the right problem to a solution, which they might just not yet be aware of.” (Friedrich von den Eichen 2005, p. 370 quoted by Ameln et al. 2009, p. 195)

The reason that doctoral degrees and double degrees are often found in consultancies lies in the fact that thereby the impression of scientific advisory is supported. This is important because the scientific foundation shall prove how unassailable the forecast and analysis and therefore the solutions is. March criticized the scientific pretensions many consultants have when proclaiming their scientific approach: (March 1999, p. 328 quoted by Ameln et al. 2009, pp. 196f)

- “They pander to their client’s prejudices and preferences, their work serves as window dressing for their atrocities. They frequently violate reasonable research standards. They generalize based on elusive observations made on ill-defined samples drawn from unspecified universes.
- They often seem to ignore - out of ignorance, laziness or greed - relevant research literature.
- They simplify complex situations, thereby misrepresenting them and fail to provide adequate warnings of the restrictions that apply to their statements. They thrive on a diet of truisms, hyperbole and gimmicks.
- And the ideas they may have are lost in a terminology of salesmanship and a format of overconfidence.”

One example of pseudo-scientific behavior is the presentation of benchmarks or other comparative figures. Unlike in science, consulting firms never publish their data base. Knowledge is their capital, which they sell. Therefore, the generation of this data is not verifiable.

When consultants are accused of being unscientific, it often is for their predictions that no “classic scientist” would venture to set up, fearing the vulnerability of the statement; but for the consultants there would be only one alternative to the unscientific forecasts: No forecast at all. Of course, companies asking for orientation are grateful for this guidance of the consultant in complex environments and mostly know quite well how fragile the data can be.

In the non-profit-sector where generally less experience in working with external consultants can be found, there is a higher risk that the results of the consultants receive more trust than they deserve. At the same time it can be assumed that sensitivity to the hidden agenda and the real objectives of the consultants in addition to solving customer problems is not present so strongly.

6.3 Content-driven and economic approaches

NPOs are multifunctional and provide multiple targets in the overall social context. (Basic, Zimmer 2008, pp. 137f). They provide advocacy and mediation in relation to the state and politic, they devote themselves to social integration and social organization and create social services. There is a risk that external economic consultants do not sufficiently consider when their proposed solutions rely too heavily on the economic aspects of these multidimensional, NPO-specific targets, especially when financial or efficiency problems are the reason for their involvement. This applies to non-profit organizations: Balanced finances and healthy economic conditions are necessary for sustainable long-term commitment; thereby, the organization's purpose is not yet sufficiently met. Money is only a means, not the goal.

This background can result in a proposed solution that from an unreflected economic perspective seems useful, but contradicts a significant portion of the institution's actual purpose. Examples can be found in different areas of society in which NPOs operate. In arts and culture, for example, regularly the question is raised to which degree the schedule of a theater should be oriented at the demand of potential visitors. An economical solution would strengthen popularity's influence as a selection criterion, as demand is generally a good quality feature. But a part of the actual institution purpose would be disregarded, because art is more than entertainment.

In education and science, the number of humanities departments at German universities can be discussed. From an economic perspective and considering the demand of the labor market, the number of chairs has to be reduced. But in the overall perspective this would neglect the social importance of research in the humanities, whose job does not end with vocational preparation.

When it comes to the comparison and prioritization of ecclesiastical duties, the exercise of worship and pastoral care can claim to be a core competence of church and the unique feature that sets it apart. Charitable services would be tasks - economically argued with core expertise – that are second choice. This disregards, however, that from a theological perspective worshiping God can be done in caring for people in need, following the image of Christ - even if charity is not a Christian unique selling proposition. A narrowing transfer of economic arguments prevents a holistic fulfillment of organizational goals.

Due to their social task, NPOs highly value their reputation in public. Walter concludes: “Therefore, advisers should particularly consider how their behavior is perceived externally. For example, counseling is not only about increasing the efficiency of the client organization. Being able to communicate the changes to the outside world is almost as important, so that the NPO appears in a better public light. Efficiency improvements, which are based on unpopular measures (e.g. heavy downsizing), therefore may be unsuitable in the third sector and need to be particularly well justified.”(Walter 2003, p. 92)

7 Outlook: Consulting concept for non-profit-organizations

Engaging consultants in the change of organizational structures is becoming more popular within the non-profit-sector. Many non-profit-managers seek external support in projects of organizational transformation. Consultants offer their services and are eager to help.

According to Cagney, a consulting process in NPOs regarding organizational topics consists of three steps. (Cagney 2010, pp. 32–48) In every stage of the process, non-profit managers have to pay attention to specific challenges.

7.1 Step one: Engagement of external consultants

7.1.1 Setting the stage

7.1.1.1 Defining the problem

The process starts with defining the problem. This is not the consultants' job because they want to sell solutions and would be eager to define the fitting problems for their approaches.

To focus on the organization's interests, a thorough analysis of the actual challenges is needed. Michalk identified four possible reasons for organizational change projects in small and medium-sized companies that can also be the basis for consulting processes in NPOs (Michalk 2005, p. 291): Rapid growth without adapted structures, new competition, economic problems, and changing market conditions. Popular situations for organizational consulting are also mergers, internationalization or a stronger focus on innovations.

7.1.1.2 Description of the project targets

The NPO has to discuss internally which aims the intended project with external consultants should reach. This should be as concrete as possible. Even if later the consultants present their own project target in their project application, the organization itself needs to be transparent about the changes that are intended.

The discussion of project targets is also important to bring to light hidden agendas that different stakeholders within the organization have. This can help to make the whole process of change more transparent.

7.1.1.3 Clear order formulation

For Cagney, the NPO “needs to be as clear as possible about what it wants from using a consultant.” (Cagney 2010, p. 129) In a detailed order formulation the managers of the NPO and the responsible board members need to outline their expectations regarding the consultants work – based on the defined problems and the intended project targets.

7.1.1.4 Potential problem in this stage

The mentioned issues are an important basis for every consulting process. Otherwise, the consulting process could start in one of the following ways: An NPO is facing a serious problem, for example the urgent need to come back to profitability and reach financial sustainability. Maybe the management is overcharged with the situation and desperately seeks for help from external consultants.

The important questions, like how much of the revenue should be raised or how much of the costs be lowered, are not yet discussed: Does there have to be cost-cutting? The description of the project targets is delivered by the consultants in their project application; positions and approaches they will not alter later. Right from the start they take a quite dominant position within the project. Without knowing the organization and its specifics, especially as an NPO, fundamental decisions have already been made before the project has officially started.

There could also be the tendency that the consultants propose huge organizational changes – more change means more consultants sold to the client and more revenue.

7.1.2 Selection of consultants

There are typical selection criteria when engaging consultants for organizational challenges in NPOs:

7.1.2.1 Reputation and knowledge

The consultants need to be familiar with the business they are consulting, they need to understand it. Not every team member consulting an automotive company needs to be an engineer, but they should know the business area. Not only theologians can consult church, but every consultant needs to know how church works: What are its target and its organizational structure, who are the stakeholders? In many consulting projects in NPOs, a missing common language between the members of the organization and the external consultants is a problem. Coming from different worlds, cooperation on the problem is not as easy as it seems. NPOs need specialists for NPOs.

Bigger consultancies often have a better reputation (and higher fees). When big companies present their experience in a certain sector and their knowledge about a certain field of business, the client organization has to find out how this expertise and experience can be introduced into its intended project: Do the consultants who will be working on the project have that experience? If an international consultancy has vast experience in consulting schools in Brazil with their Brazilian consultants, this experience is of limited value for a similar project in Germany if the knowledge management within the company is not professional.

In general, reputation and knowledge should be kept in mind when selecting a consulting firm. Maybe also former clients of the consultants can inform an NPO about their experience and give helpful insights. (Gloger et al. 2012, p. 27)

7.1.2.2 Approach

Most of the consulting firms have an approach they follow when working on organizational challenges. An NPO has to be aware of the consultancy's approach and its own needs. Organizational development is not the approach the big management consultancies work with, they see the organization from a different point of view as already shown.

The NPO has to include the conceptual framework of the consultants in its decision. This is a key question.

7.1.2.3 Price

Consulting is expensive. Management consultants charge not less than €1000 per day for each consultant, a team of four consultants cost at least €100.000 per month. A clear description of the project target can minimize the need for consultants and lower overall costs.

A proper selection process is also important with offerings of different consulting companies. Following Leif, ordering consultants “freehandedly” is always more expensive (Leif 2006, p. 250).

Big consulting firms sometimes offer pro-bono-consulting for NPOs where they do not charge any or only reduced fees. It can be a chance for NPOs to profit from the consultant’s expertise, but they should be cautions. Cagney described one disadvantage of consultancies: “Pro bono seems like a win-win situation, but there is a shadow side: it is not a relationship of equals. Professional service firm expert Christopher McKenna maintains that pro bono work subtly promotes the lesser stature of non-profits. Pro bono non-profits often take a back seat to the paying. Reluctant to look a gift horse in the mouth, non-profits may silently accept substandard work and missed deadlines.” (Cagney 2010, p. 96) It is difficult for the NPOs to point out their specifics and influence the consultancies' approaches.

Pro bono is also used by consultants to help with a market entry: McKinsey consulted the Secretary of the German conference of bishops (“Sekretariat der Deutschen Bischofskonferenz”) pro bono for free. Shortly afterward, McKinsey was engaged in the (arch-)dioceses of Osnabrück, Köln, Berlin, Mainz and Passau – not pro bono but for usual fees. (Suermann 2012, p. 158)

7.1.3 Bottom line

Working with consultants is not as easy as it seems: Consultants have their own agenda, they need to be managed by their clients. Non-profit-managers often do not have intensive experience in working with consultants, NPOs are rarely used to cooperating with external management consultants and the consultants frequently do not know the specific characteristics of NPOs. With a lack of experience, the demand for consulting services is irregular and therefore quite inflexible; that is a challenge in arranging adequate prices. The consulting market in the non-profit-sector is an immature market. (Niewiem, Richter 2005, p. 223)

Before the consulting projects have started, many mistakes can be made in the engagement process of the consultants that can have severe consequences: The wrong problem is identified, managers are argued into an unfitting possible solution, the modifications of the consultants' engagements lead to a certain dependency or consultants are hired who do not have the needed skills and right methods.

7.2 Step two: Developing the strategy and implementation plan

7.2.1 Consulting approach

As shown, the right consulting approach in NPOs can differ from consulting private companies. This approach has certain consequences for a strategy development: Which stakeholders shall be involved? What is the right time frame? Is the framework balanced? Regardless of the kind of challenge the NPO is facing and wants to solve with support of the consultants' engagement, NPOs need an individual consulting approach with the right balance of top-down and bottom-up.

7.2.2 Close cooperation

In general, consultants in NPOs are more dependent on a close cooperation with the organization's employees than in other projects with profit organizations.

Firstly, the stakeholders of the NPO are more skeptical of the potential impact the consultants can bring in. They are regarded as experts on organizational changes, but often it is doubted if they know the specifics and characteristics of the non-profit-sector and the respective organization well enough to propose steps for the future that are adequate to the targets, mission, and assets of the organization.

Secondly, a top-down-approach is less common in NPOs than in private companies. The number of stakeholders is bigger, their claim to be heard is stronger; the mission of the organization often underlines the importance of participation and transparency. Consultants are expected to integrate at least some elements of organizational development into their way of working, and alter their usual consulting approach.

Only a close cooperation can bring together the know-how of the consultants about organizational changes and their best-practice experience with the knowledge of the stakeholders, mainly the employees, about the specifics of the organization. Especially when adapting best-practice solutions from private enterprises to NPOs, the employees' input is crucial: On the one hand, it is needed to prevent the consultants from merely imposing ideas and methods from the profit world unreflectedly, on the other hand, to protect the NPO's management from being regarded as “externally controlled” by “foreign consultants” who do not know the organization.

For Carol Lukas, founder of Fieldstone Alliance, the close cooperation of the consultants and the consulted during the whole process is crucial: “Process is the only approach that works in the non-profit sector that places a high value on people. Neglecting process is where most consultants fail.” (Cagney 2010, p. 16) Cooperation is a key factor for enhancing the chances for sustainable change. Especially in consulting organizations in the non-profit or public sector, many projects fail (Leif 2006, pp. 398–399; Suermann 2012, pp. 441–442). Co-operation can support the practicability of the consultants’ proposals and the implementation of the changes.

7.2.3 Professional project-governance

Consultants have different latent functions. Frequently, they are made responsible for unpopular decisions. Especially in NPOs, the management should make sure to resist the temptation to push the consultants forward, even if they offer to be the scapegoat. Otherwise, the management loses trust and credibility, when external consultants appear to control the organization. This fact should be reflected in the project governance: An external consultant should never be selected as project leader, internal employees should be part of every project team and the steering committee should meet in low intervals to supervise the latest developments. The NPO's leader and managerial staff have to show commitment to the project. They should show their identification with the project and their support of all made decisions. Especially unpopular decisions like cost-cutting-measures or dismissals have to be explained thoroughly by the management. The more the management is involved, the less central is the consultants’ role; the participation of employees rises and potentials for innovation can be realized, as Orgland noticed. (Orgland 1997, pp. 207ff quoted by Michalk 2005, p. 296)

The steering committee acts like a board of directors and is responsible for all relevant decisions. The project teams report to it via the project manager, it supervises the consultants and it is the most relevant body. Every consulting process in the profit as well as in the non-profit world has a steering committee. Additionally, especially in NPOs an advisory board can be established. This advisory board consists of numerous stakeholders and can give advice to the project managers. By this element, a lot of voices can be heard, decisions can be discussed and explained; communication is direct. But if the advisory board is just a tool to pretend participation while it is an in total powerless body, it is worthless.

7.2.4 Communication

Change-management and intensive communication should be taken for granted in every project that involves organizational questions. Against the background of a lot of skepticism towards the planned changes in general and towards the involved consultants in particular, this has even higher priority. The process targets should be transparent, the decision to involve external consultants should be communicated early and their role should be described. Unpopular steps should be announced as early as possible and should not be unveiled suddenly in the last moment to prevent prior resistance.

Change-management is important and can support the acceptance of an organizational change process without being manipulative.

7.2.5 Bottom line

A successful consulting project unites elements of a top-down and bottom-up approach, the individual “mixture” depends on the specific situation and challenge. Therefore the strategy development should not be taken over solely by the external consultants but in a team where internal and external inputs can meet.

As external partners, consultants should be responsible for a mediating part in the process and highlight the awareness for efficiency and effectiveness in discussion and decision making. Communication in the project is of high importance to keep every stakeholder of the organization as informed as possible.

7.3 Step three: Implementation and project controlling

7.3.1 Long-term collaboration

NPOs need consultants with patience, according to Cagney: “Consulting in non-profits takes one-third to one-half longer than in the corporate sector. As mentioned one major reason is the larger number of stakeholders involved in the typical non-profit, among them board members, donors, volunteers, and staff. Multiple stakeholders equal time consuming consensus building.” (Cagney 2010, p. 32)

This complexity takes time. Even if the project loses its status as a project at a certain point in time, a project controlling is still necessary. The sustainable implementation often fails when all project managers and external consultants are gone and the pressure to change has left with them. (Leif 2006, p. 398) No matter if external consultants or internal project managers are involved, a regular controlling of the implementation of the planned changes is crucial.

7.3.2 Knowledge transfer

Consultants should help to solve problems and enable the organization to overcome challenges. After the project the organization should not depend on the know-how of the consultants who are happy to be in a profitable lock-in-situation. A knowledge transfer must be a mandatory part of the consulting service, the training and personal development of the employees has to be granted high priority. Of course, consultants are not keen on sharing their precious knowledge, but the consulted organizations should insist on it.

7.3.3 Strengthening Inhouse-Consulting

In the last two decades, a fast growing segment in consulting has been the establishment of in-house consultancies.(Kolbeck, Mohe 2005, p. 235) Many big companies have founded agencies within the company that offer their services to other units They replace external consultancies and act as an internal competence center. The jobs in the in-house consulting units are quite attractive because they can be a prospective basis for a career within the company.

NPOs are just slowly starting to introduce in-house consulting. The approach is often different from in-house consulting in private companies. Public broadcasting-stations like the Westdeutscher Rundfunk (WDR) in Cologne or various dioceses have established their own units for organizational development, with a different focus than classic management consultancies. Big associations of independent member organization like the Association of German public broadcasting stations “Arbeitsgemeinschaft der öffentlich-rechtlichen Rundfunkanstalten der Bundesrepublik Deutschland“ (ARD), the DBK with the German dioceses or the Red Cross in Germany with numerous institutions could found in-house consultancies to offer specific services to the associated institutions. With their knowledge of the organization and its culture, these consultants would have certain advantages when supporting them in organizational questions although they could only introduce limited insight in and best practices from other branches or companies.

7.3.4 Bottom line

Experience shows that in implementing the project results two problems can occur: On the one hand, the targets are too eager. It is neglected that projects in the non-profit-sectors take longer that in private companies. The result is frustration and maybe cancellation. On the other hand missing controllable targets and a professional long-term project controlling supports the temptation to fall back and give up on the goals.

One indirect goal of the engagement of external consultants should be the development of the own staff by a knowledge transfer from the external consultants regarding certain competencies.

Additionally by building up internal capacities (“inhouse consultants”) more and more future projects can be run internally.

8 Conclusion

The non-profit sector undergoes huge changes with ongoing challenges. One of them is the growing competition among NPOs as well as with private companies in many branches (health care, social services, education etc.), which has a huge impact on many NPOs.

NPOs are under pressure how to fulfill their specific goals in a fast changing environment and under growing economic pressure. The key question is: Which solutions that are offered in the private sector are helpful for NPOs?

External consultants offer their help in all facets of organizational challenges. But their approaches and fundamental assumptions are rooted in the private sector and most of the time their own consulting experiences come from privately owned companies too. To meet the specific needs of NPOs and ensure the sustainable success of consulting projects the consulting approaches and ways of running projects have to be adjusted to the needs of NPOs.

The key adjustment is the development of a consulting approach that is more open for the bottom-up-characteristics of NPOs. Instead of following a straight top-down approach, elements of organizational development can be used to embrace and include important stakeholders.

A specific consulting concept for the non-profit sector needs to take a more holistic view on the challenges of the NPO than existing approaches of strategy consultancies offer. Instead of mainly focusing on a re-structuring, the whole project has to include re-framing, re-vitalizing and re-newing too.

The management of the NPO needs to take a very active role in cooperating with external consultants: First of all, the NPO has to know its goals, own characteristics and actual situation very well. This knowledge cannot be brought in by external consultants. Secondly NPOs have to be aware of the temptations and latent functions external consultants bring along and fulfill: Consultants are in general no nice and helpful friends, but temporary additional employees who need leadership.

The NPO-management and their consultants need to be in a constant dialogue, where the management scrutinizes the proposals and ideas thoroughly: Consultants need guidance and dissent. The management can also profit from their consultants' dissent in certain situations, but they do not need guidance at all.

Special attention in a consulting project should be paid to the preparation of the project and the later implementation and controlling of the decisions. These steps that frame the core project step, the development of solutions for the organizational challenges itself, are of high importance especially in the non-profit sector.

Therefore, it is necessary for consultancies to offer special ways of working with NPOs to meet their specific needs. The NPOs themselves need to be very careful with their choice of consultancies and need to be aware of their own needs and aims before approaching an external consultant company. The involvement of external consultants can be very fruitful but it is nevertheless a tough job.

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