UNIVERSIDADE FEDERAL DO PARANÁ

RENATA VIDART KLAFKE

THE CO-CREATION OF VALUE, INSTITUTIONALIZED ENVIRONMENT AND THE
SERVICE DOMINANT LOGIC IN DONATION ACTIONS

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SERVICE DOMINANT LOGIC IN DONATION ACTIONS

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"Trust I seek, and I find in you
Every day for us something new
Open mind for a different view
And nothing else matters."
(Metallica - 1991)

RESUMO

Dada a contemporaneidade, complexidade e obscuridade em torno de tópicos como valor e co-criação de valor, bem como a construção teórica da perspectiva Lógica Dominante de Serviço (SDL), esta tese explora a co-criação de valor através da interação entre organizações sem fins lucrativos (OSFL) e doadores para arrecadação de fundos em um ambiente de doação institucionalizado. O estudo foi inspirado no fato de que existem poucos trabalhos sobre cocriação de valor no contexto da doação, especialmente quando a Organização é o destinatário pretendido do valor proposto. Além disso, embora tenha havido pesquisas recentes sobre instituições que impactam atos de co-criação de valor, nenhum deles tentou explicar como as variáveis institucionais se relacionam com a cocriação de valor. Esta pesquisa inclui 3 OSFL, e está dividida em três etapas qualitativas e uma etapa quantitativa. Entrevistas semiestruturadas com gestores e doadores de organizações brasileiras sem fins lucrativos compõem a fase qualitativa, assim como análises de relatórios. Além disso, a fim de obter informações sobre a interação entre OSFL e (futuros) doadores, a técnica de observação foi empregada. Já a pesquisa quantitativa foi composta por análise estatística no software SPSS, para constatar associação entre co-criação de valor e intenção de doação (por meio dos comentários). A amostra foi composta por 757 postagens, as quais foram classificadas indutivamente em elementos DART (Diálogo, Acesso, Compartilhamento de Riscos e Transparência). O número de "curtidas", "compartilhamentos" e "comentários" em cada postagem foi calculado antes da classificação indutiva. A etapa qualitativa descobriu que os doadores percebem a cocriação de valor como um resultado colaborativo positivo. Variáveis institucionais influenciam a intenção do doador de co-criar valor. Em um ambiente de doação, a instituição molda a proposta de valor não para o consumidor, mas para o sistema, uma vez que o doador é um agregador de valor. Quando existe uma mentalidade de doação, as pessoas co-criam mais facilmente. Além disso, as organizações usam estratégias de marketing para propor valor, humanizando as "técnicas de vendas". A etapa quantitativa evidenciou que após o surto da pandemia, houve uma redução significativa de postagens em todas OSFL, que receberam, em média, um número maior de "Curtidas", depois de "Compartilhamentos" e, por fim, de "Comentários" com grande variabilidade entre as organizações. A co-criação de valor e a intenção de doação tiveram associação positiva e significativa antes e depois do surto da Covid-19 em duas das três organizações sem fins lucrativos.

Palavras-chave: Co-criação de Valor; Instituições; Lógica Dominante de Serviço; Organizações Não-Governamentais; Estudo Multi-Metódico.

ABSTRACT

This study proposes not only that a donation-oriented institutional environment impacts value co-creation, i.e., that people who share similar values have similar thoughts, social understanding, and actions, but also that value co-creation elements such as Dialogue, Access, Risk Charging, and Transparency (DART) are related to the intention to donate. Given the contemporary, complex, and obscure surrounding topics such as value and value co-creation, as well as the theoretical perspective on Service Dominant Logic (SDL) construction, this thesis explores the co-creation of value throughout the interaction between non-profit organisations and donors for fundraising in an institutionalised donation environment. The study is inspired by the fact that there are few studies on co-creation of value in the context of donation, particularly when the Organization is the intended beneficiary of the proposed value. Despite recent studies on the influence of institutions on value co-creation actions, none have attempted to explain how institutional variables relate to value co-creation. This study is divided into three qualitative stages and one quantitative stage in three non-profit organizations. The qualitative phase consists of case studies with managers and donors from Brazilian non-profit organizations. The observation approach was used, as well as report analyses and semi-structured interviews. Quantitative research was composed of statistical analysis in SPSS to investigate any association between value co-creation and intention to donate. The study examined 757 posts that were inductively classified into DART elements. The number of "Likes", "Shares" and "Comments" on each post was calculated before inferencing. The qualitative phase found out that Donors perceive value co-creation as a positive collaborative result. Institutional variables influence the donor's intention to co-create value. In a donation environment, the institution shapes the value proposition not for the end user, but rather for the system since the donor is its value aggregator. When there is a mindset of donation, people co-create more easily. NPOs make use of marketing strategies to propose value, mainly by humanising "sales techniques". The quantitative phase demonstrated that after the pandemic outbreak, there was a significant reduction of posts in all the NPOs, and that NPOs received, on average, a higher number of "Likes", then of "Shares" and, finally, of "Comments" on their posts with great variability among them (NPOs). Before and after the Covid-19 outbreak, there was a positive and statistically significant association between value co-creation and intention to donate with two out of three NPOs.

Keywords: Value Co-creation; Institutions; Service Dominant Logic; Non-Profit Organisations; Multi Method Study.

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1. INTRODUCTION

Value co-creation means interaction and collaboration, when various actors integrate skills, knowledge and resources, such as financial, material, technological, among others (Prahalad and Ramaswamy, 2004; Vargo and Lusch, 2008). Value co-creation refers to processes, the sequence of activities, through which actors collaborate to create value (Ind and Coates, 2013; Osei-Frimpong and Owusu-Frimpong, 2017). In the social sciences, hence marketing, value and its variations (value creation or even value co-creation) have always had and continue to play a crucial role in motivating and guiding human action (Baker and Saren, 2016; Thome, 2015).

Value co-creation is at the heart of the foundations of the Service Dominant Logic (SDL), together with multiple actors, consumption experiences, contexts and resources (Vargo and Lusch, 2008; Osei-Frimpong and Owusu-Frimpong, 2017). People's trust, loyalty and engagement are some examples resulting from the experience of value co-creation (Osei-Frimpong and Owusu-Frimpong, 2017). In order for the process of co-creation to take place, in addition to interaction, people must be interested in cooperating and sharing skills and resources (Vargo and Lusch, 2004). However, as suggested by Wieland et al. (2016), cooperative mentality and behaviour need to be institutionalised amongst actors so that co-creation can indeed take place.

Institutionalised behaviour comes from institutions whose concerns are related to the processes of social creation by people within a community immersed in similar values and norms (Scott, 2008). Therefore, when institutional arrangements (several institutions brought together under the same values) are formed, they can reinforce or favour the integration of another actor's resources (Vargo and Lusch, 2016). For example, institutions could reinforce donation acts in a community (Klafke et al. 2019).

Considering the perspective of value co-creation and institutions, the objective of this research is to understand the influence of institutionalised variables in the value co-creation process between non-profit organisations (NPOs) and donors. In particular, it aims to investigate the phenomenon of value co-creation in actors immersed in similar mindset, values and norms, which here is the donation environment.

Based on this proposal, it is intended to explore the role institutions play on guiding value co-creation actions in fundraising in the third sector, that is, in Non-Profit organizations. It is assumed that institutions intervene in the value co-creation practices for fundraising. As

consequence, institutionalised and legitimised variables would favour value co-creation practices between actors throughout the process.

It is recognised that institutional environments have significant effects on social and organisational behaviour in its form, strategy and process. These environments are formed by mindset, social and cultural values and systems of meaning and norms, which define social reality (DiMaggio and Powell, 1988; Scott, 1994). These are environments that will indicate whether an action is suitable at a given time and place (DiMaggio and Powell, 1988). As a result, it is possible to say that the values embedded in an individual's mindset, ontology, social or familiar surroundings, and beliefs might impact donation behaviour.

Value co-creation practices occur via interaction between group of donors and NPOs. It is assumed that, when actors co-create value through Dialogue, Access, Risk Sharing and Transparency (DART), people are more susceptible to donate. According to Prahalad and Ramaswamy (2004), the DART practices are the basis of any analysis of value co-creation. According to the authors, these attributes should be presented in any value co-creation relationship, so, it is expected to find these essential elements in any value co-creation process, including in an institutionalised donation environment. Vargo and Lusch (2008) and Payne et al. (2008) have broadened the term (value co-creation), by stating that it includes a series of activities and attributes, such as cooperation, co-learning, information sharing etc., whereby actors are interested in sharing skills and resources.

For the focal analysis of the phenomenon, i.e. the value co-creation in an institutionalised donation environment, the Service Dominant Logic (SDL) and the Institutional Theory (IT) are the two main theoretical perspectives selected as both provide support for the study of collaborative relationships.

Namely, for SDL, markets are more oriented towards relationships and collaboration rather than competition (Vargo and Lusch, 2016). Otherwise, Institutional Theory clarifies the way in which organisations and societies build or change an institutionalised environment and conducive to the practice of an action. Such actions, when legitimised (accepted and credited) by social members can dictate behaviours (Leftwich, 2010; Slimane et al. 2019). Thus, in order to understand the phenomenon of value co-creation in NPOs, it is essential to highlight the role of institutions and institutional environments that guide value co-creation practices and may result in donations.

This study contributes to the literature and to society as a whole in several ways. Firstly, this study goes beyond the conceptual and literature review discussions that represent the vast majority of SDL's contribution to the strategic marketing literature, as attested by Ehrenthal

(2012) and Vargo and Lusch (2017) by empirically examining the phenomenon of value co-creation.

Secondly, the study contributes to the understanding of other forms of value co-creation in the service ecosystem (donation context) by, a) broadening the context where value co-creation happens (in NPOs); b) emphasizing the institutions that rule donation actions so, not only at the micro-level; and c) analysing the phenomenon through the lens of the organisations that are the service providers. Some authors verified that most studies have focused solely on the consumer's perspective of the value co-creation process (Austin and Seitanidi, 2012; Bryson et al. 2017). Religion, habits, culture, and norms (institutional variables) are seldom associated to value co-creation, as evidenced by Akaka et al. (2019), Vargo and Lusch (2016), and Wieland et al. (2017). Considering the SDL perspective, institutions guide the service ecosystem; a relational system of direct and indirect exchange between the actors involved in the value co-creation process (Ng and Vargo, 2018).

The research problem and its justifications are presented first, followed by the study's objectives.

1.1 RESEARCH PROBLEM

The bibliographies selected for this study, as well as the lectures attended during the post-graduate program, indicated a need for additional value co-creation research. This can help to assess and advance the development of practical-theoretical knowledge. The following discussion will attempt to respond to the following research question:

How does value co-creation happen in an institutionalised donation environment through the interaction between donors and non-profits?

Research Gap 1 - Few studies have been conducted on the co-creation of value and institutional variables

So far, marketing researchers studying value co-creation have mostly focused on:

a) Understand and define the term "value co-creation" by itself.

For example, Grönroos and Voima (2013) explored the term value co-creation in terms of the roles performed by the customer and the firm, taking into account what each of them considered to be co-creating value. Value creation refers to the creation of value-in-use by the consumer; co-creation is a function of interaction. Fundamentally, the company is a value enabler for the

consumer, which means it must enable customers to access value.

Ranjan and Read (2016) conducted a literature review to determine how publications interpreted the term "value co-creation," concluding that the majority of articles comprehended it as cooperative behaviours such as interaction, participation, and joint creation. Through engagement behaviours, such as loyalty or constant interaction, value co-creation occurs when customers are satisfied or feel valued (Zhang et al. 2018). Almost a decade after the foundational study on the topic by Vargo and Lusch (2004), Ehrenthal (2012) revealed that roughly 70% of SDL research was undertaken at a conceptual level. Leclercq et al. (2016) justify this emphasis by stating that there is absolutely no consensus on what constitutes value co-creation. This, in some ways, shows the marketing perspective's immaturity and continual evolution.

b) Create models and instruments to conceive and measure the phenomenon.

When Prahalad and Ramaswamy (2004) popularized the term "value co-creation," it was novel and obscure, so the authors developed a model to explain it. This model, which is the most often mentioned in the literature, focuses on the characteristics and activities that occur during the value co-creation process. These practices are composed of four elements known as DART - Dialogue, Access, Risk Management/Sharing and Transparency. The DART model would be a value co-creation framework based on four interactions between the firm and the consumer that simplifies value co-creation experiences and actions (Prahalad and Ramaswamy, 2004). Years later, Payne et al. (2008) developed the PSF Model (in reference to the authors' initials), which is represented by two spheres (one representing the customer and the other the supplier) and an intersection, which is the meeting point, that is, the place where the exchanges take place. In terms of value co-creation measurement, there is an instrument widely used in the literature developed by Yi and Gong (2013). It is a scale related to the behaviour of co-creation of value by the consumer. In strategic marketing research, the DART model is more often employed than the Yi and Gong model, which is more commonly used in consumer behaviour research. Following a systematic bibliographic study and thematic content analysis, Bharti et al. (2015) identified significant components of the dyadic relation business-customer co-creation process: process environment, resources, co-production, perceived benefits, and organizational structure. According to these authors, these dimensions are at the heart of almost any value co-creative process. Based on the work and five components of Bharti et al. study, Daz-Perdomo et al. (2020) developed a scale to measure collaborative relations between companies in the non-profit setting (2015).

c) Understand behavioural attributes and outcomes of individuals who practise value co-creation.

Cooperation, information seeking and sharing, co-learning, and connectivity are factors associated to the behaviour of individuals who practice value co-creation (Payne at al., 2008). They examined the phenomena using the DART model's four key building blocks, concluding that temporary stores are also a locus of value co-creation that arises from the company's interactive and immersive interaction with the consumer.

Conversely, the literature research done for the development of this thesis revealed that external variables are seldom related to the co-creation of value, as Akaka et al. (2019) and Wieland et al. (2017) have indicated. For example, Akaka et al. (2019) investigated the role of institutions in innovation by relying on the foundations of institutional theory to broaden the scope of innovation beyond production activities centred on the company. They claimed that the co-creation of value shapes technologies and markets, which face recombination when institutions change, implying that institutionalisation (the changing, interrupting, and maintaining of institutions) is a key process of innovation, technology, and markets (Akaka et al. 2019).

Wieland et al. (2017) also explored institutions and the SDL. The authors investigated how apparently different players (suppliers, companies, and customers) contribute to value creation. They concluded that all economic and social players approach value creation in an essentially similar way. They adopt similar value co-creation practices (through integrative and representational practices) and shape them simultaneously, building, sustaining, and disrupting the institutions that regulate their transmission. They conclude the study encouraging scholars to investigate institutionalisation further.

Akaka et al. (2014) underlined the significance of symbols in the co-creation of value at Lego Company. Symbols, according to the authors, lead players to adopt certain behaviours that allow for the co-creation of common meanings. This would assist actors with determining the value of their present and future interactions.

With the exception of a few references, the literature emphasises internal variables inherent to the actors (intelligence, cognition, knowledge and individual traits) and their influence in the co-creation of value, while ignoring how, or even when, external variables (norms, rules, culture, habits, and so on) act in the phenomenon of value co-creation. Against this background, the present study aims to expand the literature by bringing external elements to this process, i.e., institutionalisation and legitimation, which may influence these processes

of value co-creation and, at the same time, intervene in the donation act.

In relation to the behavioural traits of individuals who practice value co-creation (and here donations may be included), Bennett and Sargeant (2005) wrote an article for a special section of the Journal of Business Research devoted to non-profits. A handful of topics had been exposed concerning the marketing activities and services of non-profit organisations, including some opportunities. The aforementioned authors argued, among other things, that national and cultural factors that inhibit the transfer of non-profit fundraising was urgently required. Despite the fact that they first raised awareness of this issue in 2005, a few studies connecting institutional aspects and value co-creation practices in fundraising have been added to the strategic marketing literature since then like Jacobs and Sobieraj (2007), Onishi (2007), Austin and Seitanide (2012) and Klafke et al. (2019,2021).

Research Gap 2 - SDL calls for more empirical research and the exploration of other forms of value co-creation

Different authors call for more empirical studies and the operationalisation of the SDL perspective in order to prove its practical relevance to organisations and its performance (Hardyman et al. 2015; Vargo and Lusch, 2017; Loos et al. 2019). To be considered a genuine theory rather than a marketing paradigm, Grönroos (2017) and Brodie et al. (2019) argue that marketing research on SDL and value co-creation should address managerial and strategic problems that characterize markets.

The Marketing Science Institute designated value co-creation as a priority in 2014 topic, owing to the obscurity of the phenomenon. The potential strategic and managerial use of value co-creation outcomes in organizations, i.e., its practical application, aroused researchers' interest (Ehrenthal et al. 2014; Rindfleisch and O'Hern, 2017). Given that SDL is still in the process of building and evolution, there is room to extend the knowledge of the phenomena of value co-creation (Vargo and Lusch, 2016; Do Nascimento et al. 2019).

Heinonen et al. (2013) and Alves et al. (2016) developed systematic reviews based on the Scopus database that highlighted the major findings on value creation phenomena. Table 1 summarizes the key findings and relationships from both reviews.

Table 1: Relationships identified in the literature involving co-creation of value

Some main findings concerning the term "value co-creation"
Personal motivators (such as personal interest) influence the value co-creation process (Prahalad and Ramaswamy, 2004).

Some of the primary drivers of value co-creation include: Loyalty, satisfaction, collaboration, and leadership (Neghina et al. 2015; Zhang and Chen, 2008).
Some attributes and behaviours in a health care system, like connectivity and interaction with other health professionals, previous knowledge about the disease and cognition (memory, attention, imagination) promote value co-creation (Payne et al. 2008).
Yi and Gong (2013) defined value co-creation as action-based engagement. According to the authors, it manifests itself through customer participation behaviours such as information seeking and sharing, personal connection, and customer citizenship behaviours such as tolerance and respect.
Gummesson et al. (2012) studied value cocreation in higher education (HE) teaching quality. They analysed the effects of all interacting parties, including professors, students, and general university service in teaching quality. They identified that the information asymmetry (absence of value co-creation) between lecturers and students invalidates student satisfaction surveys as an instrument to assess teaching quality.
In B-2-B interactions, how could customers co-create value from the resources and processes they get from a supplier? Co-creation emerges through everyday interactions and activities. The service (the locus of co-creation) is defined by Grönroos (2008) as a series of interactions and transactions between the company and the consumer. McColl-Kennedy et al. (2012) identified some B-2-B value co-creation practice styles, like team management, partnership, and compliance.
Many actors both within and outside of service systems, as well as lived and imagined events from the past and future, may affect service experience. Consumers co-create experiences with others through linked networks of social relationships, meanings, symbols, and communities (Jaakkola et al., 2015),

Source: Author (2021)

As shown in Table 1, the systematic review does not address value co-creation in the context of NPOs and donation, indicating a gap in the literature. Understanding the phenomenon of value co-creation can foster cooperation and, as a consequence, donation, given the social concerns and economic austerity that NPOs face.

Now, considering the application of the SDL to the context of NPOs, a recent theoretical review of NPOs revealed that research has focused on understanding the similarities and differences between these and for-profit companies (Maier et al. 2016). According to Maier et al. (2016), there are three main areas of study in this field: (a) causes of non-profits become business-like organisations, (b) organisational structures and processes in non-profit organisations, and (c) the effects of NPO becoming professionalised. Other emphases explored the power relationship within the NPO (Fyall, 2016) and governance (Van Puyvelde et al. 2016). Therefore, there is little theoretical, and mainly empirical evidence on how value co-creation takes place in NPOs (Parry et al. 2014 Maier et al. 2016). In due course, this research proposes the empirical understanding of the role of institutions and verify the role of operating resources, such as information sharing in NPOs to fundraise.

Ranjan and Read (2016) noted that research on value co-creation was generally focused

on the engagement and interaction of consumers in organizational processes, which evidences a gap in defining other kinds of value co-creation, as a means of evolving SDL from a marketing perspective to a theory. This study emphasizes the interaction between actors from the perspective of the organization as a value proposer and, at the same time, as a beneficiary of the value co-created, which is another form of value co-creation. Here lies a contribution to the marketing literature since SDL is a marketing-based perspective.

Specifically, researchers have been mostly interested in the antecedents that affect the co-creation process (Neghina et al. 2015; Zhang and Chen, 2008). Authors have increasingly dedicated themselves to the study of value co-creation through experimental work in specific contexts, like tourism and the health-care system (see, for example, Hardyman et al, 2015; Oliveira and Panyik, 2015; Osei-Frimpong and Owusu-Frimpong, 2017). When it comes to the empirical context, namely the non-profit sector, value co-creation research is still in its development (Austin and Seitanidi, 2012; Bryson et al. 2017). The few studies conducted in this area have concentrated on describing the process of value co-creation from the consumer's perspective (Kohtamäki and Rajala, 2016; Bryson et al. 2017). Recently, a study (Daz-Perdomo et al. 2020) developed a scale to evaluate value co-creation strategy in the relationship between NPOs and private enterprises (B-2-B).

In an attempt to close this study gap, Namisango and Kang (2018) focused their research on the value proposition and value co-creation of NPO services given to the community through social media. Their research was based exclusively on positivist technique and was centered on the socio materialist world-view. This thesis, on the other hand, has a very specific context (of an institutionalized donation setting) using a multi-method investigation that not only tangibly (objectively) contributes to the field, but also employs an exploratory qualitative study to better comprehend complicated phenomena (Gummesson, 2017).

1.2 OBJECTIVES

Based on the gaps and on the research question abovementioned, the general objective and specific objectives are:

1.2.1 General Objective

To Explore the influence of institutionalised variables in the value co-creation process between NPOs and donors in an institutionalised environment.

1.2.2 Specific Objectives

a) Identify the role of institutions in the value co-creation process in NPOs.

b) Describe the interaction between NPOs and donors in an environment ruled by institutions.

c) Represent a model of the value co-creation process in the donation context.

d) Analyse the relation of DART elements in the co-creation of value in the donation process.

1.3 JUSTIFICATIONS OF THE STUDY

The justifications emphasize the study's relevance and are related with research gaps. Thus, the theoretical and empirical justifications are provided as follows:

Theoretical Justifications

Since this topic has become a key concept in service marketing and business management (Rindfleisch and O'Hern, 2017; Loos et al. 2019), several benefits can be listed based on the few research studies relating co-creation of value in institutionalized environments. Despite the fact SDL has been mostly applied in marketing researches, Vargo and Lusch (2017) believe that it may be used to a wide range of opportunities or domains, including ethics, social sustainability, philanthropy, and government policy. A more in-depth exploration of institutions and institutional arrangements, according to Vargo and Lusch (2017), is still needed to enable coordination and collaboration amongst players. The service ecosystem is a system of direct and indirect exchange connections between people participating in it (Vargo and Lusch, 2008).

Institutionalisation, as is widely known, explains models but also has the capacity to change behaviour (Scott, 2010). It may also legitimize actions by transforming specific practices into activities which are integrated into people's daily lives, constituting the basis of human behaviours. The act of donation as well as the co-creation of value may conceivably be institutionalized. Institutionalisation also has the power to influence how players evaluate or perceive value (Akaka et al. 2014). This institutional perspective moves the emphasis away from linear relationships toward the existence of more complex and dynamic exchanges systems (i.e. ecosystems) (Wieland et al. 2016).

Likewise, the organization's environment is surrounded by organizations that offer comparable services, creating a highly competitive atmosphere. This way external variables inherent to institutions help to shape these dynamics. Thus, the understanding of the role of external variables in the phenomenon of value co-creation is theoretically ratified. According

to DiMaggio and Powell (1988), institutional arrangements are incorporated in the individual's behaviour. They may influence the value co-creation behaviour, and, consequently, other actions and outcomes, whether philanthropic or not.

In preliminary research for this thesis, it was observed that in NPOs, the organization fundamentally emerges as a value proposer, whilst the individual – a member of an ecosystem – is the recipient and co-creator of this suggested value (Van Puyvelde, 2016; Cabral et al. 2019).

The current research finishes a cycle wherein the NPO proposes value to the system, the system identifies, complements, and/or improves the value proposed, and the value is returned to the NPO, which is also the beneficiary of the value proposed. Hence, not only does NPO propose value through the assistance provided, but they also benefits from this exchanged value. In this service ecosystem, there is the institution ruling the donation environment - including donors´ behaviours -, apart from guiding the proper interaction between many actors (donors, donor´s relatives, doctors, NPOs´ employees etc.), thus the relationship goes beyond the dyad. The NPO proposes value to the society with its medical or educational service, and if the beneficiary (in this example, a patient or student) appreciates it, he/she may connect with the NPO. Value co-creation can happen during the interaction. If the beneficiary (consumer of the service provided) perceives it favourably, it can lead to word-of-mouth indications (Spena et al. 2012), donations (Austin and Seitanidi, 2012), innovation (Vargo et al. 2016), financial and social sustainability (Jenner and Fleischman, 2017). At this moment, the NPO itself also becomes a beneficiary of the value co-created when receiving the resource (donation). The supplying organisation does not deliver value, but rather proposes it. In the donation ecosystem, it is proposed that the final beneficiary of the donation act (NPO) is a resource integrator. Aside from being able to detect value and integrate resources, the donor is a co-creator since he alters the social dynamic.

Regarding the lack of empirical studies to clearly understand the role of actors in the process of value co-creation in an institutionalized environment, this study is justified as a means of identifying and exploring opportunities and limitations for the development of the value co-creation phenomenon, as well as enhancing existing SDL knowledge assimilation, when institutions are brought to the scene.

A recent bibliometric analysis realised by Loos et al. (2019) in major scientific journals showed that the literature about SDL is emerging and promising, since studies on the subject have been accepted for publication in journals with a high impact factor, showing merit for more attention. This thesis responds to the literature call (of Osei-Frimpong and Owusu-

Frimpong, 2017; Vargo and Lusch, 2017; Loos et al. 2019) for more practical research to understand the role of actors in the process of value co-creation. This can strengthen the SDL perspective while also clarifying how actors' experiences are integrated to generate value perception.

Empirical Justifications

Apart from the critical role that non-profits play in global social progress, which will be discussed in more detail in the next sections, one should study value co-creation in NPOs for the same reasons that co-creation actions are commercially studied in for-profit organisations: to develop new products; to acquire financial resources, to strengthen the organization's relationship with its suppliers, clients; to achieve new markets, to innovate, to survive, just to name a few.

The study of value co-creation practices in donation and their consequences are both important, since non-profit organizations' assistance goes beyond helping people in need (Waddock, 1988; Avner, 2016). According to Drucker (2012), one out of two American adults works in the non-profit sector and dedicates at least three hours a week in the area. It can be inferred, therefore, that non-profit organisations may be one of the "largest employers" in the United States (Drucker, 2012). In Brazil, according to the report of the Institute for the Development of Social Investment (IDIS) (2017), two thirds of the Brazilian population made some donation in cash, with 52% donating to social organisations.

Studies on these organisations are of great importance, since they serve a part of the population that is often neglected by governments (Avner, 2016; Fyall, 2015). For the most part, and not only in the value co-creation literature, but in business as a whole, academic studies produce too many scales/questionnaires that few managers actually use or know or provide only descriptive data without truly comparative elements or theoretically relevant efforts or with practical organisational utility, as observed by Lepak et al. (2007) and Yi and Gong (2013). With the possible results provided by the present study, managers of the NPOs can have more clarity about the practices of co-creation of value that can influence the donation. In addition, this study can contribute to the understanding of the role of the institutions and institutional arrangements in the promotion of the donation as an element of value co-creation.

Given the social challenges and budgetary austerity that NPOs need to face, the understanding of the phenomenon of value co-creation can facilitate collaboration and lead to donation. This way, donations are the consequence of contact and engagement between the organization and the donor. They enable non-profits to carry out their social objectives, which

is why an evidence-based perspective of the conditions under which individuals co-create value in this sector, as well as how the institutionalised environment may shape and influence it, is important.

2. THEORETICAL BACKGROUND

The present chapter discusses the main concepts about the Service Dominant Logic (SDL) Perspective and Institutional Theory (IT) in order to propose: (1) Institutionalised donation environment intervenes in the co-creation of value in fundraising; (2) When actors co-create value through Dialogue, Access, Transparency or Risk Sharing (DART), people are more susceptible to donate.

In an attempt to grasp the phenomenon under analysis in this research, which is value co-creation, the evolution of the understanding of the term value and value co-creation is exposed. By doing so will the topics come together, revealing characteristics of the phenomenon and the field of study of this thesis: Non-Profit Organisation.

It is worth noting that the epistemological basis that guide this work is the structuralist. For structuralists, the relationship between action and structure is interdependent. For example, the structure influences the formation, behaviour, and perception of reality of individuals. Individuals can (slowly) modify the system through their social behaviours. IT's epistemological foundation provides didactic methods for explaining social reality that can be reproduced and observed in multiple situations. The theories based on structuralism do not examine phenomena from social settings to explain social reality, but rather focus on reproductive patterns and structures that drive social behaviours (Silva, 2014).

2.1 THE SERVICE DOMINANT LOGIC (SDL) AND VALUE CO-CREATION

Value co-creation is the phenomenon of this study that is closely related to Service Dominant Logic (Vargo et al. 2008). Considering that a chronological order is proposed to explain the origins of the SDL, it is of great importance to first present the concept of value. Following this, SDL perspective is detailed.

2.1.1 The study of value in marketing literature

In marketing literature, the term "value" derived from the classic view of management and economics that good quality and a reasonable price would guarantee commercial success and the perception of value by the consumer (Sheth et al. 1991). This understanding was not changed until the 1980s, when Berry coined the term "relationship marketing" (RM) in 1983 (Grönroos, 2008). The foundation of relationship marketing is associated with customer retention, that is, its study has become fundamental for consumers to remain loyal to organisations (Grönroos, 1995). Services literature, until then dominated by Nordic researches

interested in empirical managerial issues, aimed to better comprehend interaction for customer satisfaction. Consequently, a deeper and stronger theoretical framework constructed from social and psychological factors would be necessary (Oliver, 1980; Möller, 2013).

In the mid-90s, Morgan and Hunt (1994) attributed to relationship marketing the study of all marketing activities oriented towards the establishment, development and maintenance of relational exchanges targeting customer satisfaction, successful exchanges, and retention. However, Duncan and Moriarty (1998) and Lindgreen and Wynstra (2005) argue that relationship marketing literature has focused on trust and commitment, neglecting, with a few exceptions, communication as an important element for enhancing relationships.

The Customer Value Theory (CVT) of the 1990s pioneered the concept of value. This theory depicted the term "value" in a broader, less symbolic (than commerce itself) and closer to the sociological understanding of value (Sánchez-Fernandes and Iniesta-Bonillo, 2007; Klafke et al. 2021). To CVT, value is multifaceted and represents (1) social aspects (i.e. group status and approval), (2) emotions (i.e. confidence and enthusiasm), (3) conditions (i.e. market conditions and financial situation). In this sense, social and historical moment, as well as place can change the meaning and the perception of value (Sheth et al. 1991).

Table 2 summarises the findings of some marketing researches that contributed to the understanding of the term "value".

Table 2: The concept of value over time

Authors	Key findings and contributions
Sheth et al. (1991), Christopher (1996)	Value is a multifaceted term, encompassing social, emotional, and conditional attributes. Any situation, time or environment can change the meaning of value;
Doyle (2000), Prahalad and Ramaswamy (2004), Sánchez-Fernandes and Iniesta-Bonillo (2007)	Value is an assessment that depends on the interaction between consumer versus product or service and its relationship with the seller/organisation;
Woodruff (1997), Fifield and Seligman (2009)	Value entails subjective variables; It depends on the performance evaluation and the attributes of the product;
Vargo and Lusch (2004), Burke et al. (2018);	Value perception occurs in the interaction, and it is contextual. The value perception does not occur in exchange, but in use, in the experience.

Source: Author (2021)

The evolution of the term demonstrates the dynamic, complex, and multifaceted aspect of "value", which is also very difficult to be measured (Sánchez-Fernández and Iniesta-Bonillo, 2007). For this reason, Woodruff (1997) and Sheth et al. (2001) listed five main types of values (Table 3) that direct consumer behaviour when making decisions. These values may also exert

influence on value co-creation practice.

Table 3: Main types of values

Type of Value	Features
Emotional Value	It involves aspects that awaken the individual's emotions. Ex: comfort, memory of something from the past (friendship).
Social/Altruistic Value	Consumption depends on the social environment. The purchase tends to occur under the influence of third parties. The interaction between actors create an experience, which in turn results in value co-creation (Altinay et al. 2016).
Functional Value	It means utility. The product is purchased because it will provide something; it has a purpose. Performance and quality are often associated with this value.
Epistemic Value	Similar to functional value, however it stirs novelty or curiosity.
Conditional Value	Conditional values take place in the presence social contingencies. They increase the functional value, for example, but do not have that value outside a specific context or time. A Christmas card is an example of a product with conditional value, since it is only of value in the Christmas season.

Source: Adapted from Woodruff (1997) and Sheth et al. (2001)

The typologies in Table 3 portray how people "value" something or become interested in a particular product or service (Woodruff, 1997). As a consequence, "what has value" is closely related to psychological and personal (intrinsic), and social and cultural (extrinsic) influences (Solomon et al. 2012). In other words, internal and external factors shape what is important and relevant to people. Hence, one can argue that all of these aspects will influence the consumption process, and, possibly, value co-creation and donation. Figure 1 highlights these factors.

Figure 1: Factors affecting consumption
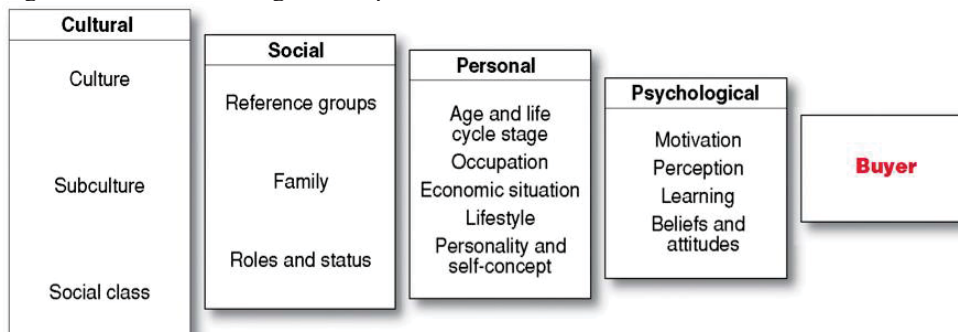
Source: Kotler (1998)

Figure 1 specifies internal and external factors influencing consumer actions. Cultural factors,

according to Kotler (1998), are those that have the greatest influence on consumer behaviour. Culture - as a differential tool of certain groups - and cognition (memory, reasoning, imagination, language) compose institutional factors, as briefly mentioned in the previous section. Social factors are reference groups for consumers, and, therefore, they influence consumption. Personal factors are the individual's particular traits, combining experiences that he/she is going through or has experienced. Such lived experiences affect civic actions, habit and, consequently, consumption. Finally, the psychological aspect, which indicates a determining state or mindset that motivates individuals' choices and values (Chandra and Shang; 2019). Finally, there is the psychological element, which refers to a determining state or mindset that guides people's decisions and values (Chandra and Shang; 2019). Kotler (1998) also claims that psychological components are more easily persuaded by marketing strategies and that marketing strategies can change the consumer's mental state (motivation), such as whether they like or dislike a product/service, whether they perceive value in a proposal, or whether they say yes or no to a proposal.

Briefly, as Baker and Saren (2016) expose, all of our decisions and behaviours are a product of our individual preference and the context we live in (external factors). According to this, consumption is influenced by psychological and personal (both intrinsic) variables, as well as social and cultural (both extrinsic) influences (Kotler, 1998).

Specifically in marketing science, seminal studies on the meaning of value include scholars such as Woodruff (1997) and Doyle (2000). Both authors explored the bonds between relationships and the creation of value. For example, Doyle (2000) suggested that the study of value, especially its concept and the way in which value creation occurs, takes place both from the buyer's and the seller's perspective. For the seller, value may be related to customer loyalty to the brand. As for the consumer, there is a greater scope to be considered, as other issues are associated with the term value, such as quality, customisation, price or even reliability. All of these factors can mean value (Doyle, 2000). The "perception of value" was equivalent to the customer's preference for an organisation, concentrated on performance evaluation and product features, as customers want to maximise the perceived benefits and minimise the sacrifices made in relation to the amount paid (Doyle, 2000; Woodruff, 1997). Customers tend to think about value in the form of preferred attributes as performances and consequences from using a product in a specific situation. They evaluate opinions or feelings about the actual value experience of consuming a product (received value) (Woodruff,1997). Based on this fact, it can be assumed that if one perceives value in an item purchased from a specific company, one is also prone to give preference to the organisation.

Associated with the perception of value is the creation of value. According to Fifield (2007), customers only perceive something that has been "created", that is offered somehow. Ballantyne and Varey (2006) highlight two key value creation activities, which to a certain degree are activities that encompass exchange: (1) relationship development and (2) communication to develop these relationships.

Value creation is a product-centred logic, which occurs through the offer of goods and services although still in a context of relationship (Grönroos, 2011). Therefore, product-centric dominant logic (PDL) (value creation) does not exclude relationships. The focus of analysis is different between PDL and SDL. The former focuses on product exchange, while the latter focuses on relationship exchange.

Because value is associated with subjective aspects, some authors show concern regarding the use of the term (value) and its variations (perception, creation/proposition, and co-creation) (Lepak et al. 2016). According to them, there is little academic effort and commitment to really understand what it means to propose, create or co-create value. After all, one cannot conclude what is not clear and distinguished (Fifield and Seligman, 2009; Lepak et al. 2016). According to these authors, papers written about value or value co-creation cannot be conclusive, since the term value itself is so vague, so discussed and understood in different ways, that any conclusion is incorrect, because one cannot conclude, if something is not even well defined.

2.1.2 Value co-creation

Prahalad and Ramaswamy (2004) revealed that the future of competition lies on the changes of the meaning of value and on the conceptual change from value creation to value co-creation. This change in the understanding of the concept (value) indicates that organisations should be less concerned with the goods (products and services) themselves and pay attention to intangible resources, such as knowledge and skills (Vargo and Lusch, 2008).

Value co-creation is a term that emerged in the marketing literature in the mid-2000s, possibly derived from another word: "co-production" (from the 70s) (Wieland et al. 2016). This expression referred to the customer's involvement in the production or in any stage of the acquisition process (be it in transportation, assembly, or in the evaluation of a product). For this reason, there are those who see value co-creation as a holistic evolution of co-production; a term that means "almost the same thing", only covering other activities besides producing together (Duray, 2011). Yet, there are authors who say that co-production is limited to collaboration between actors during the stages of creating the offer and the locus of control of

the process belongs to the company (Vargo and Lusch, 2004; Ranjan and Read, 2016), while value co-creation encompasses a broader scope and includes interactions during the consumption of the offer (Leclercq et al. 2016).

Value co-creation may also be considered an evolution of the value creation concept or an evolution of value proposition (Sánchez-Fernández and Iniesta-Bonillo, 2007). In this scenario, companies propose value, which will be determined as value by the customer when it is in contact with this proposed value (Grönroos and Ravald, 2011). If value is identified and of interest, then collaboration between several parties with similar interests shall happen (Prahalad and Ramaswamy 2004). This collaboration allows companies to understand the preferences and demands of consumers and, with whom organisations can offer something expected or desired (Leclercq et al, 2016).

Sánchez-Fernández and Iniesta-Bonillo (2007) conducted a systematic review of value co-creation and identified key features of the value perceived and co-created by customers (i.e. how it is preferential and situational). On the other hand, these authors reiterate the lack of sophisticated empirical support about the effective perception of value, value creation or even value co-creation, because to understand value co-creation, because academics must first grasp value proposition and value perception before investigating co-creation.

Figure 2 shows the relationship between organization, market, and customer from the standpoint of value co-creation in an attempt to explain and capture how this interaction occurs.

Figure 2: Interaction between company, market and consumer
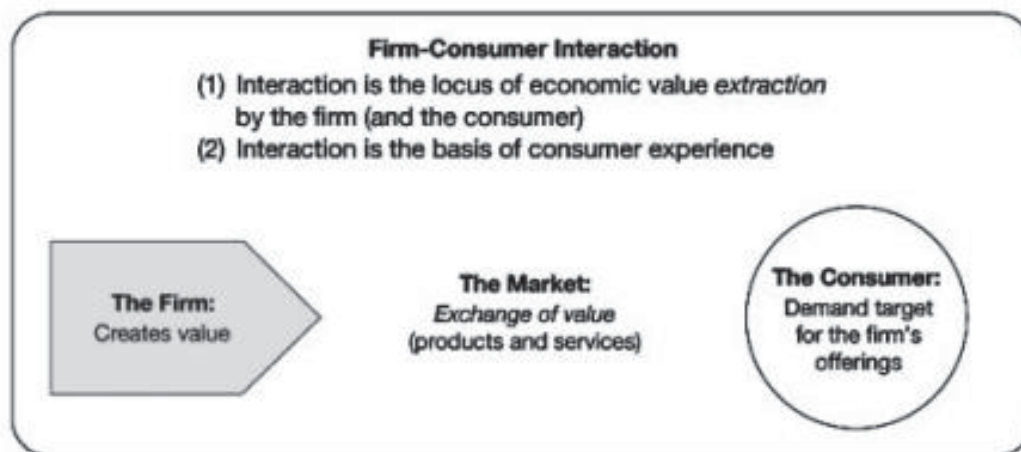
Source: Prahalad and Ramaswamy (2004)

Figure 2 shows the active role of actors in extracting value during the exchange process (company x market x consumer). In this interaction, the market emerges as a common place for actors where value co-creation takes place. This interaction impacts the perception of value.

Value co-creation practices are influenced by the beneficiary's past, present, and future experiences, as well as the nature of the beneficiary's engagement with other actors (Randall et al. 2011). The authors claim that the value co-creation experience is an evolutionary process that goes beyond the company and consumer relationship and impacts communities. Co-creation experience emphasises and affects individuals' psychological feelings (Grönroos and Ravald, 2011).

Therefore, it can be said that value co-creation outcomes will depend on actor's engagement and interactivity, although engagement seems to be also an outcome of value co-creation (Storbacka et al. 2016).

Payne et al. (2008) believe that the process of value co-creation occurs from the "outside to the inside" of the company, since it begins with a proposal. The basis of this proposition is the customer's definition of "value," or what they deem valuable. Methods, activities, and interactions will all work together to enhance value creation as part of the value identification and creation processes (Payne at al., 2008).

In a study about value co-creation between doctors and patients (a service provision), Payne et al. (2008) reported the process of co-creation being similar to a series of activities. Individual previous knowledge and cognition (imagination, memory, judgement, and so on) are some qualities and activities that help actors (doctors and patients together) in creating joint value. Helkkula et al. (2012) contribute to the literature by stating that expectation and satisfaction are influenced by current and previous experience (good or negative), as well as the circumstances in which the value exchange happens.

A systematic review organised by Austin and Seitanidi (2012) elucidated 4 features directly related to the process of value co-creation: (1) it is an evolutionary and community process, namely, co-creation is dynamic, and it is transformed in a relationship between partners. Essentially, there are three stages of the value co-creation process: transactional (it happens "at this moment", partners exchange valuable resources through specific activities: information, goods, technologies, etc.), integrative (there is a reciprocal exchange of strategies, values , people and experiences) and, finally, transformational collaborations (they go beyond the first two stages. It is a higher level of convergence; it intends to co-create transformational changes in society; (2) the second feature indicates that value co-creation process develops and increases trust and commitment; (3) the process influences satisfaction involved in the exchange relationship; and (4) the process interferes in the future purchase intention. These four features, to a greater or lesser extent, moderate and delineate the value co-creation process (Austin and Seitanidi, 2012).

As the value co-creation expression and process were new and abstruse at the time, Prahalad and Ramaswamy (2004) disseminated it and developed a model for its better comprehension. This model is the most cited in the literature and refers to the actions presented in the value co-creation process (Prahalad and Ramaswamy, 2004; Russo-Spena and Mele, 2012). These practices are composed of four central elements known as DART, as shown in Table 4.

Table 4: DART elements

DART Elements	Explanation of the term found in the literature review
Dialogue	It is interactivity; empathetic understanding; it is much more than listening.
Access	Customers want access to experiences. There is not just the "owing asset". Ex: drinking an export type coffee in a supermarket. There is a whole environment that can provide a unique experience, such as background music, different dishes, aroma, friendliness of the attendant etc..;
(Risk Management)	It concerns the probability of omission of information that may negatively affect the consumer. Customers know more about the products than they used to, so they can assess and manage risks themselves.
Transparency	Information is more readily available and accessible. Transparency implies information sharing.(Ramaswamy, 2008).

Source: Adapted from Prahalad and Ramaswamy (2004) and Russo-Spena and Mele (2012)

The four fundamental DART elements must be present in order for the value co-creation process to take place (Prahalad and Ramaswamy, 2004). The Dialogue (D) represents interactivity, deep or regular involvement, which is perceived through communication between actors (Prahalad and Ramaswamy, 2004) and, as a consequence, is dependent on the existence of communication, which is based on channels that allow not only the exchange of information but also the exchange of ideas (Prahalad and Ramaswamy, 2004). Dialogue helps companies to recognise the emotional, social, and cultural contexts of consumption. The beneficiary's search for knowledge and the experience itself is referred to as access (A). The possibility of harm or omission of information to the customer is assessed by risk management (R). Finally, Transparency (T), which refers to the organisational relevant information given to the consumer. Therefore, it can be assumed that without these elements, there is no possibility and factuality of co-creating value between organisation and consumer (Prahalad and Ramaswamy, 2004).

The DART elements   arise from engagement (McColl-Kennedy et al. 2012). Engagement is not a new variable in the value co-creation literature and there are many studies approaching it (Jaakkola and Alexander, 2014; Leclercq et al. 2016; Klafke et al. 2019, just to cite a few. It's worth noting that there are several interpretations and types of engagement in the literature. According to some authors, it refers to consumer participation to the company, such as in product invention, co-production, or simply feedback (Verhoef et al. 2010). Others state that engagement is a behaviour that has a positive effect on loyalty and brand success (Van Doorn et al. 2010), Others define engagement to be any relationship with a customer that goes beyond the basic exchange transaction (buying and selling relationship) (Jaakkola and Alexander, 2014). A theoretical paper published by Harmeling et. al (2017) in the Journal of the Academy of Marketing Science provides further definitions and relations. They discuss the concept, as well as drivers, barriers, and customer engagement examples. In essence, they describe customer engagement as any consumer's voluntary contribution of resources to a company's marketing function.

Another framework identified in the literature and used as an alternative to the DART Model is called PSF, whose name derives from the initials of the names of the authors who developed it (Payne et al. 2008). In the PSF, co-creation is represented by two interposed spheres (process of value co-creation by the customer and process of value co-creation by the supplier) and an intersection, which symbolises the meeting point, that is, the place where exchanges take place. Each co-creation process will have unique features for each player, depending on the context in which he or she is placed; emotion and cognition appear in the consumer sphere. Opportunity for value co-creation, planning and implementation of actions stand out in the sphere of the supplier (Payne et al. 2008). The central idea of the PSF is to determine which attributes are part of the value co-creation process and which personal characteristics allow its facilitation. Fundamentally, contextual and personal elements (emotional state of mind) will tend to influence relational exchanges (Payne et al. 2008).

Based on the PSF framework, McColl-Kennedy et al. (2012) expanded the variables found in the study by Payne et al. (2008). In a survey on cancer treatment (hospital service), the authors identified the following dimensions linked to the value co-creation process (in the customer sphere): information, co-learning, and connectivity. The co-creation of value resulting from the interaction (here as a meeting point) with employees of the service network resulted in benefits perceived by the patient (McColl-Kennedy et al. 2012). McColl-Kennedy et al. (2012) explained that "connectivity" articulated the affective connection between patient, doctor and other hospital workers. Co-learning was related to the search for new sources of

information with other employees, family members and individuals, which was not limited to medical advice. In this example, interaction is seen as a fundamental action and predecessor of the co-creation of value, as Prahalad and Ramaswamy (2004) have already observed.

Almost 10 years later of the Prahalad and Ramaswamy seminal paper about value co-creation, Löbler and Hahn (2013) elaborated ValConRIA instrument (Value-in-context of Resource Integrating Activities) to evaluate and measure "value in a specific context", which is generally measured by attribute drivers (price, quality, personal interaction, and overall satisfaction). Customers' engagement for tourism experiences was investigated by Löbler and Hahn (2013). They believe that an actor may participate in a co-creation relationship at many levels. Essentially, some actors are more active in this process and others are more passive. According to them, psychological and circumstantial aspects act in this engagement and will explain why some actors are more involved in a value co-creation experience.

Engagement has specific characteristics related to each actor and process of co-creating value. The context, emotion and cognition intervene in the involvement "actor x organisation" and in the perceived benefits (Leclercq et al. 2016). Regardless of the definition, it can be affirmed that interaction lies at the core of customer engagement (Brodie et.al, 2015).

2.1.3 The Service Dominant Logic

The literature has shown some theories dedicated to the understanding of value co-creation. For example, the Resource Based View (RBV) (in Dobrzykowski et al. 2010; Kohtamäki and Rajala, 2016) or the Consumer Culture Theory (CCT) (in Peñaloza and Mish, 2011). Nevertheless, one of the most recent perspectives that explores value co-creation is Service Dominant Logic (Bouncken et al. 2015; Skarmeas et al. 2016), mostly due to the fact that relationship and collaboration are the essence of SDL as stated by Vargo and Lusch (2009), which is why this project is supported by it.

SDL is a perspective in construction that evolved from other knowledge backgrounds and is in opposition to 200 years of conventional economic logic (product-centred logic), where essentially: (1) products were exchanged for money; and (2) companies created value by offering goods (Ballantyne et al. 2011; Loos et al. 2019).

Value creation refers to the product-centred logic, whose objective lies in the economic exchange - in short: products are produced to be sold. Consequently, value is incorporated into goods by means of production process. For the product-centred logic, the company creates and distributes value, while customer is the recipient (passive) of this created value (Vargo and Lusch, 2008). That said, the objective of this logic is profit and standardisation (Ballantyne and

Varey, 2006).

For Vargo & Lusch (2008), the assertion that organisations create or deliver value is incorrect. The authors sustain that companies are merely value proposers, where the "exchange of value" is effectively perceived by the exchange of resources and skills, what the authors define as "Service". In other words, what is truly exchanged is the value that arises from service by service (Grönroos, 2011). These contributions, in terms of service and value co-creation definitions, are the most significant contributions of SDL, given that this perspective has changed the understanding that products are exchanged by money, and that companies create value (Gummesson, 2010).

Yet, there is another fundamental difference between PDL and SDL: the exchange. In the first logic, operand resources (money, structure, and labour) are employed in the production process, which results in goods for exchange - value in exchange (Vargo and Lusch, 2008). However, in SDL, there exist also the operant resources, which are intangible resources (knowledge, creativity) that act on other resources (Vargo and Lusch, 2008). By integrating actors' efforts in an exchange relationship, tangible and intangible resources are combined. Thus, value is co-created through collaboration to provide a one-of-a-kind experience and it is determined by the recipient - value in use (Vargo and Lusch, 2008; Grönroos, 2011). In this new (value co-creation) approach, company and customer create value together through "points of interaction". Certain moments and places provide the experience of value co-creation, meaning that the value is created together (Grönroos, 2011; Vargo and Lusch, 2008). The value, as perceived benefit, it is extracted at the moment of interaction with the beneficiary (Prahalad and Ramaswamy, 2004).

These two main characteristics of SDL perspective have been chosen to address the phenomenon of value co-creation in this study: (1) actors exchange service by service (i.e. exchange of resources and skills; tangible x intangible resources); (2) value is co-created through collaboration to create a one-of-a-kind experience that is context-dependent - value in use/value in context.

Vargo and Lusch (2004) introduced the idea of "service" in their seminal theoretical work, arguing that the service should guide the co-creation of value in marketing. Players (customers, clients, partners, and society) engage to co-create value rather than merely carry out exchange transactions under this approach, which transforms the relationship from transactional to interpersonal (Vargo and Lusch, 2008). Therefore, the value is co-created by the association of skills from one side and by the resources owned by the other part:

> The co-creation of values occurs through social and economic actors, integrating resources and

exchanging services reciprocally, coordinated by institutions and institutional arrangements generated endogenously and shared ecosystems of services, which provide the context for the future creation of value, through the exchange of services and the integration of resources. (Vargo and Lusch, 2004).

In SDL, value is created through collaborative co-creation actions between customers and organizations (Grönroos and Voima, 2013). attempted to demonstrate that products and services become valued to customers after they are used. Later on, it was noted the importance of the social, physical, temporal, and/or contexts, as they determine the experience of "value in use", which then evolved to value in context (Chandler and Vargo, 2011; Grönroos and Voima, 2013).

Since the publication of its seminal work, SDL has been refined and expanded. In recent articles by Vargo (2018), the premises were synthetised into five fundamental axioms, as shown in Table 5.

Table 5: Axioms and assumptions of the Service Dominant Logic

Axioms (A)	Premises	Explanation
A1 - Service is the fundamental basis of exchange	P 1- Service is the basis fundamental part of the exchange P 2 - Indirect exchange masks the fundamental basis of exchange P 3 - Goods are a mechanism distribution for service provision.	The application of operating resources (knowledge, skills, and specialised competences) "service" is the basis for all exchanges. "Service" is replaced by "service".
A2 - Value is always co-created by multiple actors, including the beneficiary	P 6 - The customer is always a value co-creator;	It implies that value creation is interactional.
A3 - All economic and social actors are resource integrators.	P 4 - Operating resources (intangible) are the fundamental source of competitive advantage P 5 - All economies are service economies	Explains the context of value creation. Actors integrate and exchange resources.
A4 - Value is always unique and phenomenologically determined by the beneficiary.	P 7 - The company cannot deliver value but only propose value P8 – A service centred vision	Value is peculiar, experiential, and contextual.

	is inherently customer-oriented (beneficiary) and relational	
	P 10 - The value is unique and phenomenological determined by recipient.	
A5 - The co-creation of value is coordinated by institutions generated by actors and institutional arrangements.	P 9 - All social actors and economic are resource integrators P 11 - The co-creation of value is coordinated through institutions	Institutions provide guidelines for the co-creation of value by exchanging service for service.

Source: Vargo and Lusch (2016) and Vargo (2018)

As this thesis proposes to extend the understanding of value co-creation in an institutionalised (donation) environment, it is appropriate to begin the analysis of Table 5 by the last premise, which involves institutional arrangements coordinating value co-creation.

In 2016, the Premise 11 in Axiom 5 intended to broaden the interface between actor and institution. There is an alignment between institutional theory and SDL (Vargo and Lusch 2016; Klafke et al. 2021), whereby institutions coordinate service exchange (collaborative relationship of joint value creation).

When reading the article that introduced Institutions to the SDL (Vargo and Lusch, 2016), it appears to be a review of the literature on Institutional Theory. One can even comprehend the criticisms levelled at SDL by Grönroos (2011) or Brown (2007). Nonetheless, the relationship among SDL and IT outlined by Vargo and Lusch (2016) may be understood in the last pages. Their contribution to the SDL foundation (Axiom 5) was basically that the value co-creation process at the micro or meso levels are impossible to achieve without the existence of the macro level, that is, institutional structures. Hence, SDL broadens the narrative of ecosystem cooperation and coordination through recognizing the importance of institution in such activities. Institutions provide the building blocks for complex and interrelated resource-integration and value exchange in an ecosystem (Vargo and Lusch, 2016).

Axiom 2 may be illustrated by a practical example (by IKEA) explaining the process of value exchange (Edvardsson et al. 2011). When purchasing a piece of furniture (a cupboard) on the website, there is the option of taking on some activities inherent to suppliers, such as delivery and assembly. In this case, the customer is a "co-producer" of the distribution and assembly process, and therefore value is created not only by the company, but also by the consumer as a co-creator of value as part of the operation and process (Axiom 2). Usually, value

co-creation in products is easier to understand. In services, for example, Yoga class may be a good illustration. Yoga class is the value proposition, which is enhanced by the instructor's empathy, tea for tasting, and decorating (resources), as well as the student's enthusiasm and prior knowledge (skills). When instructors and students interact, they co-create value by sharing their experiences. The fund-raising partnership between the ANZ Bank (for profit organization) and the Cancer Society (NPO) of New Zealand, that involves the selling of daffodils, is a real case involving NPO. The bank publicizes the campaign, recruits volunteers, and collects money at each of its branches (Austin and Seitanidi, 2012). The majority of resource flows are unilateral, from the bank to the non-profit. It is a longstanding relationship because the social value of the cause and the enabled work of the society provide associational value to the bank, but, still, both benefit from the value co-creation across the value chain (Mongelli and Rullani, 2017).

According to Axiom 1 - fundamental premise 3 (P3) (see Table 5) - goods are distribution mechanisms for the services provision. It means that the main transferred and co-created resource is the service. That is why for SDL, all economies are service economies, as postulated in Axiom 3 - fundamental premise 5 (P5). And, finally, Axiom 4 brings the idea that the supplying organisation does not deliver value but provides it through the service.

In order to clarify and conclude the main ideas in the literature on value co-creation and SDL premises, Ballantyne et al. (2011) and Vargo and Lusch (2016) highlighted and summarised them as follows. Overall, it can be assumed these statements reiterate and expose the fundamental premises disseminated in 2004 (Vargo and Lusch, 2016).

(1) Value proposition, which first appeared in the 1980s in the Service Marketing literature, was the foundation of the concept of value co-creation.

(2) Lanning and Michaels (1988) defined value proposition as a statement of benefits offered to a group of customers (Premise 7).

(3) Service is the application of skills by one (or multiple) actors for the benefit of another. SDL emphasises the exchange of service for service, which is understood as an interactive process, opposed to the exchange of goods. Service is the focus of Premises number 1, 2, 3, 5 and 8.

(4) Co-creation is a form of experimental interaction. It suggests an intention to connect (Premise 8). There is a relationship with all types of interinstitutional elements, as well as between individuals and groups of individuals.

(5) Value is always unique and phenomenologically determined by the beneficiary (Premise 10), so the type of value created (functional, altruistic, emotional, *inter alia*) cannot

be known until it is assessed and acknowledged by the beneficiary.

(6) Through interaction, the service experience becomes the basis for assessments of value in use by beneficiaries. At this point, value does not derive from the acquisition, but from the interaction.

(7) Institutions form the "service ecosystems", whose role paves the way society is organised around markets. Service ecosystems are a relatively self-contained, self-adjusting systems of resource-integrating actors connected by shared institutional arrangements and mutual value creation through service exchange (Premise 11) (Vargo and Lusch, 2016). Service ecosystem term is "new", but its idea is not. It derives from the service systems concept of service science (Maglio et al. 2009), which essentially refers to the interrelated and dynamic environments (Maglio et al., 2009; Zhang and Watson, 2020), similarly to the case of institutional environment. In Service Science, the emphasis is on technologies; the system is influenced by technologies, while SDL emphasises the more general role of institutions influencing actions in the system.

(8) Conceptual change. SDL represents the change from static (operated) resources to dynamic (operating) resources, which includes employees, competences and customers (Premise 4).

More on this perspective will be shown in the following chapter when it is combined with Institutional Theory and the phenomena under investigation.

2.2 INSTITUTIONAL THEORY

The objective of the present chapter is present the Institutional Theory (IT) origins, its characteristics, and how institutions intervene and shape relationships. The intention is to introduce the most influential and classical authors, specially to characterise the phenomena, terms and limitations.

Institutions are mainly studied by IT (Suddaby and Greenwood, 2009). Scapens (1994) defines institution as a way of thinking or acting, which is rooted in people's habits. IT is also about social structures (such as law, money, language, political systems, among other things) and individual and collective behaviours, highlighting informal exchanges that include environmental (organisational or social) field, as well as subjective aspects (values and beliefs) of a community (Augusto, 2007).

The record of Institutional Theory in administration studies dates from the late 1950s, where institution was "something" that developed in the organisation over time (Selznick, 1957); Years later, another "version" of the concept was conceived as a shared perception of

reality that is, in turn, shaped through social interaction and, hence, a product of human construction in movement (Berger and Luckmann, 1967). More recently, IT has evolved into a process of joint creation of reality (which brings us, in a way, to the process of value co-creation), centred on three pillars: the regulator (codified laws, rules); normative (standard social norms, patterns, conventions); and cognitive (symbolic meanings, language, knowledge) (Scott, 2008).

Despite the fact that the sociological literature has two institutional perspectives, a classic and a more contemporary one known as "neo institutional," this study focuses on the current understanding of IT based on the assumption that reality and society evolve (Scott, 2008). Traditional understanding considers institutions as restrictive forces acting on the actor's day-to-day life and decisions within a specific and stable context (closed system) (Lawrence and Suddaby, 2006). The modern perspective, on the other hand, focuses on deliberate and dynamic intentional practices that change or even build institutions (Greenwood and Suddaby, 2006; Lawrence and Suddaby, 2006; Scott, 2008). Traditional IT does not offer insights into the factors driving social or organisational changes, nor does it explain the relationship between human action and institutions (Seo and Creed, 2002). As a result, the modern conception of IT sought to fill these gaps.

To clarify the theoretical evolution of institutionalism, encompassing the tradition and new institutionalism, Table 6 summarises some main characteristics and authors from the business administration research field.

Table 6: Theoretical evolution of institutionalism in Business Administration field

Study	Seminal Author(s)	Decade	Focus/Vision
Traditional Institutionalism	Selznick	50	An organisation is the result of a rational social structure and actions to achieve a specific objective;
	Parsons	50 and 60	Organisations are integrated with society through rules and norms;
New Institutionalism	Meyer and Rowan	60	In institutions, culture, whether organizational or social, plays an important role;
	DiMaggio and Powell	80	Isomorphisms: coercive, mimetic, and normative. Legitimate behaviours (these are actions that are consistent, dependable, and based on social and/or personal values);
	Scott	80	Culture and cognition (memory, reasoning, imagination, language) constitute institutional

		elements;
North	80 and 90	Institutional structures (cultural, political, and legal elements) influence on economic activities and social development;

Source: Adapted from Seo and Creed (2002) and Scott (2008)

Considering the traditional view, Selznick's (1957) greatest contributions to the literature emphasise the perception of institutionalisation as a process and the perception of "institutionalising" as "infusing value". Organisations establish desired values and institutionalise actions for a certain purpose. At the same time, Parsons (1956) cited rules and authority as integrating tools between organisations and society. He defined an organisation as a social system oriented towards the achievement of a specific objective. In this way, the institutions come together to achieve something desired.

In the 1970s, Meyer and Rowan (1977) presented a new perspective on institutional knowledge. They recognized the importance of culture (a system affected by beliefs and traditions) in institutions, claiming that the higher the degree of institutionalisation, the more consistent cultural understandings are and the greater the resistance to change through personal influence.

Years later, DiMaggio and Powell (1983) provided a more sociological perspective to institutionalism. They rejected rational actors in favour of a cultural interpretation of society that emphasized the value of lawful acts. These are socially acceptable behaviours that people integrate into their daily lives. Once acts are recognized, they tend to encourage the institutional environment to become more homogeneous in terms of practices and mindsets (DiMaggio and Powell, 1983; Lima and Vargas, 2012; Chandra and Shang, 2019). DiMaggio and Powell (1983), who studied how organizations become identical, coined the term "isomorphism" to describe this homogeneity. Because organizations are part of the same social field (i.e., where people live), the authors noticed that organizations began to operate and be organized in similar ways, becoming more identical and isomorphic (DiMaggio and Powell, 2005).

Isomorphism transforms actions, behaviours and other social or organisational aspects into similar attitudes. The government, for example, is a source of isomorphism because it imposes rules and laws that cause uniform behaviour under certain conditions (Lima and Vargas, 2012). Human resource professionals frequently hire employees based on their profile and culture. Candidates must be in accordance with the organisation's values; this is also a source of isomorphism (Finnemore, 2009).

Some mechanisms, according to DiMaggio and Powell (1983), can change the environment:

• Coercive Isomorphism: it results from formal pressures exerted on organisations by other organisations (DiMaggio and Powell, 1983). The FDA (Food and Drug Administration) may put pressure on pharmaceutical companies to meet standards and norms, as an example. These businesses must adhere to stringent safety regulations and restrictions. Organisations from the same sector must adopt similar practices too.

• Mimetic Isomorphism: It results from the standardisation of response; Airlines companies implement similar processes in order to favour socially accepted rules (Lima and Vargas, 2012).

• Normative Isomorphism: A desirable unwritten action. An example is given by Finnemore (2009), who states that companies tend to select professionals in accordance with their organisational values.

In the 90s, North (1991) gives to the institutional approach the emphasis of corporate governance. The author placed more emphasis on the study of political institutionalism and the relationship between institutionalism x financial performance in organisations.

Thus, reiterating what has been identified so far, it can be assumed two major fundamental differences between the old one and the new institutionalism. The new considers legitimacy as the main pathway to guarantee social or organizational survival (Meyer and Rowan, 1977), whereas the traditional justifies social or organizational survival through rules and norms (Parsons, 1956). The old institutionalism focuses on closed systems, while the modern view highlights the open systems, cultural and cognitive factors.

As the purpose of this thesis is to study value co-creation which is assumed as dynamic process in an institutionalised environment, i. e., an open system of regular practice of donation, the modern understanding of IT will be considered.

After this preliminary presentation, it is now required to understand how institutions shape behaviours.

Regardless of the institutional approach, it is critical to recognize the distinction between institutions and organizations. Institutions are the "rules of the game" for the creation, exchange, and distribution of standards (Yang and Su, 2014), i.e, they are the fundamental rules of a political, social, economic and legal nature (Scott, 2008) . External variables such as rules, conventions, norms, values, and customs are internalized or absorbed into people's life through a familiarisation process in which habits coordinate community behaviours (North, 1991). Because actors are part of a community immersed in values and norms, institutions endure

because of them. There is a commitment passed on from generation to generation (Scott, 2008).

Sociologist Harold Garfinkel states that most of our routine is taken for granted aspects of social reality. This perspective is explained by Turowetz et al. (2016):

> When traveling on the subway, visiting a neighbour, or walking down the street, numerous social skills are used that have little awareness. Just as a tightrope walker should not find difficult to go through the hanging wire to pick up his belongings at the end of the rehearsal, despite the skill that this requires, so too it happens in most of the common achievements of our daily life (Turowetz et al. 2016).

Institutional arrangements, i.e., many institutions brought together under the same values, are created when an institution is consolidated, with its norms combined with formal rules and cultural elements (Weber, 2001; Scott, 2008). Once there is the firmament of the institution or of the institutional arrangements, Weber (2001) claims that it is legitimised. Legitimacy is the institution's effectiveness (Meyer and Rowan, 2012), and it keeps institutions alive, since legitimacy is a perception of how well the organisation/society promulgates and maintains environmental standards (Powell and DiMaggio, 1991; Meyer and Rowan, 2012). Thus, legitimacy, acceptance and credibility in society are subordinated to an institutional context (Scott, 2008).

Institutional environments identify organisations and societies. Handelman and Arnold (1999) researched organisational actions - regularised and recurring social actions, which build and reconstruct the organisation as a social system in a given time and space - that were in concordance to the social norms accepted by the community. For example, it was popular for retailers to donate money to local charities or to sponsor local league sports, which proudly displayed the national flag, an artefact of the local culture (flag and music). According to the authors, organizational actions indicated retailers' commitment to unwritten but normative standards of desired social behaviour. The rule isn't written down, but it's "there" and accepted by society. Thus, local giving behaviour may be determined by cultural social norms that stem from a desire to be accepted by others (Albuquerque and Machado-da-Silva, 2009). Systems - whether formal or informal - ensure that rewards are provided for compliance, and sanctions for non-compliance (Baker and Saren, 2016).

De Carvalho (2000) noticed that political participation and the exercise of citizenship by volunteers emerged from institutionalized activities associated with the Church, when analysing the institutional context and the acceptance of NPOs in society. Religious participants who were engaged in community problems legitimized their actions. According to the research, volunteers went from "charitable helpers" to "social cause militants." This happens when volunteers come to identify with the causes for which they advocate. Volunteering arose from

a sense of legitimacy in God's presence (De Carvalho, 2000). This author also emphasises that, as the NPOs evolve and have their practices accepted by the most varied actors, they obtain legitimacy through institutionalisation. Hence it is correct to argue that the employment of particular behaviours on a regular basis, as well as the existence of widely recognized standards, beliefs, and values, are elements that indicate legitimacy.

In the 90s, Berger and Luckmann (1996) add the habit to legitimacy. For them, all human activity is subject to habit and any action, often repeated (habit) become a pattern. Likewise, DiMaggio and Powell (2005) agree that cultural aspects arising from the habit can explain the fundamentals of social action. This suggests that choices are influenced by culture, conventions, and habits (DiMaggio and Powell, 2005). They believe that repeating certain actions establishes patterns, which then spread to other individuals (including organizations) as a result of socialization. That is, if a behaviour is generally accepted and legitimized among peers, it is likely to be adopted by others (Hall and Taylor, 1996).

The donation action, although mostly in theory, already appears subjected to legitimation (Drucker, 2012; Wan et al. 2017; Klafke et al. 2019). Jacobs and Sobieraj (2007) affirm that public policy narratives about financial donations in American political campaigns are so recurrent that voters aspire to candidates with altruistic and philanthropic narratives. This may be due to the giving habit presented in the American culture anchored in Protestant principles and values (Weber, 1958; De Carvalho, 2000). It may explain why a big portion of the population works as a volunteer or donates to social/philanthropic institutions on a regular basis if social donation practices are legitimized (Drucker, 2012).

Klafke et al (2019) investigated collaboration and institutionalisation and proposed that cooperation between non-profits within an institutional arrangement - a collection of regulatory, normative, and cultural-cognitive elements (Scott, 2008) - could embed the donation mentality in the community, resulting in increased social engagement.

Engaged actors can carry out transformational actions even if an organizational process or attitude is institutionalized. The behaviours of the community are reshaped as a result of such transitions (Suddaby and Lawrence, 2006; Wieland et al. 2016). Allen et al. (2005) have already associated institutional and cultural changes to financial success in organizations. They studied how and why some industries in China grew faster than others following the country's economic liberalization in the 1990s. They discovered that governance and international isomorphism were two of the features that contributed to these results.

Savitskaya (2011) examined how culture changes the innovation mentality in organizations, taking into account the cultural dimension of Weber's institution. He observed that people who had been exposed to a technologically oriented cultural environment

throughout childhood tended to have more intra-organizational innovation efforts. By means of the mentioned examples, it can be seen that institution shapes the most different aspects of social and organisational life.

To summarize: institutions guide individual and collective behaviour, as well as social creation processes, through the implementation of suitable values and norms. Social creation develops a habit (directed by values and norms) through time and becomes a standard or tradition (isomorphism). When practices and attitudes become institutionalized, whether in a company or a community, they become legitimate because they are accepted.

Based on the previous statements, this work highlights the study of the environment through institutionalisation, as well as how it influences social aspects (of legitimacy, for example). As this study aims to understand a complex phenomenon (value co-creation) involving social behaviours, institutional theory (by means of the institutionalised environment) can assist the understanding of how value co-creation practice is influenced by institutions.

2.3 NON-PROFITS, INSTITUTIONAL THEORY AND SERVICE DOMINANT LOGIC PERSPECTIVE IN FUNDRAISING: STUDY PROPOSITIONS

There is a trend and interest in non-profit organizations in the social sciences (Valentinov et al. 2015), based on the fact that the NPO represents the greatest values of public service democracy, citizenship, and commitment to a better society, with an emphasis on "being" rather than "having" (Avner, 2016; Boris and Steuerle, 2006). The importance of the third sector, to which NPOs belong, in terms of economic impact is substantial. The Third Sector is the world's largest eighth-biggest sector, generating about US$ 1 trillion in annual revenue, or around 8% of global GDP. In 2015, it represented about 5% of the GDP in the United States, 6% in Germany (Urban, 2015) and 2% in Brazil (IBGP, 2017). Table 7 summarises some main characteristics of NPOs.

Table 7: Summary of the main non-profit entities' characteristics worldwide

Institutional Objectives ⟶	Evoke social change
Main sources of funds ⟶	Donations, contributions, and provision of community services.
Profit ⟶	A means to achieve institutional objectives and not an end.
Equity / Results ⟶	There is no participation / distribution of results / profits.
Fiscal and tax aspects ⟶	Usually exempt.

Source: Adapted from Olak and Nascimento (2010)

NPOs, unlike most private companies, manage a complex system of social objectives with frequently limited resources, putting their long-term survival in jeopardy (Hansmann, 1980; Valentinov et al. 2015). Except in a few countries, the sector has grown over time as government funding has decreased (Boris and Steuerle, 2006; Fyall, 2016). As a result, competition for resources has increased, whether for donations, labour, or sponsorships (Archambault, 2001; Fyall, 2016). The rivalry in this sector is not explicit; it is so subtle that determining and mapping it is difficult and frequently imperceptible. (Harangozó and Zilahy, 2015; Jang et al. 2016). Like other organisations, NPOs are part of a social structure brought together by norms, routines, and guidelines (Jang et al. 2016). Formal rules, norms, routines are elements that integrate institutions (North, 1990; Puffer et al. 2010) and shape behaviours (Kotler, 1998).

Financial donation habits have previously been demonstrated to be a component of a society's mentality (Schiller, 2015), implying that this practice may be recognized and legitimised in a community. Donation implies interaction, and interaction is at the heart of engagement (Brodie et al, 2015) and value co-creation (Prahalad and Ramaswamy) (2004). As a result, it is reasonable to suppose that institutional variables influence consumption, donations (of resources), and generalized actions. As a consequence, IT can assist to explain why interactions occur, given that circumstances and locations impact value co-creation.

IT helps to explain why a big portion of the population works as volunteers or donates to organizations on a regular basis by legitimizing social donation practices (Drucker, 2012; Worth, 2018). Accordingly, IT provides assistance in explaining the phenomenon under investigation, namely value co-creation in an institutionalised donation context.

To Edvardsson et al. (2014) institutions affect people's actions through regulatory,

normative and cognitive elements (they transform certain activities into patterns (isomorphism), and then, these actions become natural behaviour (Edvardsson et al. 2014). When studying the institutional environment and the acceptance of NPOs in society, De Carvalho (2000) found that the political involvement and the exercise of citizenship (by volunteers) arose from institutionalised activities associated with religious institutions. This suggests that activities were legitimised, accepted and inserted into people's daily lives (De Carvalho, 2000).

As previously said, American culture has a tradition of giving because of its Protestant beliefs and values (Weber, 1958). Religion has been proven to be an important means for individuals to express and strive to meet their needs and/or fulfil their obligations to God (Boechat et al. 2019). For example, in Brazil, the hopes for a "good life" based on the forms of inclusion by existing systems and social institutions have consistently been disappointed, leaving Catholic religion with a large space to address these issues of inclusion and exclusion from its own perspectives, involving their faithful members (Boechat et al. 2019). Hence, social practice legitimation would explain why a substantial portion of this population volunteers or donates to institutions on a regular basis (Drucker, 2012).

Furthermore, sociologists define "social integration" as a set of shared values that brings individuals together as a community, resulting in social and institutional structures (Turner, 1991). Religion and donation are frequent components of an integrated system of personal shared values in the sociology domain (Parsons, 1991). People who share similar values create a community's institutional environment and giving might include institutions and behaviours such as willingness to dialogue and interact (Amin, 2017). In this sense, it is reasonable to say that individuals who share common values have similar thoughts and social understanding, as well as similar behaviours and attitudes (including DART and other co-creation practices) in a dynamical relationship where interactions occur through social behaviours. Thus, it is proposed that:

Proposition 1: Institutionalised donation environment intervenes in the co-creation of value;

Figure 3 summarises Proposition 1:

Figure 3: Proposition 1

Institutionalized donation environment by habit, family members,

Religions etc.

Value Co-creation

Source: Author (2021)

When searching for institutional arrangements in scientific databases for this thesis, the results were mainly about institutional arrangements in private organizations. Nevertheless, NPOs also form institutional arrangements, as they are part of an independent set of institutions (Klafke et al., 2019). NPOs cooperate to share resources and establish social programs for the poorest people, according to Podolny and Page (1998). According to the authors, a sense of obligation, responsibility, and social service drives this collaborative relationship. It is the understanding that together, they are stronger to achieve their social goals more easily (Jang et al. 2016). Additionally, those who work for non-profit organizations tend to work more collaboratively than others who work for for-profit organizations. This is due to the fact that they (volunteers) have similar life objectives and beliefs as non-profits (Waddock, 1988). Stakeholders, donors, and non-profits pool their resources and form alliances for social improvement. This collaboration provides value co-creation, value exchange and engagement for social well-being (Seitanidi and Crane, 2008).

The supplying organization, according to SDL, does not deliver value, but rather proposes it. When proposing value to the community, the NPO may emphasize how qualified its professionals are in terms of specialized expertise and skills. The end beneficiary, however, is both a resource integrator and the one who determines the value (Vargo and Lusch, 2008). For Chandler and Lusch (2014), When a company proposes value, it aims to elicit engagement and a consequence, such as donations. Repetitive customer interaction is an important part of an organization's strategy for dealing with volatile markets, unpredictability, and limited resources (Bouncken et al. 2015). Such interaction, when intensified, turns into engagement (McColl-Kennedy et al. 2012). Relationships with other actors (social influence, for example) can have an impact on engagement, as can psychological variables including moral values,

altruistic obligation, satisfaction, and so on (Bouncken et al. 2015). In interaction experiences (value in context), if the actor is not engaged and willing to interact, the company does not achieve anything at all, and value cannot be proposed, much less perceived (Chandler and Lusch, 2014).

Through this co-creation lens, actors co-create value together through "points of interaction" that correspond to specific moments and places that contribute to the experience of value co-creation (Grönroos, 2011; Vargo and Lusch, 2008). Therefore, non-profit organizations must effectively communicate and interact with current and prospective donors in order to intensify current donations and boost future fundraising.

In the case of non-profits, they propose value by emphasizing their activities and outcomes and, in exchange, expect others to engage through donations (Verstraete and Jouison-Laffitte, 2011). Hence, value is initially identified by the recipient and then co-created throughout the interaction (Prahalad and Ramaswamy, 2004).

Therefore, it is proposed:

Proposition 2: When actors co-create value through Dialogue, Access, Transparency or Risk Sharing (DART), people are more susceptible to donate.

It is specifically proposed that value co-creation elements promote interaction between donors and NPOs, thereby enabling donations. Figure 4 illustrates Proposition 2, with the co-creation experience acting as the basis of value (Vargo and Lusch, 2008).

Figure 4: Proposition 2

This transformation should add value to client´s value perception; and the process requires a certain set of resources, such as time, involvement, money, knowledge etc.

Source: Author (2021)

The next chapter shall present the methodology employed.

3. EMPIRICAL RESEARCH METHODOLOGY

This research employs an exploratory and descriptive sequential mixed-method (qualitative and quantitative approach) that includes semi-structured interviews, observations, report analyses and online data collection. The research methodology is divided into three qualitative phases and one quantitative. To start, the research problem and objectives will be reiterated in order to reclaim the essence of this thesis, followed by an explanation of the methodological foundations connecting them to the phenomena and, lastly, the details of the selected research technique.

3.1   REVIEW OF THE RESEARCH QUESTIONS AND OBJECTIVES

The exploratory research question that guides this work and the objectives are reiterated as follows: How does value co-creation happen in an institutionalised donation environment through the interaction between donors and non-profits?

This question is unfolded into the following queries:

(a)   How does value co-creation occur in the interaction between NPOs and donors?

(b)   How do personal and cultural beliefs, values, habits, *inter alios* underline value co-creation in donation?

Therefore, this study aims to explore the influence of institutionalised variables in the value co-creation process between NPOs and donors in an institutionalised environment.

This main objective is unfolded into the following specific objectives:

a) Identify the role of institutions in the value co-creation process in NPOs.

b) Describe the interaction between NPOs and donors in an environment ruled by institutions.

c) Represent a model of the value co-creation process in the donation context.

d) Analyse the relation of DART elements in the co-creation of value in the donation process.

This is an exploratory and descriptive study, as previously said, and the objective of any exploratory research is to describe, analyse, and assess a phenomena (Vergara, 2009). Therefore, value co-creation will be described, examined, and evaluated in the context of NPO-donor relationships ruled by institutions.

3.2 RESEARCH DESIGN

Figure 5 presents the research design of this study, which is composed of three qualitative phases and one quantitative phase.

Figure 5: Mixed method research approach
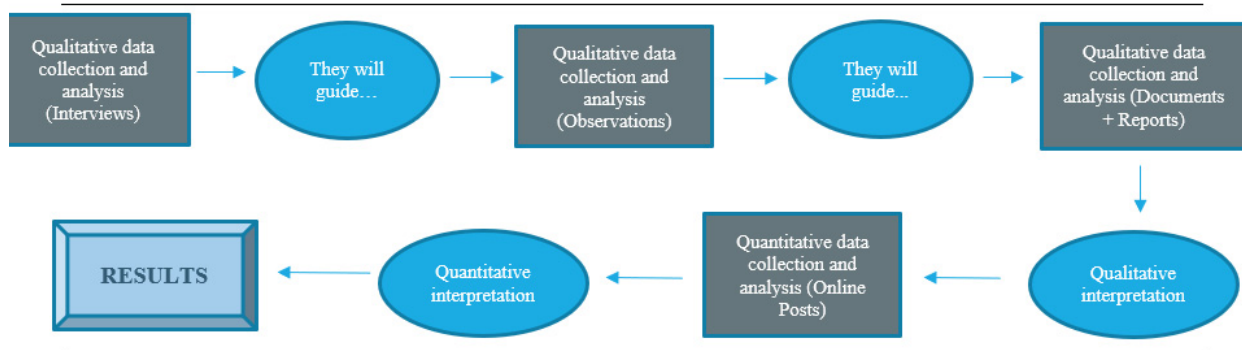
Source: Author (2020)

As shown in Figure 5, the first three grey squares correspond to the exploratory qualitative research step (Interviews, Observations and Reports), while the last one corresponds to the quantitative investigation (Online data collection). Both phases are described below considering its specificities.

It is worth noting that for each of the three qualitative stages, a formal request for authorization and acceptance of participation (through email) was submitted to both NPOs and donors. The ethical standards included a consent request alerting respondents of the assurance of confidentiality and anonymity, if so desired. The same was done to the quantitative stage. Despite the fact that much of the data was open access and available, the social media administrator granted authorization after a request.

3.2.1 Qualitative Research Step

3.2.1.1 Methodological approach, research type and strategy foundations

Considering the steps depicted in Figure 5, the first phase (represented by the first three grey boxes) corresponds to the exploratory study. Exploratory research attempts to collect data and identify patterns, ideas, insights, similarities, or inconsistencies (Yin, 2011, 2016), as well as improve knowledge of more complex phenomena like value co-creation (Gummesson, 2005; Yin, 2016). As the phenomenon of value co-creation is relatively recent, multifaceted, and surrounded by personal situations and experiences (Vargo and Lusch, 2008; Baker and Saren,

2016) and, recently, by institutions (Wieland et al. 2016; Klafke et al. 2019; Koskela-Huotari et al. 2020), a qualitative research type seemed to be consistent with the characteristics of the phenomenon.

In most cases, exploratory examination includes qualitative research approaches that focus on the participants' experiences (Yin, 2015; Gibbs 2014). Additionally, this type of research allows data collection from the participants' point of view and from their perception of reality, registering meaning of real-life events (Gummesson, 2017). Qualitative methods play an important role in the field of organisational studies and are able to capture individual's understanding and his/her point of view with more details than quantitative ones (Gummesson, 2017).

Regarding the strategy, the case study is the approach chosen for the qualitative phase. Instead of a positive paradigm, the case study research approach has characteristics of realism (Yin, 2001). Shortly, in realism, the research problem usually refers to "how and why?", while in positivism it refers to "what or how should it?" (Perry, 1998). As Gummesson (in Baker and Saren, 2016) recognise, many universities accept the use of case study (realism) research in marketing, while others prefer to analyse data using statistical techniques and conducting surveys. However, studies that employ only quantitative methods and techniques, arguably cannot handle the complexity of service systems and the new service market logic (Gummesson - in Baker and Saren, 2016; Valtakoski, 2019). Based on these statements, and on the author's ontological and epistemological perceptions, three multiple cases were chosen for better description and exemplification.

In terms of the number of case studies required for any investigation, scholars claim that there is no predetermined number of cases that must be assessed in a qualitative study as long as the researcher is able to respond and analyse the questions that were previously addressed (Gibbs, 2014; Gummesson, 2017). As long as this is achieved, the number of cases is not relevant in qualitative studies (Gummesson, 2017). For example, Eisenhardt (1989), a qualitative management expert researcher, recommends four to ten cases. Additionally, Rao and Perry (2003) published a study in top Business Management Journals to determine the "optimal" number of interviews. They claimed that in management qualitative research, reliability was attained after ten interviews. Notwithstanding, as Perry (1998) argues, there really is no rule that establishes the "ideal" number of cases to be included in each research, leaving the decision to the investigator. Thus, for the purpose of this study, 3 NPOs of the healthcare sector and 6 donors were considered to compose the multiple cases, where each NPO encompassed 2 managers and 2 donors, corresponding to one case study for the qualitative

phase. Therefore, for one case study, four people were asked to be part of the research and expose their perceptions about the phenomenon under study. In total, 12 interviewees made up the final sample.

The usage of NPOs from the same domain was chosen since the objective was to examine similarities and differences in the value co-creation processes of NPOs from the same market. This enables understanding of the phenomenon through the viewpoint of similar donor profiles and NPOs with similar causes.

More details about the qualitative study design, such as data collecting and analytic techniques, are provided in the next section.

3.2.1.2 Qualitative study design: data collection
a) Interview Process

The interviews were conducted using the semi-structured guideline on Tables 8a and 8b (appendix). Interviews were conducted to learn about the actors' perceptions of value co-creation actions and attributes. Interviews are considered a suitable qualitative approach by Yin (2011) and Gummesson (2017) for revealing information about emotionally charged issues and allowing the interviewer to ask new questions through unexpected information (Gummesson, 2017). The author created Tables 8a and 8b (appendix) based on the literature study, which included readings from other dissertations (mentioned in the references) and discussions with some marketing professors.

The sample was composed of commercial or marketing managers who have worked in the third sector for several years and active donors who could provide more specific information about their donation reasons and value co-creation experiences, despite of other sporadic donor insights. Active donors, according to Wymer et al. (2006), are individuals who interact with the NPO on a regular basis, however the authors do not define the frequency. Because of that, it was considered active donors those that have had at least one contact or donation per month and that have been donating to the NPO for at least 5 years. Managers from Finally, three interviews involving donors and NPOs were considered. Specifically, each case study was composed of (2 managers) and 2 donors for each NPO.

The interviews and observations were carried out to verify:

a) the institutional variables presented in the value co-creation and donation process;

b) the interaction between NPOs and donors following the value co-creation (DART) elements;

c) the representation of model of the value co-creation process in the donation context.

The three selected NPOs are: i) NPO-Cancer, which is committed to caring for and assisting children with cancer; ii) the second NPO assists, treat and help parents and children with exceptional needs, herein identified as NPO-Exceptional Needs; iii) NPO-Health Problems is committed to assisting children suffering from lung diseases. All of them belong to the children health care system. The interviewed donors were named here in the text according to the initial letters of their names. Ex: Donor "A", NPO-Cancer, or Donor "R", NPO-Exceptional Needs and so forth.

All interviews were recorded, and each interview was catalogued as the template in Chart 1.

Chart 1: Template of the interviewees' record

Respondent	Organisation	Date	Duration
1)			
2)			

Source: Author (2021)

Direct observations in the telemarketing/commercial sector and assessment of companies' reports were considered for data triangulation and to correct perceptions of hermetic phenomena, with the objective of verifying the interaction between NPO and donors and potential donors, publicity, fundraising, numbers, and so on.

The following section introduces the other qualitative step, the Direct Observation.

b) Direct Observation

After the interview step, direct observation was performed in NPOs' telemarketing/commercial department. This type of methodology captures the natural social behaviour dynamics in a way that would not be possible using other tools, such as interviews or questionnaires (Ghauri and Gronhaung 2005). A day was spent in the commercial/telemarketing sector of each NPO. The objective was to examine the organizations' communication and contact with donors and potential donors, including: (a) interaction between employees, potential donors, and regular donors; (b) advertising campaigns; (c) donation outcomes; and (d) stories and experiences commented on at random. The notes gathered during the direct observation stage were used for data triangulation throughout the content analysis.

The Report Analysis is the subject of the following section.

c) Report Analysis

Documentary evidence or bibliographical research are expected to be applicable to every case

study (Da Fonseca, 2002; Yin, 2011). This study looked at annual reports, NPO websites, and other public information related to the research objectives. Secondary data were obtained between January 2019 and July 2020 to remain updated. This was necessary as donations may vary according to the social, political and economic context (Drucker, 2012).

Documents are secondary data that help data triangulation (Da Fonseca, 2002; Yin, 2011) and should be used only for the purpose of data checking. Therefore, despite being part of the study database, they were not presented in the appendix

The exploratory qualitative step explored not only value co-creation in NPOs, but, specifically, Proposition 1 which is: "Institutionalised donation environment intervenes in the co-creation of value in fundraising".

3.2.1.3 Qualitative study design: data analysis technique

a) Categories of Analysis

The categories of analysis are presented according to the research question and objectives of the present study.

Regarding the research question, one must keep in mind that "to co-create" is a verb, and verbs imply actions. Value co-creation refers to the activities and traits that enable interaction and collaboration among players (Ramaswamy and Prahalad, 2004, 2004b). Consequently, value co-creation refers to processes, sequence of activities and features through which actors collaborate to create joint value (Ind and Coates, 2013; Osei-Frimpong and Owusu-Frimpong, 2017). The research question places the phenomena inside an institutionalized environment, and it is well known that institutional environments have a significant influence on social and organizational behaviour in terms of strategy, and process. Similar mindsets, social and cultural values, systems of meaning, and norms, which shape social reality, are the foundations of these ecosystems (DiMaggio and Powell, 1988; Scott, 1994). This way, Figure 6 highlights the broad categories of analysis with its variables considering the research question:

Figure 6: Research question and its categories of analysis
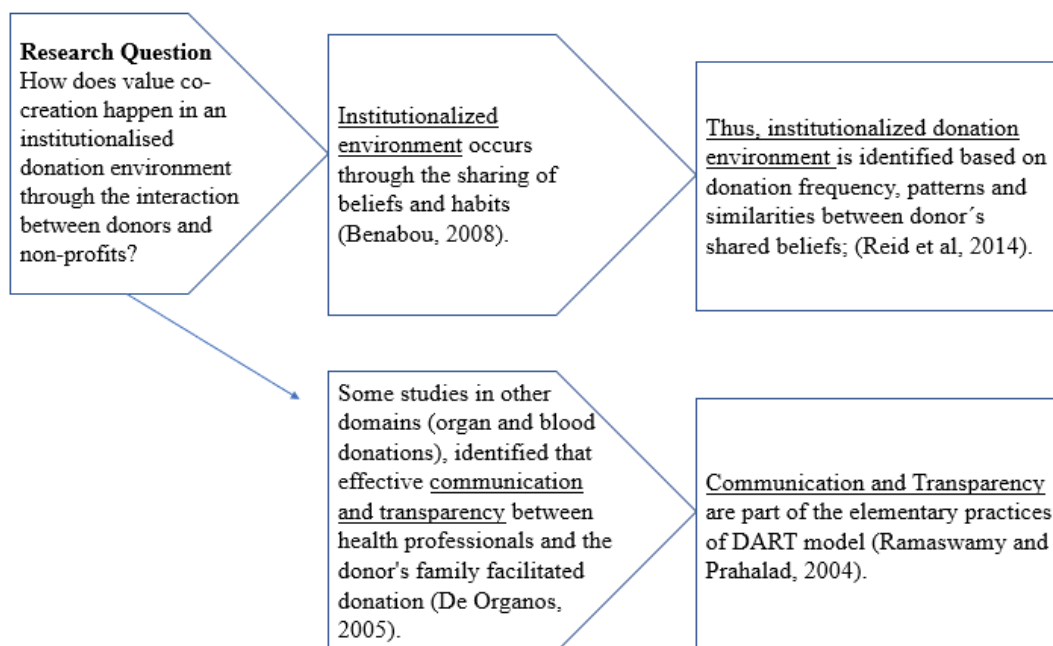
Source: Author (2021)

As depicted in Figure 6, the institutionalised donation environment was based on the frequency and the donors' shared believes in relation to the donation act. Scott (2008) states that when actions are incorporated into people's daily lives and become part of their mentality, just like something natural, it is possible to say that this action is legitimised. The repetition of certain actions becomes patterns, which are spread to other individuals (including organizations) (Benabou, 2008, Scott, 2008). That is, whenever a behaviour is generally accepted and legitimized among peers, it is more likely to be adopted by others (Hall and Taylor, 1996). In this sense, donation action could be adopted by donor's friends, colleagues, relatives, descendants etc., and, consequently, an environment of this belief would be created.

In respect to the value co-creation process, it was assessed if these frequent donors exhibited similar value co-creation actions or attributes (see Figure 4). This institutionalized donation environment may evoke more involved players who are open to dialogue and interaction, thereby affecting the value co-creation experience for both the donor and the organization.

Figure 7 shows the categories of analysis in terms of the research objectives.

Figure 7: Connection between the main objective, specific objectives and research question
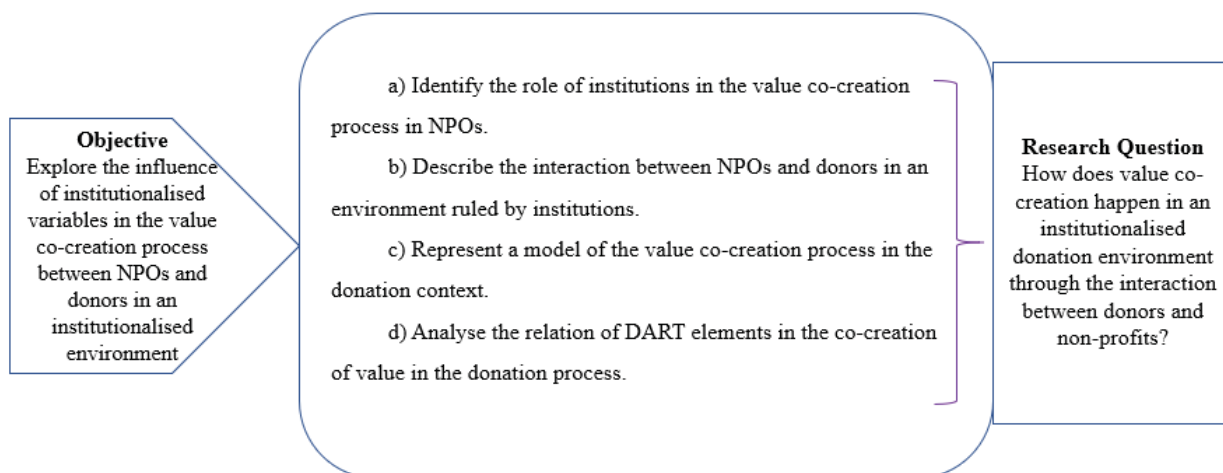
Source: Author (2021)

The first three specific objectives concern the institutionalised donation environment. To better observe this environment, questions and categories originated from the literature review were developed with the aim to emphasise (a) the institutional dimensions presented in donor x NPO interactions, such as those reviewed in the theoretical background chapter like norms, values, traditions, habits, beliefs etc.; (b) the external or internal factors (cultural, social, psychological and personal - see Figure 1) that affect value co-creation and donation process; (c) the types of values (Table 5) that could guide decisions to donate.

The last specific objective concerned the process of value co-creation and donation intention. Therefore, attention was drawn to: (a) the value(s) proposed by the organisations, (b) the minimal occurrence of the DART model elements (dialogue, access, risk management and transparency); and (c) other practices that could stand out during these interactions between donors/potential donors and NPOs.

a) Qualitative Data Analysis Technique

A hybrid approach (deductive-inductive) of content analysis was used to analyse the data from the interview, observation and report analysis. The content analysis included the proper answers from the interview and the content expressed by the interviewees. Both the deductive and inductive approaches were employed, since the purpose was to highlight not just already known categories, but also new elements that the participants emphasized. Notes from the observation step were also collected, which were then used for data triangulation.

Interviews type-up are a good way to retrieve, connect and classify results with the notes

taken by the researcher during the interview phase (Miles and Huberman,1994; Kuckartz and Rädiker, 2019). In this sense, tables, charts, word clouds, and framework were created and used to visualise the relations. Afterwards, this research made use of what Gummesson (2017) calls "co-operative process", the review of the typed-up interviews by the participants in order to highlight some questions and give to the interviewers the chance of adding comments or expanding answers.

To verify the relations, proxies were employed to detect value co-creation acts during the observation phase, in addition to documenting and analysing the interaction between NPOs and donors gathered through interviews. The proxies were drawn from the core practices and attributes of Prahalad and Ramaswamy's DART model - Dialogue, Access, Risk Management, and Transparency (2004). The proxies and results of the interviews were then compared with the field notes collected during the interview phase.

The proper content analysis is the final stage of the main qualitative data analysis (of the interviews). After analysing the speeches for similarities and differences and drawing assumptions about the social phenomena, connections between theory and practice were established.

The whole systematisation of the main qualitative data analysis followed the instructions of Kuckartz and Rädiker (2019) and Gibbs (2014). Their systematisation approach occurred through: (a) data input into the software or any other tool that allows systematisation, visualisation and study of data and ideas; (b) exploration of the material through the broader (floating) coding of data; (c) definition and aggregation of the thematic unit of analysis, which in this project took place through the participant's sentence and/or contextual analysis; (d) confirmation of the categories of analysis using tools, such as word clouds, word frequencies, lexical analysis, summary grids, cluster and matrix analysis; and (e) the review of the data and results.

To systematize each stage of the analytical process, content analysis was used in the interview evaluation. The emphasis was on both the content and the context, which were categorised with help of the MAXQDA software.

Initially, a pre-analysis was done, which is generally composed of non-stop reading (skimming reading) of the interviews, to then start the analytical systematisation for categorisation. In the pre-analysis, the 'skimming reading' of the documents was performed in order to better understand the content. As the reading progressed, insights (notes and paraphrases) equivalent to the exploration of the material were made. Naturally, there were conceptual units derived from the theoretical background to guide the analysis, which came

with a deductive technique. However, one must also be attentive to capture what the interviewee is saying, which is achieved with the help of the content and an inductive approach.

In respect to categorisation, the units of analysis for coding and creating the code list were mostly derived from sentence and/or contextual analysis. Coding is simply a first step in categorizing the material in order to create a structure of thematic ideas (Gibbs, 2014). The code list was grouped into the main ideas highlighted in the transcripts. For example, the co-creation of value was already clear as a category of analysis. Therefore, value co-creation is a larger code, a category, according to Gibbs' classification (2014). The whole coding procedure used Gibbs' model to increase the robustness of the content analysis (2014). The participant's content was used as the basis for the analysis. Although key concepts must be verified, the priority was on the interviewee's reality, i.e. what he or she considers significant to be addressed. According to Gibbs (2014), the created list of codes, which includes certain categories, already provides analytical components. Subsequently, the codes and categories were analysed, and this analysis was refined by other tools, such as summary grids and matrix of relationships, the so-called "Refinement Tools" (Kuckartz and Rädiker, 2019).

To refine the code list, a correlation matrix was performed in the software MAXQDA. With this matrix, it was possible to compare participant's responses and observe who was saying what in reference to the selected codes. Then, still aiming to refine the codes and revise the categories, a similarity analysis was carried out to see the connections between the codes. In this step, the software performs a cluster analysis, presenting the codes that are the most similar. That is, one code was similar to another due to the content defined in them. At this stage, they become sets of codes.

After the exploration and refinement analysis tools, some central axes of analysis were visualised. Apart from value co-creation, the strategic/marketing appeal and the institutional condition allowed the comprehension of behaviours, such as the (un)willingness to co-create value.

Lastly, another important tool in this qualitative research was the field notes gathered during the interviews and the direct observations. They registered facial and verbal expressions, enveloped in feelings that appeared while participants were reporting their experiences and opinions about value co-creation.

In summary, in order to triangulate the data, this work contemplated (a) interviews with NPO managers and donors; (b) multiple case studies - evidence from multiple case studies is often considered more attractive and thus more robust (Yin, 2016; Gummesson, 2017); (c) observations which aimed to check the natural behaviour of people in the context (Yin, 2016);

and (d) analysis of secondary data. This phase (d) ran through: (1) a statistical analysis of secondary data collected via the NPO's access to online platforms (quantitative phase); (2) secondary data from NPO's reports (qualitative phase).

3.2.2 Quantitative Research Step

3.2.2.1 Methodological approach, research type and strategy foundations

The quantitative phase complemented the qualitative phase and aimed to provide a more complete picture of the phenomenon.

Positivist research is commonly associated to quantitative methods which aim to answer "what or how should it" questions (Perry, 1998). According to Palinkas et al. (2015), quantitative research methods have some advantages, such as: (1) emphasising a deductive or generalising approach, (2) being very helpful for measuring outcomes; and (3) being very useful to test models (Lingard et al. 2008).

The data was collected online for exploratory and descriptive purposes using an online data collecting approach. It was intended to explore donations intention through value co-creation practices.

As mentioned in the literature review, the donation intention is moved by attitudes. Specifically, Lwin and Phau (2014) mention that general attitudes towards NPOs significantly motivate donation intention, since donors that interact with NPOs usually support their cause, whether by promoting them, donating or volunteering. Likewise, individuals who have positive attitudes towards these NPOs are more prone to donate, and this is also the case in online platforms (Casidy et al. 2014).

3.2.2.2 Quantitative research design: data collection

The same NPOs of the qualitative study composed the sample of the quantitative research. Online users (donors and potential donors) from the respective NPOs fan page were part of the sample.

The quantitative data were obtained from online posts in the Twitter or Facebook databases, depending on the NPO's preferred social media platform. The intent was to see if NPO postings, which were inductively categorized into DART elements (Table 9), were associated with people's reactions and interactions on digital platforms. This assessment would support evidence to check the relation of DART and other elements with the intention to donate.

According to Da Silva et al. (2020), donation intention can be evaluated in terms of interaction, affection, and positives attitudes. In this sense, likes, shares, and comments are

subjected to donation intention. Lwin and Phau (2014) say that attitudes towards Non-profits significantly motivate donation intention. Likewise, Briggs et al. (2010) state that people's attitudes toward charities precede their intentions of giving. This study relied on these statements to consider "donation intention".

Digital platforms are seen as useful sources, where NPOs´ posts can encourage the community to donate, join in an event, or even protest (Lovejoy and Saxton, 2012; Klafke et al. 2021). The data were collected from July 2019 to June 2020. The marketing/commercial managers of the NPOs provided the compiled file of postings. It was expected to understand what kind of messages published by the NPOs triggered greater reaction from users, answering, this way, specific objective d) "Analyse the relation of DART elements in the co-creation of value in the donation process."

a) Measures

Some elementary measures were investigated based on previous literature examples (Cho et al. 2014; Galiano-Coronil and MierTerán-Franco 2019). In an NPO context, Galiano-Coronil and MierTerán-Franco (2019) measured the sum of "likes" plus the number of "shares" for each post on Facebook and Twitter and found out that influencers (videos, texts, posts) are the most important means of building positive relationships when it comes to an organisation and their audience. Also, hashtag usage is a strong indicator of retweet (Galiano-Coronil and MierTerán-Franco, 2019). Hence, the following measures were considered during the quantitative phase:

(a) The posts: to find out what people are most talking about.

(b) Number of messages liked, shared and commented: it demonstrates the user´s interest in the subject.

Acknowledging this information, it was expected to understand what kind of online communication - manifested in terms of the DART elements – most impacted interaction (value co-creation), and potentially donation in a social network environment. According to Li (2017), the literature has ignored the effect of information communication via social media in many strategic domains, including donations, suggesting another literature gap that the present thesis aim to fill.

Management literature suggests that, when NPO publishes on social networks or on its website information about what they "deliver" to the community, they are not just interacting with people, but they are also proposing value by spotlighting their activities and results. In return, they expect interaction, engagement, and donation from online users (Verstraete and Jouison-Laffitte, 2011; Da Silva et al. 2020). Commenting and sharing require a greater level

of user's commitment to the post and, as a result, to the organization. In this study, it was assumed that the dimensions of DART are antecedents of donation intention, because they are the value proposed to donors/potential donors. This assumption is based not just on the qualitative phase of the research, but also on exploratory readings of Neghina et al. (2015), Kim and Yang (2017), and Li (2017), who claim that attitudes toward and with NPOs substantially motivate donation intention. And that sharing and comments represent that the user is more involved with the organisation. Because value co-creation entails minimal interaction, "Likes" were interpreted as the donor/potential donor's perception of value. In this sense, they represent the minimum necessary for interaction in a value co-creation process. The consequence, donation intention, was reflected by the postings' "Comments."

For the reason that it was intended to investigate whether the pandemic of COVID-19 intervened in the value co-creation between online donors/potential donors, the pandemic outbreak was considered as an antecedent variable.

It is relevant to point out an insight in relation to the donation intention which was brought to this study from the qualitative step. In such a field like the third sector, when online users begin to follow organisations (on Twitter or Facebook, for example), they are generally current donors or volunteers. In some cases, online users begin to follow the organisation for the reason that they are searching for the "right" NPO to donate, but they soon become engaged with the NPO's cause by promoting it online or by working as volunteer, or even by donating. All these actions express engagement.

b) Sample and Preparation of the Database

As mentioned earlier in this section, the social networks chosen for this study were Twitter and/or Facebook.

The number of likes, shares and comments for every NPO were collected after inductively classifying the posts based on the DART elements, with the intention of detecting the presence of an association between the number of publications, DART, and reactions.

The total database comprised 757 posts. The gathered data refers to the period between July 2019 and June 2020. 405 posts were analysed from NPO-Cancer, 197 from NPO-Exceptional Needs and 155 Posts from Health Problems.

The data were organised in a broad spreadsheet containing the details of its characteristics according to Table 9. The postings were categorized inductively into DART elements. Since this attribute was not identified in the preceding qualitative step, risk sharing (equivalent to the 'R' element) was not considered for analysis. Column 3 specifies each DART element, that is, what was considered in the inductive classification as Dialogue, Access, and Transparency. Because "Likes," "Comments," and "Retweets" were not inductively

categorized, they are marked as N/A - Not Applied.

Table 9 - Database Organisation

Variable	Explanation	Posts inductively classified according to DART Elements	Number of (DART) posts according to each NPO
Likes	Total of likes that the respective post received	N/A	N/A
Comments	Total of user comments the respective post received	N/A	N/A
Retweets	Number of times that users forwarded the post, by retweeting it	N/A	N/A
Dialogue (D)	Dialogue entails both exchange of information and the establishment of shared beliefs via constructive interaction (of knowledge and experiences) (Gummesson and Mele, 2003)	Dialogue classification includes general information, any Throwback Thursday posts (TBT – going back in time), partnerships between NPO and other companies, tribute messages, a reading suggestion, etc.	NPO-Cancer: 205 NPO - E. Needs: 129 NPO - H. Problems: 94
Access (A)	Customers want access to experiences. It is not just the "owning asset". Ex: drinking an export type coffee in a supermarket (Klafke and Didonet, 2020).	Access includes an appeal to interact with the NPO, posts by partners incentivizing donations to the NPO, visits etc.	NPO-Cancer: 175 NPO - E. Needs: 65 NPO - H. Problems: 27
Transparency (T)	The availability of information has increased. Customers are increasingly able to have access to previously unavailable information (Klafke and Didonet, 2020).	It combines the organization's trustworthiness with the consumer's information. Annual reports and donation reports, as well as videos of other organizations donating to the NPO, are examples of transparency.	NPO-Cancer: 25 NPO - E. Needs: 3 NPO - H. Problems: 34

Source: Author (2021)

Each post was categorised according to the DART elements for the purpose of comparison and analysis. Even though shares and comments may be considered donation intention, this study chose to focus on comments, for its deeper degree of psychological involvement with the post, hence engagement (Kim and Yang, 2017). For analytical purposes, the DART elements were coded as follows: 1 (D - Dialogue), 2 (A- Access), 3 (T - Transparency). All posts were classified as "before" (1) and "after" (2) the COVID-19 pandemic.

The data analysis process was repeated for each of the companies studied separated for several reasons. Firstly, because of statistical stability, as the data were non-parametric.

Secondly, NPOs have distinct characteristics and sizes. Thirdly, while examining the donors´ reasons for donating it was revealed that some had a clear preference for one NPO over another, which was mostly related to the NPO's cause. As a consequence, it was chosen to measure them separately.

3.2.2.3 Quantitative research design: data analysis

The Statistical Package for the Social Sciences (IBM SPSS) software was used for the correlation analysis, which was the descriptive statistics technique chosen for the analysis of the proposed relationships.

Descriptive analysis included mean, standard deviation (SD), median, maximum, and minimum values for continuous variables, and frequency distribution for categorical variables. The Kolmogorov-Smirnov test revealed that all p-values were less than 0.001, indicating that the distribution was not parametric. As the Levene's test revealed that the variances were homogenous, T-tests were performed to see whether there was any statistical difference between the postings examined before and after the epidemic outbreak. Spearman correlation coefficient was used to test correlations for the quantitative variables. Descriptive level of $p<0.050$ was adopted for all analyses.

Since the obtained data offered longitudinal analysis, it was chosen to compare likes, shares, and comments before and after the Covid-19 pandemic outbreak.

For the sake of a statistical stability issue, the variables Access (A) and Transparency (T) were combined as DAT2. Therefore, Dialogue is one category, while Access + Transparency is the other. Table 10 summarises the chosen methodology.

Table 10: Data Collection and Analysis Technique

Research Design	Method
Approach	Qualitative and Quantitative - Mixed Method
Type	Exploratory and Descriptive
Method/Strategy	Multiple Cases
Sample	3 NPOs and 6 Donors (qualitative phase) = 3 cases with 12 interviews in total Observations noted in the telemarketing sector of each NPO (qualitative phase) NPOs' documents and reports (qualitative phase) NPOs and - online users - Donors and Potential Donors (Quantitative phase)
Data Collection Technique	1 - Interviews (Qualitative phase) 2 - Observations (Qualitative phase) 3 - Analisys of Reports (Qualitative phase) 4 - Online Posts (Quantitative phase)
Data Analysis Technique	1 - Inductive and deductive Approach with MAXQDA software 2 - Inductive and deductive Approach 3 - Inductive and deductive Approach 4 - Statistics with SPSS Software

Source: Author (2021)

4. RESULTS AND DISCUSSIONS

The presentation follows the ordering that corresponds to the key questions in blocks 1, 2, and 3 of the interview script in order to bring the findings obtained from the qualitative phase in a systematic manner: (i) NPOs' and donors' profiles (ii) donors' and NPOs' opinions about value co-creation and donation, (iii) Predecessors and reasons for co-creating value and donating (iv) Donors´ and NPOs´ experiences involving value co-creation, (vi) feelings and outcomes involved in these actions. Finally, the final topic of this chapter is related to the DART components' association with donations.

4.1 DESCRIPTION OF THE SAMPLED NPOs AND DONORS

The studied NPOs are located in the South of Brazil. NPO-Cancer is an NPO whose objective is to help and assist children and adolescents with cancer, as well as their families. In 2019, the NPO-Cancer assisted over 4,000 youngsters across Brazil. The NPO celebrated its 29th anniversary in 2020. The two managers that were interviewed are graduated and post-graduated in Business Management and have worked for more than 8 years in the third sector.

NPO-Exceptional Needs advocates for the rights of disabled children. It assists children with disabilities (Down syndrome, Autism, children with limited motor mobility) inside a broad range of specializations (speech therapy, teachers, physiotherapy) throughout their lives.

NPO-Health Problems is a social organization with a pioneering methodology that supports children who have been hospitalized, primarily due to respiratory health problems, and who are living in poverty by encouraging their families' economic and social self-sufficiency. Two managers were interviewed: one social assistance that has worked for 8 years at the institution, and a marketing manager working for 2 years at the organisation. The marketing manager is concluding her graduate degree in Accountancy.

As mentioned in the methodology section, the organisations were asked to choose two frequent donors that have made money donations for several years. Tables 11a, 11b, and 11c summarise each donor and manager profile as follows:

Table 11a: Donors' and NPO-Cancer Managers' Profiles

NPO-Cancer Donor A (Male)	NPO-Cancer Donor R (Female)	NPO-Cancer Marketing Manager (Female)	NPO-Cancer Telemarketing Manager (Male)
64 years old Graduated in Business Management Retired, but owns an accounting company	62 years old Incomplete graduation in Business Management Retired, but donates money and works as a volunteer	33 years old Complete graduation and post-graduation in Business Management	45 years old Complete graduation and post-graduation in Business Management

Source: Author (2021)

Table 11b: Donors' and NPO-Exceptional Needs Managers' Profiles

NPO-Exceptional Needs Donor "V" (Female)	NPO-Exceptional Needs Donor "F" (Female)	NPO-Exceptional Needs Social Assistant Manager (Female)	NPO-Exceptional Needs General Manager (Female)
67 years old Graduated in Chemistry Retired, but still teaches at school	65 years old Post graduated in Marketing and winemaker Owns and administrates some companies	35 years old Graduated and post graduated in Social Service	67 years old Graduated and post graduated in Business Management (Marketing)

Source: Author (2021)

Table 11c: Donors' and NPO-Health Problems Managers' Profiles

NPO-Health Problems Donor "L" (Female)	NPO-Health Problems Donor "M" (Female)	NPO-Exceptional Needs Marketing Manager (Female)	NPO-Exceptional Needs Social Assistant Manager (Female)
70 years old Graduated and PhD in Geography Retired - University Professor	70 years old Graduated and post graduated in Economics Retired - Public Service	34 years old Finishing graduation in Accountability	59 years old Graduated and post graduated in Social Service

Source: Author (2021)

All participants have been working for more than 5 years with or in the third sector. The donors were suggested by the NPOs themselves, as they are donors who are very involved with the organisation.

4.2 VALUE CO-CREATION BETWEEN NPOs AND DONORS IN AN ENVIRONMENT RULED BY INSTITUTIONS - SPECIFIC OBJECTIVES "B" AND "C"

This section corresponds to the description of the results regarding specific objectives 'b' and 'c', i.e, the interaction between NPOs and donors in an environment ruled by institutions, and the creation of a model of the value co-creation process in the donation context.

4.2.1 Value co-creation in the donation context

Randall et al. (2011) and Yi and Gong (2013) summarise value co-creation as a multidimension concept whose main dimensions include dialogue, connection and commitment. Prahalad and Ramaswamy (2004) state that value co-creation involves four basic elements, such as dialogue, access, risk sharing/management, and transparency.

In the donation context, it was possible to see that value co-creation has two components. The first one refers to the DART model, which comes from the literature (whose elements were ratified by respondents (donors and managers). The second component came from respondents, and it is related to what they individually add to the concept that can be considered analogous to value co-creation.

For Donor "R", value co-creation is a goal; an objective, something to be achieved: *"Value co-creation is an objective that will engender concrete results, as long as it is collaborative."*

The literature says that value co-creation is a form of experimental interaction. It suggests an intention to connect (Ballantyne et. al, 2011), but according to donor R, it is a means to reach something, and it only happens if this social action is collaborative. This meets the foundations of value co-creation, where the concept refers to processes, sequence of activities, through which actors collaborate in order to create value (Ind and Coates, 2013; Osei-Frimpong and Owusu-Frimpong, 2017).

Another respondent defines it as coming together, becoming a part of a sum that would bring people out of terrible misery and, in the end, make people feel joy and satisfaction. Donor A says:

> *"If everyone thought this way, about the importance to help the other, the little thing done would be a lot in the end. The total of people involved is going to generate this greater whole, offering joy and satisfaction to everyone. Co-creation means adding value in the entire chain because it makes people socially aware. When a person is in need (due to an illness), I imagine that he/she feels unprotected, helpless… The co-creation in this whole process is a huge emotion that comes from seeing and getting the work done."*

> *"I am convinced that the amount I monthly donate will be added to others, which end up changing a family′s life".*

For donor M, only when the family assisted is healthy, economically and psychologically stable is when she really sees the result of the whole value co-creation process. Consequently, being involved in the process of exchanging resources, is not enough for her. Only when the result of everything is positive, when the process results in social benefits, it is when she believes it is over. Donor M exemplifies donation as experiences that awaken fraternal connection, reduction of marginality.

Based on the excerpts above, it is feasible to conclude that value co-creation is a process (as has been found in many studies), a means to an end. Nonetheless, according to the participants, it should raise social consciousness, assist those in need, and minimize marginalization in the donation environment. The accomplishment of "the greater whole" (cited by Donor A) brings joy and happiness to the whole network. These feelings arise when an NPO, in this example NPO-Cancer, achieves its goal of assisting cancer patients (children) or families in need. This process's outcomes (satisfaction and joy) benefit everyone involved, not only the beneficiary (patient), i.e., the donor that feels satisfied by helping somehow, the workers that are able to keep their jobs and assist the children and their families, the community that knows it can count on this NPO, the patient itself that knows he/she is getting treated and so forth. It is the ecosystem evidence in the value co-creation process in the donation context. The institutional environment promotes such value (internally - religious beliefs or externally - donation certificate).

The excerpt above highlighted some perspectives on value co-creation. The service offered by the NPO for its patients is composed of several people, such as the doctors, assistants, attendants, nurses, researchers, donors, government, among others. There is an evidence here that any actor in the process can determine value. For example, the patient who receives the treatment, the NPO who proposes value and receives donation, and the donor who feels satisfaction and joy after the donation act, all of them are the beneficiaries of this value co-creation and can determine value.

It is stated in Premise 10 of SDL that value is unique and phenomenologically determined by the beneficiary. Only the beneficiary of the value co-creation process can identify value aggregations (Vargo and Lusch, 2008, 2014). However, who is the beneficiary in the donation context? Would it be the donor? It has been seen that donors identify NPOs´ value proposition. According to the premise, we can assume that the donor is a resource integrator of the process, he ties the knot. Then, donors would not be the beneficiary and could not "determine value". Nevertheless, their participation in the value co-creation process is fundamental, because without them there can be no money, no work, no treatment, and, hence, no value. Thus, it is noted that the resource integrator, or each actor in the process is able to determine value even if this actor is an indirect participant or a beneficiary.

Usually, the end user is the final beneficiary (Hardyman et al. 2015; Li, 2017; Zhang and Chen, 2018). Consequently, this final beneficiary can determine value. If we zoom out the donation ecosystem, the patients and the families involved in the treatment are the final beneficiaries, and not the donor, who is a value aggregator.

The qualitative research has shown that value proposition can be identified by many actors of the system, depending on the "zoom in" given to investigate the phenomenon. Many actors and indirect beneficiaries identify value in the process, such as the health professionals who often work as volunteers as well sharing their talents, private companies that want be partners of these NPOs, the society that knows the NPO is offering (satisfactory) service, or just general donors of time, treasure ($) or talent (TTT - Donor).

Gummesson (2006) and Grönroos (2011) argue that most research on value co-creation are done without taking into account the network environment in which the phenomenon frequently happens. Simply because it would be too difficult to map.

Back to the qualitative assessment, from the NPO manager perspective, value co-creation seems to be a means to reach something greater and it is close to the NPOs´ cause itself. There is almost an invitation, an opportunity for the donor to participate in this social action - in other words, in this co-creation process. NPO-Cancer states:

> *"... you know, the institute offers an opportunity, I think it's really nice to talk about it. Sometimes we have several negative filters, you know [changes to a pejorative tone] "Ah, you're asking me for money ..." - no! We are offering you the opportunity to help, to join our cause, this is a great opportunity! Do you know what I mean? I think that this is value co-creation: getting together, take this opportunity to participate and save children´s lives; this is our cause!"*

It can be observed a narrative of resource integration that engenders results such as cure, saving a life, accomplishment of NPO´s mission. This resource integration includes time and financial resources, as well as the NPO team's competencies and the patient's treatment itself. This is the value proposal for donors, as it noted by NPO-Cancer:

> *"The great secret of the good result that we achieve (he is talking specifically about donations) is that we humanise sales techniques. Of course, I am not selling or buying anything, but I am employing some strategies to sensitize this donor. So, one of the strategies we do is to avoid discussing pricing and money in favour of discussing values. We talk about the lives, the people who volunteer here, about the importance of our scientific work to find the cure or develop medicines… and with a simple help of 20, 25 Reais, the person may be helping us save a life, help a family in suffering, in need. So, it is in this sense that we work and propose value."*

Consequently, value is created via collaboration amongst all actors involved in accomplishing the NPO's goals. This achievement is only possible if the beneficiary perceives value. According to Vargo and Lusch (2008), organisations cannot create value, but only propose value, as stated in Premise 7, and this value is identified by the beneficiary as stated in Premise 10.

During the observation phase, it was possible to note that NPO-Exceptional Needs was concerned about showing its partners that it would be beneficial for them (private companies) to join a partnership and get involved with the NPO. Emphasis was given to the (positive)

reputation private companies may be related with. The community would have a very good perception of these private companies. It is like demonstrating that they do not only care about money, dividends, but about social causes too.

Concerning the staff, NPO-Cancer reported a similar issue. I was told that the telemarketing team must first understand the significance of their work and why they do what they do (for example, contacting donors and potential donors to request fundraise). Moreover, as observed, it was also emphasized that people must first be motivated to interact with others. It can be observed there is no "one" value proposition since the value proposition is dependent on the actor with whom the NPO wants to interface, and it does not necessarily need to be the beneficiary.

Although it is believed that zooming out the study to gain a broader perspective is important, the system's dyadic relations cannot be overlooked. This is because, as mentioned by the NPO-Exceptional Needs, subjacent motivators, interests, and situations may imply in various behaviours: *"Our value proposition is based on humanisation and emotions. In the awareness that we are all collectively responsible for one another. We have good professionals, some money, the know-how and the good will to change children's lives."*

While NPO-Cancer and NPO-Exceptional Needs propose value in a similar way (focusing on the patient itself and on the good structure (professionals, know-how, capacity, reputation), NPO-Health Problems directs their efforts to demonstrate that they care for the family as a whole, not just the child or patient, and that the benefits the family gets are not only in terms of health, but also in terms of social stability and development.

> *"The whole family is problematic, not just the child with the disease. They are usually unstructured, particularly emotionally…[We show that not only the child has the right to the continuous medication, but the mother can be cared. There are professionals to hear her, to medicate her, to qualify her, to "just be there"]."*

This section offers another insight to the literature, because in the value co-creation (donor x NPO interaction), the NPO is the beneficiary of this encounter, and, at the same time, the one that proposes value to the system. The donor is not the beneficiary, but rather a value aggregator, but still, he/she is able to determine value. That is, in a donation process, the patient or a family member is the ultimate benefactor of the value co-created. The phenomenon has shown that in a system one cannot truly argue that value is defined by the beneficiary (A4 - Value is always unique and phenomenologically determined by the beneficiary), because there is not a sequence of events that lead to a specific beneficiary. Along the system, there are actors collaborating and co-creating value, and so, each actor is capable of perceiving value.

4.2.2 Requirements for value co-creation to take place

This section brings some understandings about the requirements NPOs must have to attract donors' attention to their cause. It also highlights opinions on some reasons why donors decide to exchange resources with the NPO.

In relation to the donor perception about the requirements for value co-creation, each respondent indicated certain attributes which are required for the value co-creation process to take place. Some of these are a person's inherent or developed traits, while others are NPO mandatory characteristics. All of these factors influence the conditions for value co-creation in this particular environment.

The variables identified by the direct observation or added by the participants in the interviews were basic integrators of the value co-creation process, which can be considered requirements for this process. They are presented by the acronym: **SPEB** - Seriousness, Personality, Empathy and Background. So far, they have not been discussed in the literature.

(S)eriousness of the Work:

> *"Seriousness in the work carried out by the NPO favours engagement and partnership."-Donor A.*

> *"....Also, there's the matter of trust. Donors must have faith in the organization to which they are contributing. Everyone on the board of directors, as well as everyone else who works there, must be honest. It should be self-evident that the cash donated to the NPO will be used in accordance with the organization's regulations. You can't have complete control over everything, so you must believe that there are serious and transparent people getting the job done." Donor L.*

So that value co-creation may occur, it is imperative that there be seriousness in the work done by the NPO. Donor A, for example, visits the NPO on a regular basis, reads the annual reports, follows it on social media, and exchanges ideas and information with other donors, despite the fact that he just donates monetarily and does not volunteer.

Some antecedents of value co-creation have previously been recognized in the strategic marketing literature, such as loyalty, cooperation, engagement, and leadership (Neghina et al. 2015; Zhang and Chen, 2008; Leclercq et al. 2016). These factors are inherent in the individual (or his activity); A personal attribute that facilitates the process of value co-creation. Seriousness, on the other hand, is related to the NPO's character and the work it does. It comes from the outside to the (inside) process; it is a trait of the organization, not of the person. As a consequence, value proposition does not really matter in this situation, because if the donor has heard negative rumours about the NPO, it does not really get the chance to propose anything.

To my knowledge, this organisational element - seriousness of the work - has not appeared as a predecessor of value co-creation.

This research also revealed human attributes that enable value co-creation in an institutionalized donation environment, such as when people are brought together because they share similar values (awareness about the importance of donation). The intrinsic variables were as follows:

(P)ersonality: From the Greek *Persona*, mask, which represents a person's style of interacting with the world, the individual in his relationship with the world. It is frequently described in terms of an individual's most prominent traits as a result of genetics, experiences, and the environment (Nicholson, 2003; Westjohn and Magnusson, 2012). In this way, Donor A declares: *"The person's personality or even his/her life stories are components that promote value co-creation."*

Here he explained that if a person is aware of what happens around him/her, as well as if he/she thinks about social issues and is attentive to them, this should encourage the co-creation of something greater to society. This should encourage the person to interact and engage with an NPO's cause and be part of this value co-creation chain (he used the word chain, although I believe he meant network). Another donor adds: *"Some personal characteristics indicate some behaviours. Some actions are already expected, understand?" (Donor L)*. She reports that inspiring, excited people end up influencing others:

> *"If I come here extremely happy to tell you that I support a non-profit organization and that it provides me great joy, and that today I went there, that I contributed with time, money, and attention, and that "it made my day," this enthrals other people. Excitement is contagious, and I believe it motivates people to step beyond of their comfort zone."*

Similarly, Donor V states:

> *"Any long-term volunteer in the third sector has already incorporated this activity into his or her life. Helping, donating, and co-creating value are all aspects of a person's personality. There are some people who get temporarily involved for a time, but after a while they realize they do not have the "profile" (she flicks her fingers to show it is "in quotes"), so they shrink away and do not insist. Actually, some people never had the actual willingness and attributes to become involved and assume his commitment"*

Besides, Donor M complements:

> *"...Some individuals have a social profile because they already want to help others - this is a personal characteristic, you know - they always want to help others.*

Donor M is not particularly referring to the third sector. She says that some people help for personal interests, while others help because they feel compelled to do so; they feel a call.

(E)mpathy: Empathy, according to the participants, is required for value co-creation:

> *"We have never conducted a donor survey, you know, such a survey could be interesting: why are you financially helping, right? I cannot be sure, but I think there are a lot of people, too, who must have that same bias. So, I think that it is being empathic: either you have been through the situation, or you put yourself in the person's shoes and this engages you." NPO-Cancer*

> *"There are individuals who walk by a homeless person and do not see them, or who pass by a child on the street and do not notice it; in this regard, there are people who do not care about this. Many individuals answer "no," claiming that it is a state obligation and that they already pay a lot in taxes and will not spend any more because it is not their obligation. - Donor L*

Donor A usually answered to the questions very emotionally. His answers often contained analogies and/or examples:

> *"When a person is in such need, cancer in this case, I imagine that he/she feels unprotected, helpless. When someone extends a hand, it is rewarding. I'm from the countryside, where people have to go to the city for medical aid or other services. Consider what it would be like for a person to arrive from the countryside, with financial problems, and find no one! She/he is completely powerless. This, I believe, is the most important value and demonstration of citizenship, of love, of respect, of empathy. See, a person is not in need because he/she wants to. And even if it had been provoked, like a car crash, he/she would still have the right to be properly assisted ... NPO-Cancer is doing the part that our government should do. In reality, this is the feeling, that someone is still doing something for someone". Donor A.*

NPO-Exceptional Needs' manager state that empathy is:

> *"...something you learn; it is something given by example. My father had always been very strict and demanding about our attitude towards the disabled. He was a role model and had always said, "it can happen to your family in the future; it can be your son".*

Donor V, on the other hand, states that the lack of empathy and selfishness are two demotivators of donation:

> *"Several times, individuals want to donate, but when the time comes, when the effective moment of help, collaboration, or engagement arrives, something prevails, so I believe you should truly include empathy and good will into your daily actions, into your life, but for real." Donor V.*

Here, there is an indication of an institutional variable which is the mindset. The mindset to incorporate this social action in a person´s life. Mindset is a psychological facet, which indicates a determining state of mind, that stimulates individuals' choices (Chandra and Shang, 2019). Hence, it may be said, that it stimulates value co-creation, donation, commitment etc.

Empathy is ignored by the literature as a requirement element of value co-creation. However, it makes sense to find it in this donation context, as the donor's empathy towards the disease can sensitise him/her and instigate their interaction with the NPO, which turns into engagement through greater participation in the value chain.

Empathy towards others increases one's satisfaction with life and happiness. Tkach (2006) found empirically that those who routinely showed kindness to others (e.g., smile or

express empathy) reported greater levels of happiness and were more hopeful in life.

(B) Background:

> *"Perhaps it would have been more difficult to become involved with social problems if my parents had not provided me with a basic education (in values) and made me aware of the financial difficulties we were experiencing, perhaps it would be more difficult to get involved with social problems."* - Donor A.

Both Personality and Background are centred on child rearing, whereby citizenship is shaped. Yi and Gong (2013) have already mentioned that value co-creation involves citizenship behaviours that are developed since childhood. Citizenship behaviours (including volunteering) are a demonstration that the person is committed to a better society. This refers to the third characteristic related to the process of co-creating value identified by Austin and Seitanidi (2012): transformational collaborations, which goes beyond the first two stages, which are more transactional (related to exchange and eventual relationship). Transformational is a higher level of convergence as it intends to co-create major changes in society. Donors and NPO unite their interests and ideals to establish social connections that favour social improvement. This collaboration already suggests a value co-creation experience: *"The person, as a transformative force in society, and the corporation, as a socially responsible entity, must continue to complete the task. So, do you understand? We help donors in feeling more (emphasis on "more") responsible for social change."* NPO-Cancer.

As this topic is about value co-creation between NPOs and donors in an ecosystem environment ruled by institutions, Figure 8 exposes some components identified so far during the interviews and observations steps.

Figure 8: Elements of the value co-creation system in a donation environment
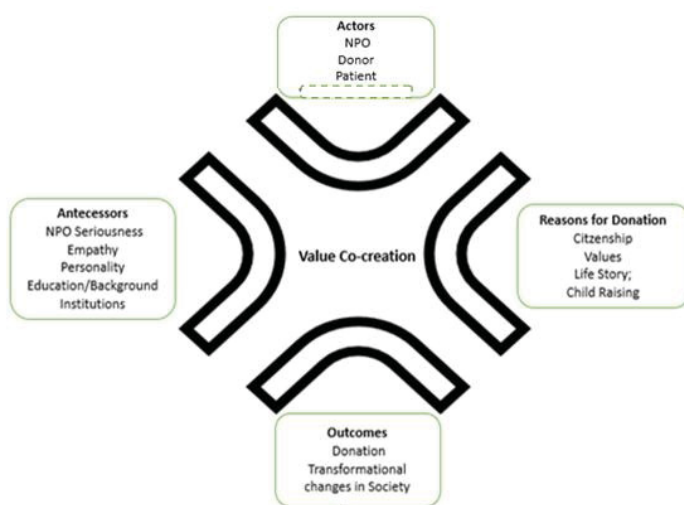
Source: Author (2021)

It is important to recognise that figure 8 should not be interpreted as a process. Otherwise, it summarizes the most often stated components connected to the value co-creation process that were identified in qualitative approach.

Value co-creation has a narrative of resource integration (of time and money etc.) and competencies (work of the NPO team, experts studying the disease in the research centre and the treatment of patients) that generate results, implying that value is created through the collaborative efforts of all actors involved.

4.2.3 Donor's and NPO's activities and experiences involving value co-creation

This section aims to identify actions and attributes of value co-creation, as well as to describe the interaction between NPOs and donors following the value co-creation DART elements.

Grönroos (2011) points out that value co-creation is usually related to an all-encompassing process. In value co-creation, people interact generating their own experiences, which form the basis of the value that is determined by them (Prahalad and Ramaswamy, 2004).

All interviewees confirmed the presence of one, two or three essential attributes of the DART model that enable value co-creation. Although there is substantial evidence of dialogue and transparency in the donor x NPO interaction, other essential components, such as trust and knowledge, stood out in this context. Table 12 (Appendix) exposes them.

None of the interviewees made explicit "risk sharing" which is one component of the DART model. This may be because the two biggest institutions (NPO-Cancer and NPO-Exceptional Needs) are nationally known and recognised for their work. Additionally, these NPOs have ambassadors (football players) and web influencers that give more credibility to the organisation. Perhaps, all of this supports access and risk management.

NPO-Health Problems, on the other hand, is not so well-known in comparison with the two other NPOs. In this NPO, those who co-create value are generally small companies or locals that have already cooperated with it. It means that donors have "seen" the problems that the NPO faces on a daily basis and have been there long enough to know how serious the work and money management is done.

Either way, the boundary between risk management and transparency is subtle. While the former refers to an organization's failure to report information that might harm the consumer/beneficiary, the latter refers to efforts that promote transparency. Because the sampled NPOs are well-regarded and credited by society and its volunteers, and have proven a high level of transparency, this variable was not even a source of debate for them.

To compete for resources, successful non-profits must constantly demonstrate progress toward its mission, release financial reports and communicate the organisation "story" to call attention to the work they execute (Epstein, 2018). These are the acts that the NPOs under investigation seem to be concerned about.

The Yin and Yang model (Figure 9) is presented to reflect the notion of the value co-creation process as revealed in the qualitative study. It is important to keep in mind that this model is simply for representation and educational reasons and does not imply any philosophical meaning. It is an attempt to exemplify the relational exchanges given that the marketing literature has failed to offer a clear exemplification of how actors contribute to the beneficiary.

Figure 9: Yin and Yang of Value Co-creation
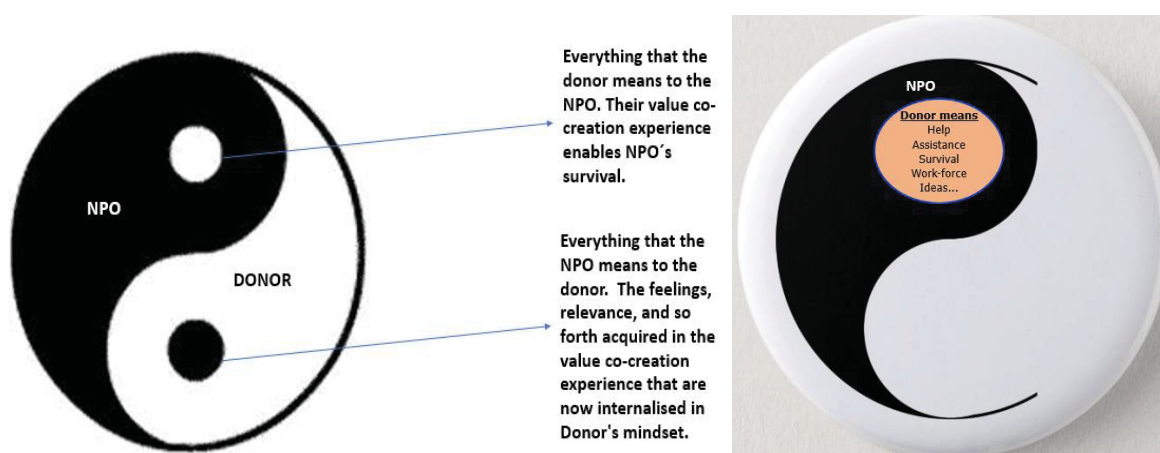
Source: Author (2021)

Figure 9 illustrates a part of the interaction and exchange of resources, skills, and competences between the Donor (Yang - white) and the NPO (Yin - black). This interaction has left an indelible impact on each of them, as they remember the most memorable elements of their value co-creation experience (symbolised by the white circle in Yin and by the black circle in Yang). Thus, the NPO will later engage with another white part (Yang) (another stakeholder, beneficiary, donor, or another NPO...), and each of them will achieve or remember "something" else throughout the new interaction.

If a donor is not interested or willing to engage with the NPO during an interaction, the organization does not fulfil its objectives and no exchange happens. The environment remains unchanged. A joint activity is a type of social interaction in which two people coordinate their actions in space and time in ways that have an impact on the environment (Knoblich et al. 2011). Integrating activities, including events organized between the NPO,

donors, the community, and with the participation of those who are assisted, were mentioned as significant co-creation experience or ways of raising funds.

A manager (NPO-Exceptional Needs) declares:

> *""The joy and happiness of the children are to be together at the event; there's also a lot of expectation. Children perform in our "feijoadas" (pork and bean stew) group celebrations; they dance and sing, and it's so pure, you know? Feijoadas, as a traditional cultural aspect, brings many people together. It's a joy.... These yearly events are crucial. Money comes in, and we get everything. For example, during this "feijoada" event, everything is donated: the work is donated, food is donated, decoration is donated, and we work there enthusiastically all day long. It is the same at our typical midwinter party, the 'June party." NPO-Exceptional Needs*

It seems that when actors co-create value through multiple ways (visiting, joining events, working) , people tend to donate or, at least, get more involved with the NPO.

The environment and engagement have proven to be a key factor in value co-creating experiences. NPO-Cancer, for example, employs a management model with subordinates that is focused on donor engagement strategies. According to this approach, engagement entails attracting the donor's attention, evoking emotional reactions, engaging in the cause, and finally making a financial donation. Engagement is a component of organizational strategy.

For Donors A and L and NPO-Health Problems, engagement is a frequent and continuous commitment. In this way, different people have varied ideas about what it means to be "engaged" in a value co-creation environment.

NPO-Health Problem states:

> *"Money donations alone do not constitute engagement. Donation is nearly the end of everything. Engagement takes time and effort. An engaged donor wants to know how the organization is doing, cares about the hardworking staff, the children and families who have been helped, and all of the actors involved (in the ecosystem). Someone who is interested in sharing a publication on social media demonstrates that he or she appreciates the organization's work by doing so." NPO-Cancer.*

One last example of social engagement was mentioned by Donor R. Although she was never truly engaged in the third sector before her nephew´s treatment, she attended the service provided by the NPO-Cancer to treat her nephew. During her relative's treatment, she could interact with a variety of people, including nurses, physicians, other patients and family members in agony; donors, cleaners, and physiotherapists. She could also keep track about what the volunteers were up to. From the moment she got in touch with those participating in the value co-creation process, this new experience and this entire new circumstances influenced her feelings and made her engage not just via money donations but also through her voluntary (labour) efforts. She was involved in several minor social activities from another NPO with whom she had previously worked, where she learned new skills and ideas to offer to NPO-

Cancer and co-create with. She brought fresh ideas, insights and experiences from her previous NPO involvement.

Figure 10 presents a model that shows the value co-creation process in an institutionalized donation environment. It is based on interviews and observations and aims to illustrate the interaction between non-profits and actors.

Figure 10: Value co-creation model in an institutionalised donation environment
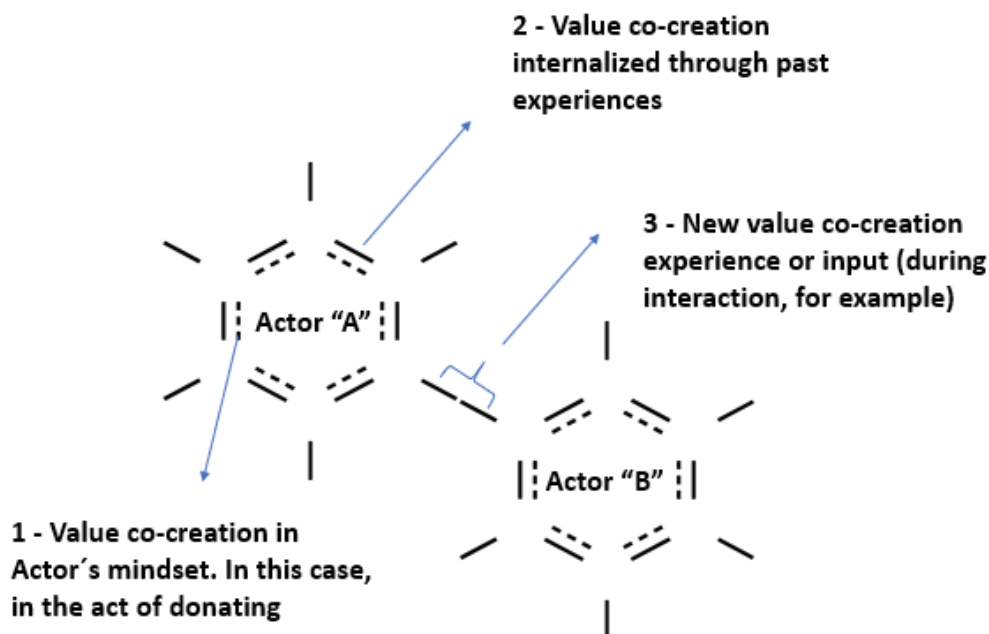
Source: Author (2021)

The proposed model of co-creation in an institutionalized environment is based on the benzene ring of hydrocarbons, which is a hexagonal ring of carbon-containing structures that maintains equilibrium through connections' alternation. In value co-creation, the alternation of connections is represented by experiences, activities, and co-creation attributes that are added to the value co-creation. All of this is ruled by the institutionalised environment. For example, The NPO's value proposition is not only for the beneficiary, but for every actor in the system. The donor (Actor "A" in the figure) recognizes the value proposed by the NPO and decides whether to interact (or not) with the organization ("Actor B") by co-creating value. The donor (Actor "A") has his or her own mindset and beliefs (shown by the dotted lines), and past experiences (more recent and represented by the external connections – superficial layers). The dotted lines and the superficial layer that move along the ring represent the donor invoking an action or an attribute according to each (new) process of value co-creation; according to each new interaction or actor.

4.3 INSTITUTIONAL VARIABLES IN THE VALUE CO-CREATION PROCESS - SPECIFIC OBJECTIVE A.

Although some insights were already given in relation to institutional variables, this section elucidates those most used by the participants.

4.3.1 Values - Religion - Social Influence - Isomorphism

Some code clusters between values and religion could be identified using similarity analysis. Religion and values are two institutional variables that influence behaviour. Religion and values are external community elements within the institution. Values and religion are components of an integrated system of common principles in the social domain (Parsons, 1991). That is, the institutional environment of a community is made up of individuals who share the same beliefs. This indicates an existence of institutionalisation in the value co-creation process through external variables.

Respondents eventually came back to the word "values" in their statements: personal and civic values, values established during child-rearing, and values ingrained in community thinking.

Donor A and the NPO-Cancer marketing managers were the individuals who used the word "values" the most during the interview. A sense of identity and the desire to declare "values":

> *"When we contact donors or potential donors, we show them why people (patients) are here; they are not here for sightseeing. They are here because they are in need. We talk about values. We showcase the individuals whose lives we impact and how they (donors) may be a part of it." NPO-Cancer*

Here is an example of how Donor A perceives monetary value: *How much is 500 reais for me today?" Regardless of whether it is or not (...), what about 20 reais for me today? Perhaps a couple more litters of fuel in my vehicle. But what about the 20 reais for the less fortunate?" Donor A.*

Similarly, he criticizes society as a whole for the lack of civic responsibility and moral values. He clarifies:

> *"For me, the term "value" has a deep meaning. It's quite intense, especially given the current pandemic Covid-19 pandemic. We are morally bankrupt. So, in my opinion, an organisation wanting to undertake on a significant task demonstrates that someone is doing something. I believe NPO-Cancer is doing just that, showing its viability, that it is possible to help those families who come from the countryside and have nowhere to stay, no support to care for their children, no food, no medications." Donor A.*

Solidarity is also a citizenship behaviour, and people tend to learn it in childhood. Without

solidarity there is no social survival (Boechat et al. 2019). It may be related to religion, conviction and child-rearing, as identified in this study. Some participants stressed the importance of solidarity in this specific pandemic time.

From the field notes and from the interviews, this study endorsed that past experience and habits contribute to future value co-creation. In fact, value co-creation may be considered a proper social action.

Donor V says her father had always donated and sometimes even took her to volunteer at some NPOs: "*"My father's family was extremely involved with the community in need; thus, donation act and going to the church have always been part of our family customs."* Donor V.

Donor A has always donated. He started donating to one Spiritist Centre and then went to NPO-Cancer on the suggestion of his niece. His family has always been involved with social causes, and he was touched by the stories his niece told him about the children, and he decided to donate to NPO-Cancer too.

Donor L experienced something similar: *"In fact, I think I inherited my family's donating habit. While my grandmother was alive, - my grandmother was Spiritist too -, she worked in a Spiritist centre that sheltered the elderlies, and I grew up in that environment."* Donor L.

The remarks above reveal a lot about how the environment influences people's behaviour, particularly the legitimacy of the donation habit. However, this is also related to emotional and personal values, and it refers to the family memories derived from previous value co-creation experiences.

Specifically related to religion, Donor A says: *"I am a member of the Spiritist Center, and there we make monthly payments to a number of families that we help - we don't sustain them, it's different. We provide financial and emotional support, and it is impossible for us to be uninvolved in their lives."* Donor A.

Religion has a strong effect on Donor M's donation awareness. She donates out of "penitence". She assigns responsibility to the middle and upper classes, believing that such classes should engage in some stage of the value co-creation process, whether as a service provider, a "philosopher" of social solutions, a promoter of the NPO's cause, or, finally, a financial donor. She understands that value co-creation and donation are important ways for NPO-Health Problems to achieve its goals, and that the middle and upper classes should devote more money, time, and attention to social concerns.

Religion is an external variable of an institution's community. Religion is a component of a socially integrated system of shared values (Parsons, 1991; Joas, 2001). That is, people

with the same shared values compose a community's institutional environment. Donor A belongs to religion (Spiritism), whose doctrine has a premise of helping others; doing something for the benefit of others. So we have the term "religion" as well as religious doctrines. People can visit the Spiritist centre without necessarily doing good actions. As a result, generosity and giving is a unique feature of this individual's own mentality.

After taking into account all of these aspects, we can infer that the institution plays an important role in this donation context. First, it has been shown to be a predictor of the donor's intention to co-create value. Second, because the NPO recognises the institution's relevance in this environment, when addressing donors and potential donors, it evokes memories of value co-creation from other donors, reinforced by a sense and call of citizenship, social responsibility, and strong social appeal. It is the system interfering in the actions. This was evidenced during the observation step.

Donors A and V have suggested that when there is a mindset of donation, people co-create more easily. This donation mindset directs behaviours, and it makes people think and act in a similar way. Donor A and Donor V's families are isomorphic. That is, they witnessed their parents and relatives donate, and they now have similar practices. If an action is widely validated and legitimized among peers, it is likely to be adopted by others (Friel, 2017; Casidy et al. 2014). In this sense, the act of donating may be adopted by the donor's friends, co-workers, relatives, descendants, and so on, establishing an atmosphere that is conducive to this belief. This evidence the existence of institutionalisation in the value co-creation practices through external variables (habits and tradition): *"I donate because...well, it's part of me, right, this value; for me, it's like paying for water or electricity; it's already a lifelong payment, a responsibility." Donor-M*

Individuality, according to NPO-Health Problems, is the reason society lacks some social habits, such as the value co-creation mentality and the donating habit.

According to Donor L, certain nations, like the United States, are more active in the third sector than others. She stresses that in the United States, there is a more deeply ingrained culture of donating that extends beyond the third sector and includes universities, as many *alumni* or successful entrepreneurs have the habit of donating to universities. She says that in Brazil is already difficult for individuals to donate to health and even more difficult for them to donate to education.

4.4 OHER INSIGHTS: FEELINGS AND OUTCOMES INVOLVED IN THE VALUE CO-CREATION PROCESS

Although this section was not part of the research's objective, these findings were essential to understanding the effects of value co-creation in the donation act. That is why they are a complement of the findings.

The experience of value co-creation has a strong emotional influence on the individual. This refers not just to the regular beneficiary, patient, or NPO who receives the donated money (benefit), but also to the donor.

NPOs indicated throughout the discussion that the majority of long-term donors have particular institutional qualities that inspire them to engage with them and truly help/carry on the cause. Religion, child-rearing, past social experiences, and personal/common values were these institutional variables revealed through the content analysis of the 12 interviews. Donors became involved after learning more about the NPO and witnessing the benefits it provides to society. Donors became aware of the organization's needs and then convinced others through word-of-mouth (WOM) or social influence. This is consistent with the findings of Russo-Spena and Mele (2012), who claim that value co-creation processes (DART) are beneficial and ratified after the client is pleased or word-of-mouth spreads.

MAXQDA's cluster analysis identified a set of codes based on feelings and donation. That is, the feeling triggered during the donating act resulted in the formation of this cluster. When donors work together or interact, value co-creation occurs. The majority of them expressed satisfaction as a result of this process.

Value co-creation is unquestionably a positive experience, particularly for Donors V and A. Several times during the interview, they were emotional, and several of their responses changed their tone of voice.

For Donor A, there is no "simple" sense of accomplishment when making donations, but a sense of civic duty accomplished and joy. Civic responsibilities represent social values that help to preserve social standards in a society (Weber, 1958; Maio, 2006). In the case of Donor A, this value stems from his family's upbringing and previous experiences, along with his family's social influence, since his niece and father were both involved in the third sector. He states: *"That is what awakens us: why am I not doing it? ... it is the feeling of carrying out an obligation". Donor-A*

Donor L describes a value co-creation event and its outcome:

> *"...And the person, the volunteer, who goes out there to show affection to the child in the hospital or here at the Institution. I will give you an example: when I comfort a child on my lap, I feel great joy; I leave the place feeling grateful that I was able to show affection to a child who has no support, no family, and nothing. That makes me so happy that I can't wait to go back to the hospital the following week." Donor-L*

Donor R feels good after interacting with the NPO, and each contact culminates in a sense of usefulness.

"Being a part of this is such a fulfilment, an inner thrill" adds another Donor.

"*What should I say to you? I'm not compelled, but my mind keeps telling me that this is the greatest thing I've ever done. Donating is a sort of self-satisfaction no one else should be aware of, but the donor himself/herself."* Donor-V

All the outcomes seen in the donors' domain were associated to their feelings, which is a personal benefit. NPOs, on the other hand, benefit much more because they must raise funds in order to survive Engagement was an outcome mentioned by all NPOs, but one consequence stands out due to its peculiarity. NPO-Health Problems believes that the most important and best consequence of this value co-creation process is not just being able to recover from the disease. They care about the family and want to provide economic and psychological freedom to the family and the community so that they can pursue their social rights. They offer a wide variety of (free) services to the family, including as courses, psychological therapy, or attorneys who assist abandoned moms sue the father if he does not pay alimony, among other things.

NPO-Cancer understands that the ultimate result of this process is the opportunity to sustain performing its work: *"We expose the community the true reasons why individuals are here; we talk about these (personal, social) values, the lives we touch with our work here ..."* NPO-Cancer

An experimental study in Zurich was based on sentiments elicited during the act of donating (Hill et al. 2017). Some value co-creation outcomes of their research (satisfaction, word-of-mouth or engagement) have previously been reported in the literature (in Storbacka et al. 2016; Daz-Perdomo et al. 2020). It is important to note, however, that engagement may be both a predecessor and an outcome. For instance, when a person is already involved (predecessor) in a social cause, she/he co-creates and is more likely to keep on co-creating value, as shown in this study. However, engagement may also be a consequence: experiencing value co-creation and being part of something "bigger" provides an inner joy and leads to an individual's engagement with the NPO's cause. It has been demonstrated that the more they interact, the more engaged they become, since the effects are visible.

4.5   THE   ROLE   OF   DART   ELEMENTS   INTERACTING DONATIONS/CHARITABLE INTENTS - MAXQDA ANALYSIS

This section aims to present the results corresponding to the specific objective "d" of this study. Without exception, all participants acknowledged the presence of one, two, or three essential DART model features that enable value co-creation. The only DART element that was not directly addressed was risk sharing. The excerpts below highlight key findings that indicate how value co-creation interferes with the donation process, according to participants' perspectives.

The presentation refers to each value co-creation element separately. It also indicates its own subcategory of analysis defined throughout the coding procedure.

4.5.1   Dialogue

Code List	Managers	Donors
⌄ Dialogue		
Interaction Facilitates Value Co-crea	■	
Knowledge in Relation to the NPO's		■
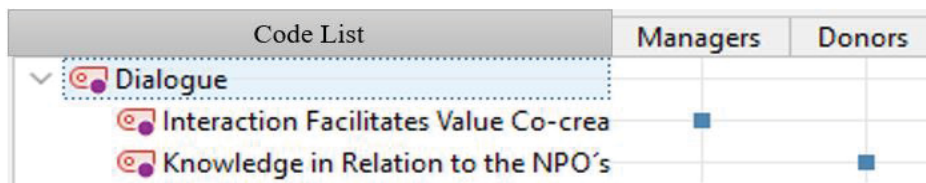
Figure 11: The Dialogue Factor
Source: Output MaxQDA (2021)

The category "dialogue" was identified as an important component in the process of value co-creation and donation act. Each group (donor x NGO) views this category as a part of value co-creation, although from a different angle.

For managers, Dialogue often happens during interactions, visits, and events, among other activities in which donors or potential donors interact with other donors, NPO staff, volunteers, patients, and so on. Through dialogue, people have a greater knowledge of the service the NPO offers. Some people contact NPOs because they have relatives who have died as a result of the disease; hence, once they contact an NPO, they are already attempting to co-create value.

Although events and visits are sometimes considered access for donors, they recognize the importance of the NPO primarily via dialogue. Two main codes should be highlighted: "Interaction as a Facilitator of Value Co-creation" and "Knowledge about the NPO and Disease." The quotations below express some of their thoughts on each code.

Interaction is a facilitator of Value Co-creation

"We present our project to the family and, from that point on, we always emphasize that it is a two-way street, since the family comes, receives certain benefits (care packages; medication, some food, clothing...), but the family receives much more, which is information and autonomy. It is not only a once-a-month interaction. The family must comply with what was agreed." NPO-Health Problems

"We conduct a case study to see what actions we can take with the families. Typically, there are two pillars: housing and social work. These pillars encompass education, health, citizenship and professionalisation (income)." NPO-Health Problems

Knowledge about the NPO & Disease

Donor M: "I perceive value in the proposal, as well as in the NPO's mission."
Author: "Which human resources or features facilitate value co-creation?"
Donor R: "Relationships with existing donors, as well as scientific knowledge of the disease. The greater these are, the more likely it is that donation and value co-creation will occur."

4.5.2 Access

Access was an element mentioned by managers and donors. Both groups also stressed the importance of "seeing" the job done, suggesting that concreteness is crucial and required for value co-creation. Donors have access via taking part in public open events and campaigns, as well as activities with families and children who benefit from the work of the NPO. To put it another way, all these activities result in value co-creation.

Managers believe that donor access occurs not just through passively events (only visits), but also when donors actively participate in the actions; they get involved. They claim that access is achieved through the donor's knowledge of the disease and past social (volunteer) experience.

In this scenario, access and dialogue (interaction) are the consequence of previous awareness of the situation.

Figure 12 exposes different perceptions regarding access:
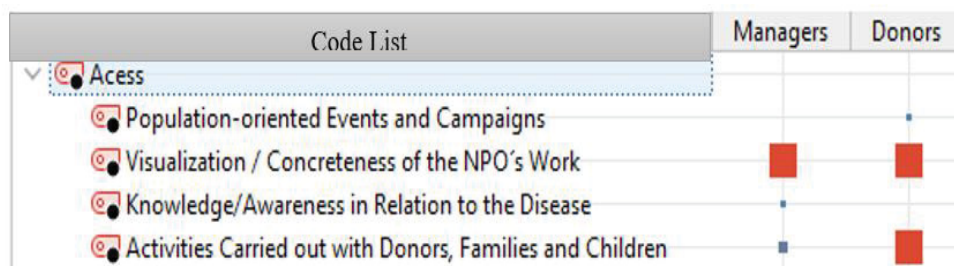
Figure 12: The Access Factor
Source: Output MaxQDA (2021)

The codes belonging to this category were "Population-oriented Events and Campaigns", "Visualisation / Concreteness of the NPO's Work", Visualisation / Concreteness of the NPO's Work", "Knowledge/Awareness in Relation to the Disease", and "Activities Carried out with Donors and Families and Children".

Population-oriented Events and Campaigns

> *"I recall taking part in a campaign... well, it wasn't really a campaign; it was an action that the NPO proposed, you know. We were all wearing the same T-shirts and cleaning the squares surrounding the NPO. It was an enthralling experience. Families and other people passed by, they helped, they also liked it, and that was an interesting way to present and promote the NPO." Donor M*

> *"There are two major events per year, the "NPO Exceptional Needs - Feijoada", which happens in May, and the "NPO Exceptional Needs - June Party". These two events bring a lot of money. Everything we do at these events is supported by donations: the food, the decorations, everything." Donor V*

Visualisation / Concreteness of the NPO's Work

> *"When you invite your colleagues to NPO´s events, some of them decline, maybe due to a lack of empathy or interest? However, once they participate, they become more involved with the NPO. Some people do not donate money, but instead promote the NPO on social media, for example." Donor V*

> *"It is challenging to advertise our activities and raise funds. Donors and the public must grasp the essence of our work. I think the process ends when it touches them, and they realize the consequences of their engagement". NPO-Health Problems*

"My niece introduced me to the NPO-Cancer" (Donor A). When he visited it, he considered the service provided to be both touching and extraordinary.

> *"Their work is indescribable; you have to see it to believe it". Donor A*

> *"NPO-Exceptional Needs has been around for over 60 years; therefore the locals are familiar with our work. The organizations want to work with us. This NPO is a good reference for many people." NPO-Exceptional Needs*

> *"Monetary donation is something very fragile. That is why we generally take photos of our work, of the care package we hand out to families, and we publish them on social media." NPO-Health Problems*

Knowledge/Awareness in Relation to the Disease

Researcher: *"Within your personal understanding, what is an engaged customer, consumer, or even donor?"*

NPO-Exceptional Needs:

> *"I believe it is more than just a question of making a monetary or material donation. The question is whether you will become interested in the NPO or not. Whether you're interested to learn more about what happens at the institution as a whole. I believe it is critical for individuals, particularly donors, to comprehend what the organization does. What types of treatments and*

assistance it provides, and so forth."

"Autism is one of those rare diseases that we don't expect to see in our own family. Nonetheless, the sooner parents acquire knowledge, identify, and understand that their child needs therapy, the better the child's growth will be." NPO-Exceptional Needs

Activities Carried out with Donors and Families and Children

"The main problem is to demonstrate to the community that anyone who wish to support can come and volunteer, but that there are other ways to help besides in person." NPO-Cancer

"We do a complete job with the families. This is another differentiation we have. We become involved with the parents, other family members, and so on." NPO-Health Problems

4.5.3 Transparency

Figure 13 brings the most important subcategories related to transparency during the qualitative step research.
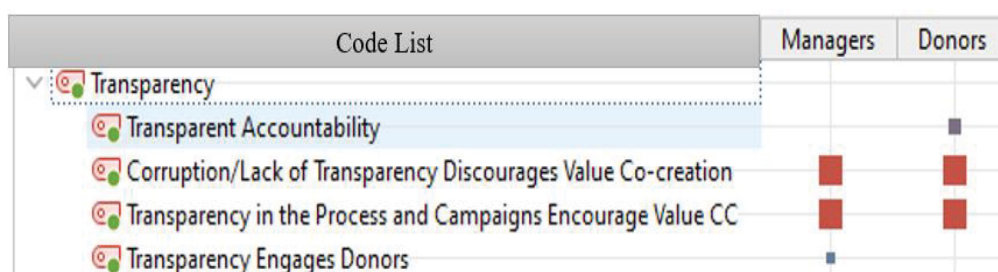
Figure 13: The Transparency Factor

Source: Output MaxQDA (2021)

As a result of financial transparency, donors co-create value. Local events are another way for people to learn about the NPO's activities and allow access to it. Donors who attend these events get to witness what the NPO does with the funds they have donated.

For managers, open access events or guiding visits are actions that already show transparency – you do not have to schedule a visit.

Transparency was identified as a key element for value co-creation and donation by all participants. Furthermore, it was shown that while transparency is connected with financial concerns among donors, it is a source of volunteering and donation involvement for managers. The following quotations provide some insights on the Transparency subcategories: "Transparency Accountability", "Lack of Transparency Undermines Value Co-creation", "Transparency Favours Value Co-Creation" and "Transparency Engages Donors".

Transparency Accountability

"To become engaged with the NPO, it must have a solid financial structure; moreover, it has to be near my residence; I did not want to... I didn't want to take a bus, a vehicle, or any other

means of transportation to volunteer…" Donor M

"Over and over... I keep coming back to the same point: transparency in the service that is done. It is the organization's way to communicate trust... We must trust the NPO; by doing so, the NPO may get more public engagement." Donor A

"Donors are given a report every year…." NPO-Health Problems

Lack of Transparency Undermines Value Co-creation

"I believe (bad) news from fraudulent organisations keep donors away." NPO-Health Problems

"People tend to generalise everything: 'there is an NPO where this and that happened, so I am not going to donate to any other one because of that'". NPO-Health Problems

"Donors, particularly financial ones, must have faith in the Organization; this is essential. Donors must have complete faith and belief that every cash given will be used exactly as the NPO claims it will." Donor L

Transparency Favours Value Co-Creation

"I think our greatest way of engagement is transparency". NPO-cancer

"Everything that is done here (unintelligible), we show to our 'friends', that is, the community, the private organisations, the municipality etc., you know?" NPO-Exceptional Needs

"I believe that the seriousness of the work done, the transparency and the reputation (of the NPO) lead to a closer partnership. They strengthen the bonds." Donor A

Transparency Engages Donors

"One way to engage people is to be transparent" NPO-Cancer

"Financial reports influence donation" Donor M

Despite the term "Lack of Transparency" did not represent risk management for the participants, it might be assumed as so. It has the potential to result in value co-destruction. From the perspective of the consumer, this process is triggered by a failure of the resource integration process to co-create expected value (resources) (Smith, 2013), which in this context is money that might be donated.

Finally, adopting a two-case model, Figure 14 presents the DART elements shared by all respondents - in the centre - and those directly indicated by each participant (classified either as a donor or as an NPO). The code's length shows its frequency.

Figure 14: DART elements
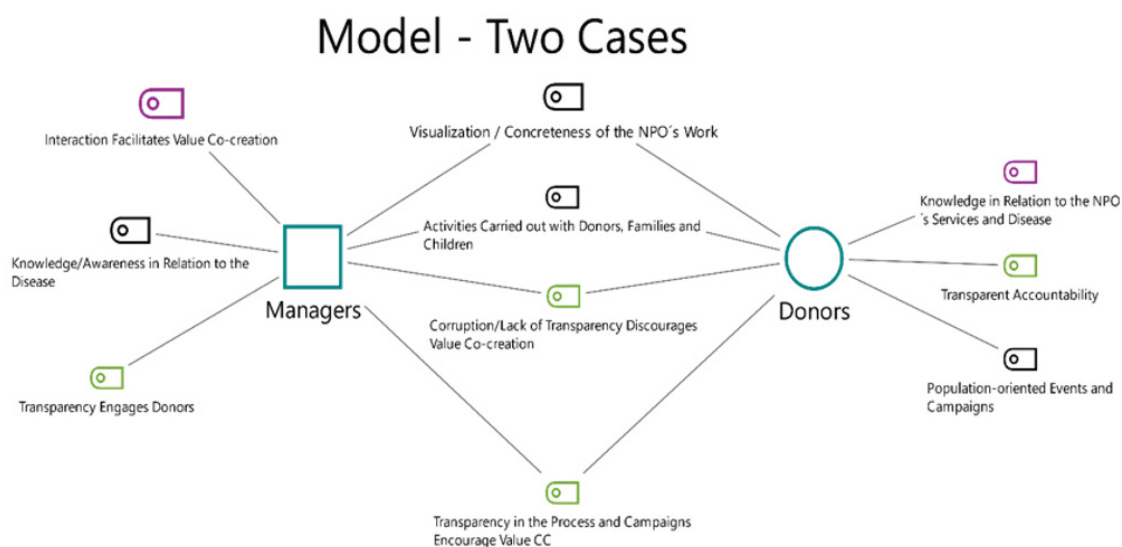
Source: MaxQDA Output (2021)

Note: Purple = Dialogue; Black = Access; Green = Transparency

The colours in the legend correspond to the DART elements. Everyone highlighted at least two or three elements of value co-creation. Nonetheless, it is obvious that in this context of donation, access is necessary for value co-creation and donation to take place.

Figure 14 may be used to identify every interviewee's speech map and the prevalence of the DART element disclosed by them. Additionally, specific characteristics of them might lead to some understandings. These traits are attributed to the individual's personality or background (Table 13):

Table 13 Participant's experience in the third sector

Donor	Similar characteristics between them
Donor V, Donor L, Donor M and Donor F.	They are indifferent with transparency, since they have spent many years in the administration of the institution and are well-versed in the work that is done there. Maybe that's why dialogue is not essential. According to their perspectives, access is more important.
Donor R	She had a nephew who was suffering from cancer. As a consequence, while she did not require access to the NPO, she did require interaction with it. During her time there, she got to know the doctors, nurses, assistants, cleaners, administrative staff, other volunteers, and so on. Then she took the decision to donate. For her, dialogue and transparency may be the two most crucial elements to promote value co-creation.
Donor A	He obviously wants to obtain access to the NPO. He wants to see not just what is being done, but also the results, the concreteness of the investment/donation. He once desired to see the

	NPO's room, which was built in a specialized hospital. He was also visibly touched in several parts of the interview, particularly while recalling his experience as a donor.
Donor L	She reminded me of Donor A. Both, coincidentally, practice the same religion, spiritism. She thinks that allowing anybody who would like to see the NPO's activities to do so would be the best way to be transparent.
Donor M	Transparency is a priority for her. Maybe it's due to her graduation field (Economics). She had previously heard of a number of fraudulent non-profit organizations, as well as corporations that redirected the funds received. It really is imperative, in her opinion, that the NPO releases financial reports, publishes photos on social media of the initiatives they promote with the contributed money, and so on.
NPO-ICI	Because of the complexities of the disease they treat, the organization makes a substantial contribution to the cancer debate, and how contributions enable them to continue their job. In this sense, in order to co-create value, they must involve society and remove people's worries about donating.
NPO-Exceptional Needs	One of the managers made no mention of dialogue. Perhaps this is because when people come to her, they have already gathered the essential knowledge and need something different.
NPO-Health Problems	For them, information and access are elementary variables to increase donation, therefore value co-creation. They believe they have to help not only the child, but also the family to change the environment around and chances to succeed.

Source: Author (2021)

4.6 THE ROLE OF DART ELEMENTS INFLUENCING DONATIONS / DONATION INTENTIONS-QUANTI

The descriptive results (Table 14) showed that the three NPOs propose value in their social media mostly through Dialogue. Dialogue is the most DART element posted by them, followed by posts of access and transparency.

Table 14. Frequencies - Quali

Variable	NPO - Cancer		NPO-Exp.Needs		NPO-HP	
	nº	%	nº	%	nº	%
DAT						
Dialogue	204	103,6	129	65,5	94	23
Access	175	88,8	65	33,0	27	7
Transparency	25	12,7	3	1,5	34	8
Sub Total	**404**	**205,1**	**197**	**100,0**	**155**	**38,4**
Pandemic Outbreak						
Before	330	81,5	131	66,5	113	72,9
After	75	18,5	66	33,5	42	27,1
Sub total	**405**	**100,0**	**197**	**100,0**	**155**	**100,0**

Source: SPSS Output (2021)

During the inductive classification of the posts into DART elements, it was able to notice that the dialogue and access posts that generally produced the most "Likes," "Shares," or "Comments" were those with pictures, rather than only text, as observed in an invitation to join in a jumble sale. The invitation consisted of two posts, one with a photograph and one without. The post with the photograph generated more reactions.

At all non-profits, the number of posts reduced at least 50% after the pandemic outbreak. Prior to the pandemic, NPO-Cancer, NPO-Exceptional Needs, and NPO-Health Problems published 330, 131, and 113 postings, respectively. After the pandemic outbreak, the number of posts throughout all NPOs was reduced. NPO-Cancer dropped its postings by roughly 77%, NPO-Exceptional Needs by 49%, and NPO-Health Problems by 62%. According to the interviews, the emergence of the pandemic took the examined NPOs unprepared, and managers were forced to prioritise other things over social media and its postings. For example, many hospital treatments just ceased, thus NPO-Cancer had to work hard to resolve this first than any other social media management. Many NPO-Health Problems donors abruptly ceased their monthly contributions because they were scared of the unknown; of the future, because the disease was completely new and obscure.

The analysis of the frequencies of the quantitative variables (Table 15) shows that NPOs have received, on average, a higher number of "Likes", then of "Shares" and, finally, of "Comments" on their posts, with great variability among them. It makes sense, since "liking" a post requires less cognitive effort and commitment than commenting on it (Zhou et al. 2020).

Table 15. Frequencies - Quanti

Variable	nº	Mean	Median	Standard Deviation	Min.	Max.
NPO-Cancer						
Like		166,9	83,0	324,3	0,0	3.499,0
Commen3	405	10,1	3,0	28,0	0,0	371,0
Sh2re		26,9	10,0	69,5	0,0	956,0
NPO-Exp.Needs						
Like		135,6	38,0	236,8	0,0	1.811,0
Commen3	197	4,6	1,0	8,8	0,0	61,0
Sh2re		12,6	5,0	24,2	0,0	265,0
NPO-HP						
Like		33,1	29,0	27,4	0,0	246,0
Commen3	155	2,4	1,0	4,1	0,0	43,0
Sh2re		5,2	2,0	7,6	0,0	47,0

Source: SPSS Output (2021)

The amplitude of the data (min and max), as evidenced by the lowest and highest numbers in

Table 15, is what draws attention. A large standard deviation is also shown. This is possible because the data is "raw," which means it has not been normalized or modified for statistical analysis. As previously stated, this corresponds to the author's epistemological and methodological concerns.

The non-parametric nature of the cases was established by the Komolgorov-Smirnov test ($p < 0.001$). The ANOVA test was used to compare means because it has better statistical stability than the Mann-Whitney test. The objective was to see if there were any variations in the distribution of means between the groups/categories.

The above-mentioned variables, i.e., 'Like', 'Share', and 'Comment', are represented by the code "DAT2" in Tables 16, 17 and 18. These tables show the univariate analysis.

Tabela 16. NPO - Cancer - ANOVA - Comment

Variable	n°	Mean (Standard Deviation)	p
DAT2			
Dialogue	204	12,17 (33,20)	0,143 [A]
Access + Transparency	200	8,09 (21,42)	
Pandemic Outbreak			
Before	330	9,74	0,556 [A]
After	75	11,85	

(A) = ANOVA (Levene Test >0,05)

Source: SPSS Output (2021)

According to the Anova test, the type of DART elements posted had no influence on the number of comments for NPO-Cancer. There was no statistically significant difference between the two groups, in the number of comments posted before or after the pandemic outbreak.

Table 17. NPO - Exceptional Needs - ANOVA - Comment

Variable	n°	Mean (Stand. Deviation)	p
DAT2			
Dialogue	129	4,38 (8,60)	0,624 [A]
Acces + Transparency	68	5,03 (9,14)	
Pandemic Outbreak			
Before	131	4,21 (8,29)	0,383 [A]
After	66	5,38 (9,80)	

(A) = ANOVA (Levene Test >0,05)

Source: SPSS Output (2021)

For NPO-Exceptional Needs, the Anova test revealed that the nature of DART elements had no

effect on the quantity of comments. There was no statistically significant difference between the two groups. When we consider that all parts of DART reflect (collectively) value co-creation, this result makes sense. If this is the case, the averages should not differ significantly. There was also no statistical significance in the number of comments before or after the pandemic breakout, despite the fact that the data dispersion (131-66) has a large amplitude, and this could result in statistical instability.

Table 18. NPO - Healthy Problems - ANOVA - Comment

Variable	nº	Mean (Stand. Deviation)	p
DAT2			
Dialogue	94	2,64 (4,95)	0,353 (A)
Acces + Transparency	61	2,00 (2,49)	
Pandemic Outbreak			
Before	113	2,30 (4,76)	0,674 (A)
After	42	2,62 (1,72)	

(A) = ANOVA (Levene Test >0,05)

Source: SPSS Output (2021)

Finally, when it came to NPO-Health Problems, the findings revealed that the type of DART elements had no effect on the amount of comments. There was no statistically significant difference between the two groups. Likewise, the number of comments posted before and after the pandemic breakout had little statistical relevance.

Thus, it is evident that there was no statistically significant difference between Dialogue and Access + Transparency when it comes to the DAT2 group acting on the intention to donate (indicated by the "Comments").

It can also be observed from the tables above that there was no statistical significance in relation to the comments in any of the NPOs before or after the pandemic outbreak. For example, the average of comments before the pandemic outbreak in the NPO-Exceptional Needs was 4.2 and 5.3 after the pandemic outbreak. The final (descriptive) average was 4.6 (Table 15). This has no statistical difference.

Users may have stayed active in social causes despite the pandemic. Even if the environmental context has changed, people's engagement has not changed much.

As mentioned before, the literature has indicated that "Like" is the least intense form of

interaction between organisation and online users, whereas that "Comment" means engagement, given the greater cognitive effort to comment on something.

Having said so, Table 19 shows the correlations between "Comments" and "Likes," as well as "Comments" and "Shares." Although "Share" is not a variable of analysis, it was decided to exhibit the correlations between "Likes and Comments" and "Shares and Comments."

Table 19 : Analysis of the correlations between the quantitative variables - Outcome COMMENT

Parameter	n°	r*	p	n°	r*	p	n°	r*	p
NPO - Cancer		General Result			Before Pandemic Outbreak			After Pandemic Outbreak	
Like	405	0,753	<0,001	330	0,733	<0,001	330	0,847	<0,001
Sh2re	405	0,593	<0,001	75	0,591	<0,001	75	0,657	<0,001
NPO - Exceptional Needs									
Like	197	0,615	<0,001	131	0,612	<0,001	131	0,680	<0,001
Sh2re	197	0,460	<0,001	66	0,460	<0,001	66	0,462	<0,001
NPO - Healthy Problems									
Like	155	0,326	<0,001	113	0,532	<0,001	113	0,070	0,662
Sh2re	155	0,393	<0,001	42	0,308	<0,001	42	0,309	0,047

* Spearman

Source: SPSS Output (2021)

To facilitate the presentation of Table 19, the results shall be presented as "Correlation Before and After the Pandemic Outbreak", and "General Correlation" to illustrate the association between DART elements and comments regardless of the pandemic event.

After the pandemic outbreak, NPO-Cancer and NPO-Exceptional Needs strengthened the association between "Likes and Comments" and "Shares and Comments."

NPO-Cancer had a consistent pattern of behaviour before and after the pandemic outbreak; in other words, the association was strong, positive, and statistically significant. In fact, following the pandemic outbreak, the correlation between "Likes x Comments" and "Shares x Comments" grew stronger. As this is an NPO that treats children with cancer, it has a good portfolio of donors, and it has been active in society for a long time. These reasons, as well as the emergence of the pandemic, may have led to current and potential donors spending more time online and becoming more active. During the qualitative research phase, a manager of this NPO mentioned that several current and regular contributors had phoned the organization to raise the amount donated. It is likely that the pandemic and some of its consequences (unemployment rate, suspension of treatments, among other things shown on TV every day) increased people's awareness of social problems.

Prior to the pandemic, the association for NPO-Exceptional Needs was already moderate and statistically significant. After the pandemic outbreak, the behaviour remained unchanged, indicating that the association between the variables remained moderate and

still statistically significant.

In relation to NPO-Health Problems, the data before to the pandemic outbreak was more stable than the data after the pandemic outbreak. The correlation between "Likes and Comments" was stronger after the pandemic outbreak, however, it has lost its significance. It is reasonable to claim that a behavioural shift has occurred, but it might have happened at random. In any case, the change in behaviour may be attributed to the pandemic itself, as there has been a social behavioural shift. Individuals are more concerned about the future and adapting to the new reality. The qualitative research step with this NPO also confirmed that money donations reduced after the pandemic outbreak. Particularly to this NPO, most of the donors are locals, that is, people that live in the neighbourhoods of the NPO.

Correlation General Results

By conducting a broad comparison, considering the total intention to donate (from July 2019 to June 2020) the following conclusions can be drawn: Table 19 shows that NPO-Cancer has a strong and positive association between "Comments" and "Likes" (75 percent). At 60%, the association between "Comments" and "Shares" is moderate and positive. This implies that as the number of likes and shares grows, so does the chance of comments.

NPO-Exceptional Needs has a moderate positive correlation of 62% between "Comments" and "Likes", but a weaker and positive between "Comments" and "Shares" (46%).

NPO-Health Problems, has a weak and positive association of 32% between "Comments" and "Likes", and an equally weak and positive between "Comments" and "Shares" (39%). This indicates that for this NPO, individuals who like and share a post are unlikely to comment on it. To put it another way, a like does not always guarantee that it will be associated to a comment.

From the aforementioned, it is evident that for the NPO-Cancer´s users, the co-creation of value via social platforms may be associated to a desire to donate. Social media platforms facilitate donor's engagement in their causes. The same may be said for NPO-Exceptional Needs. NPO-Health Problems was the only NPO with a weak correlation. In this regard, certain conclusions may be drawn from the qualitative study phase. This NPO has more recent social media activity than the other two. Moreover, within the same period of time, NPO-Exceptional Needs and, in particular, NPO-Cancer published a larger number of postings.

Other factors that can influence value co-creation between actors include the NPO's reputation in society and "social knowledge awareness" (inferences from the qualitative step

that may be reflected in online behaviour/interaction between NPO and users). In comparison to NPO-Health Problems, which is smaller and has less presence on social media, NPO-Cancer and NPO-Exceptional Needs stand out in terms of annual revenue, number of followers, and organizational size.

5. CONCLUDING REMARKS

Service-Dominant Logic consists of an alternative perspective to understand the world of social and economic exchanges between human actors. Through it, this thesis explored the co-creation of value throughout the interaction between non-profit organisations and donors for fundraising in an institutionalised donation environment; as evidenced by the frequency of donation acts and the donors' shared beliefs.

Ranjan and Read (2016) pointed out that researches on value co-creation, for the most part, are centred on the participation and interaction of consumers in organisational processes (i.e. innovation or feedback), leaving gaps for the determination and exploration of other forms of value co-creation at the meso-level and macro-level (Institutional), which was detected during the exploratory readings for this study. This doctoral dissertation had the proposal to fill this gap by focusing on the donor x NPO interaction affected by the institutionalisation.

Regarding the specific objective "a", whose purpose was to identify the role of institutions in the value co-creation process in NPOs, the results showed that the institutional environment plays a central role also in this donation context. First and foremost, it has been proved to be a driver of the donor's willingness to co-create value. According to the interviews, donors who had been raised in a social context where citizenship behaviours were part of their daily lives and where they were more conscious of the social needs of others are more prone to co-create value with non-profits. Second, because the NPO is aware of the institution's significance, it evokes value co-creation experiences when contacting donors and potential donors.

External variables like religion and charitable donating habits have also been identified as key contributors in the value co-creation process.

The value co-creation experience had a significant (positive) emotional impact on the individual. It is essential to emphasize that we are addressing not only to the "ordinary" patient, but also to the donor and the non-profit organization. Non-profit organizations are generally supported by donors for institutional reasons (religion, background, habit, beliefs, etc.) or because they have been affected by a disease and require assistance from the NPO. When donors engage with the NPO, they feel relief, inner joy, or a sense of having fulfilled their civic duty. It was even mentioned by Donor A that he is the beneficiary of this relationship, but it is known that the NPO, on the other hand, is the main beneficiary of this relationship, because this value co-creation ensures the NPO's (financial) sustainability.

Shared beliefs are one way to co-create value through donation (legitimation). They

influence human behaviour and are part of institutions such as religion, customs, and tradition, among others (Scott, 2008). When an action is widely acknowledged and validated among peers, it is more likely to be adopted by others (Friel, 2017). In this sense, donation action was adopted by donor's friends, relatives etc., creating an environment of this mindset.

Taking into consideration the particular objectives "b" and "c," which attempted to describe and illustrate the interaction between NPOs and donors in terms of value co-creation, the following results may be mentioned:

a)   Value co-creation is a positive collaborative result. Each step of the value creation process is made up of an adding value chain, with the donor seeing himself/herself as a connection in this system, supporting the NPO with whatever amount he/she can to help the organization fulfill its social mission. There is no value co-creation if the donor does not perceive value in the NPO's value proposition. Thus, it is clear that the donor's perception of value in relation to the NPO's value proposition is a prerequisite component of the donor's intention to co-create value. A variety of value aggregators (stakeholders) affect the beneficiary's viewpoint and perception of value, including governments that must transfer funds to the third sector, the community, and the donors themselves. Hence, to keep and attract new funders, volunteers, company investments, and so on, non-profits must define and correctly communicate the value they provide to society.

b)   Some antecedents contribute to the value co-creation process in this donation environment. Without exception, all participants acknowledged the existence of one, two, or three essential DART model elements that enable engagement and hence value co-creation. Although there is substantial evidence that dialogue and transparency are important components in the donor-NPO relationship, other critical elements, such as trust and reputation, stand out more in this sector. None of the participants directly stated a component from Prahalad and Ramaswamy's (2004) model: Risk Sharing / Risk Management, which may be attributed to the trustworthiness of the NPOs. As these institutions have shown to be very transparent, with numerous audited annual reports, it was not even a matter of discussion. Another explanation is that the majority of the donors interviewed had previously developed administrative activities in the NPO. Consequently, they know how the system works by experiencing and seeing themselves what is done with the money received. However, the code "Lack of Transparency" may be recognized as "Risk Management".

Another "counter-intuitive" antecedent of self-interest was identified: knowledge. It is just a matter of knowing that the person is a "good" citizen. Co-creation occurs when there is an image that one wishes to portray to society. They do it out of vanity, so that other people

know that they are nice, that they donate, but they do it for themselves; a personal vanity that the person wants to show off to the world. This is a motivating factor for value co-creation to exist, albeit it is not judged as good or bad, right or wrong; it just emerges empirically.

Moreover, seriousness of the NPO's work might be identified as a condition for value co-creation, and therefore donation. Although in this study "seriousness" is not a personal trait (as is commonly assumed in the literature), here, it is associated to the characteristic of the work and workers of the NPO. Additionally, this study reinforced that past value co-creation experiences and community social engagement play an important role in future value co-creation experiences.

The Yin and Yang model is driven by the deeper traits of an individual, which are represented by the model's dotted lines. The institutional environment in which an individual is immersed shapes his or her traits. There is a more superficial layer which shelters experiences of value co-creation carried out in other moments (more recent) of his/her life. When there is interaction or the intent to co-create, all or part of this (dotted or superficial connections) may be connected to a new other actor. That is, the donor, for example, may offer to a NPO fresh event ideas that he/she has implemented in another organization. The organization, on the other hand, allows this actor to carry out such an event/idea.

In relation to the specific objective d (quantitative phase), the association between DART elements (value co-creation elements) and donation intention, the descriptive statistics showed that there is no statistically significant difference between Dialogue, and Access + Transparency posts in the 3 organisations. It does not make much of a difference if the published post refers to Dialogue, or Access and Transparency. This does not matter in the number of comments. Likewise, once the co-creation process begins (proposition of value by the NPO through the post and the donor's first interaction through the like), it can be seen that "Likes" and "Shares" have a strong and moderate positive correlation with "Comments" for NPO-Cancer and NPO-Exceptional Needs, respectively. That is, social media are platforms that help donors to engage with NPO´s cause.

It should be noted that the results of this research cannot be generalised. However, it can be said that the study is valid and applicable to the organisations participating in the research, and perhaps, to NPOs with similar profiles.

This study has balanced the interest of scholars and practitioners by promoting a responsible research. According to Shapiro and Kirkman (2018), third sector research balances the interests of shareholders with the social and economic outcomes of companies and society, through rigorous research methods to understand puzzling local phenomena.

An interesting aspect of this research was the perceived behaviour of the participants and those observed in the telemarketing room. A favourable environment for value co-creation was identified because it is full of shared stories, interests and similar mindset. Additionally, there is a strong social awareness and commitment to carry out social transformations, something that was mentioned in the literature by Austin and Seitanidi (2012).

5.1 MAIN THEORETICAL CONTRIBUTIONS

This study focused on the institutionalized donation environment. It really is an institutionalized environment because of the interaction of the ecosystem's many actors who share a common mindset. When actors interact, this value co-creation ecosystem adjusts, because they belong to an institutionalized environment. Also, in this non-profit ecosystem, the NPO is not only the actor that proposes value, but the beneficiary of this value co-created.

Specific objective "a" has a considerable theoretical implication as it adds to the marketing literature the role of external variables in the value co-creation process. Second, it somehow adjusts SDL's axiom 4 (Value is unique and phenomenologically determined by the beneficiary). SDL degrades the comprehension of co-creation processes, excluding the value perception identification of the various actors that compose the system, where many will benefit, in a way or another, from the value engendered by the interactions. One cannot simply exclude, nor even minimise that on dyadic relationships (as on every dyadic exchange) value can be perceived by those involved, and not only by the beneficiary. Id est, there must be many beneficiaries if there is a perception of benefits throughout the ecosystem.

Because marketing literature has been concerned with expressing the value co-creation process *per se*, without taking into much account external variables, as described in the Literature Gap section, specific objectives "b" and "c" developed the Yin and Yang model, a didactic representation of the value co-creation process in an institutionalised environment. These specific objectives also revealed new forerunners to the value phenomenon of value co-creation: SPEB (Seriousness of the NPOs' Work, Individuals' Personality, Empathy and Background).

Specific objective "d" offered further understanding of donation intention by examining the types of communication used by non-profits and assessing their consequences (in this case: "Likes", "Shares" and "Comments"). It extended the scope of engagement and value co-creation beyond the organisation and customer relationship, that is generally physical, to other groups of individuals, such as online users.

5.2 MAIN EMPIRICAL CONTRIBUTIONS

Managers should ensure that value co-creation events and donation practices are widely recognized and legitimized among peers since shared views (legitimacy) have been shown to impact value co-creation behaviours. It was confirmed that the donor's friends, family, and others engaged in the donation activity foster a mentality and environment of value co-creation.

Direct observation during the qualitative phase revealed that non-profits employ marketing strategies to propose value, mostly through humanizing "sales technique" and explaining to the community that their services are a result of the government's inability to provide it efficiently to society. NPO-Cancer and NPO-Exceptional Needs, in particular, adopt not only humanized sales tactics, but also rigorous financial controls and administrative procedures that have been shown to be effective for organizational administration and demonstrating to society how donated funds have been handled.

The quantitative phase indicated a favourable association between value co-creation and donation intent. To put it another way, effective online post management entails a positive association with likes, shares and comments. In this respect, non-profits must pay attention to the content and ways in which they are shared on social media.

5.3 RESEARCH LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

There are certain shortcuts in this study, like in any other social science research. Hence, the following limitations and future studies are suggested.

Firstly, this study did not explore the phenomenon under the lens of the Actor Network Theory (ANT). ANT was indicated to be used in the qualification committee as a complement theory to analyse the phenomenon. It could not, however, be applied because of its methodological and epistemological characteristics. In this regard, it is proposed that ANT be used in combination with the required modification to further our knowledge of this phenomenon.

Institutionalism admits the distinct existence of structure and agency, which varies in relation to the existence of a primacy of one. ANT, on the other hand, rejects the existence of both distinct things - structure and human action - by assuming a relational ontology and attempting to comprehend the agency dispersed across a relational network - hence the idea of human and non-human agents.

Multilevel analysis is possible with ANT, just as it is with Institutional Theory. Multilevel analysis examines and extends many relationships, particularly those that are more complicated. And value co-creation may be hindered by a variety of connections that may grant

(or not!) social reality approval. The way in which actions and information are generated and informed has an impact on how ideas reach new actors.

It makes sense to choose ANT when the protagonist of the network is an individual or an organisation. In this thesis, the protagonist is the institution, because it rules behaviours. Naturally, there are other essential players in this process, such as donors, the ultimate treatment beneficiary, among others. Nonetheless, institutions have the most important role, which ANT does not emphasize. Institutional analysis is broader and more complicated, which is why exploratory and qualitative researches, as described in the methodology section, are necessary. To put it another way, the analysis in this study took place in an institutionalised donation context, which implies that external variables that were not explicitly stated influenced value co-creation actions and money donations.

Due to a number of methodological and epistemological concerns, the ANT approach could not be employed in this study. ANT's epistemological foundations are different from those of IT. it would be impossible to include both viewpoints since the social act occurs in distinct ways for each of them. Also, ANT's phenomenology has a different way of collecting data (mapping), which deserves in-depth attention. Generally, ANT mapping happens through observation, as it is necessary to capture the type of action that flows from one actor to another (dyadic relation). Thus, the term "worknet" rather than "network or system" is preferred by ANT (Vertesi and Ribes, 2019). In terms of methodology, the researcher should not predetermine who the actors are or how the interactions will take place. Starting with the mapping of disputes is recommended (Ferreira et al. 2010). The actors in this thesis were identified from the beginning. Finally, ANT explains new communication paradigms, including non-human ones, such as technology and animals, emphasising the idea that human and non-human actors are connected in a network. SDL is an exclusive human relationship theory It does not include technology (e.g., sensors, wearable devices, modems, algorithms, etc.) or other non-human approaches (animals) in the interaction; this (Technology) is being examined from the Services Literature viewpoint and not SDL.

Another limitation refers to the sample. This study did not take into account NPOs from other sectors or segments, which might be a subject of future research. However, different types of non-profits may use completely different fund-raising strategies, reflecting a wide range of perspectives in the value co-creation process. Environmental non-profits, as well as those people that engage, eventually "go out to the streets" with posters. These activities have not been identified in previous investigations of the health-care system's third sector. Consequently, the idea in this study was to compare similarities and differences of the same

sector. The qualifying committee and a reviewer of a publication based on this dissertation raised this issue. As a result, it's listed under "Future Research."

Still, because the author of this study worked in the third sector for a long time, NPOs were selected by convenience. NPOs, on the other hand, indicated the donor's sample according to the frequency of donations (donors should donate at least once a month and for several years). Likewise, the sample should have similar donation mindset, which is part of the institutionalized environment. In this sense, it is suggested that mixed type of donors should be chosen for future research. Perhaps the reasons for co-creating value would bring different outcomes. A larger number of participants would be required for such a sample.

It should be noted that context-related elements such as economics, politics, and the state of public calamity declared as a result of the COVID-19 were taken into account, as they may have an impact on responses or even the donor's and NPO's willingness to provide specific information. However, because reality is socially constructed, and social science is context and time dependent (DiMaggio and Powell, 1988; Vargo and Lusch, 2008), this research was conducted during a health crisis (COVID-19 pandemic). As a consequence, several behaviours and explanations that would not have happened otherwise were observed, providing a chance to comprehend value co-creation in a completely unexpected co-creation scenario.

Apart from contributing to the marketing literature, this dissertation has a very strong human and social appeal, because it underlines theories and situations that influence our society, and this is what social science is about, as echoed by Tihanyi (2020). After all, we are researching managerial reality and its difficulties.

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APPENDIX

Table 8a is dedicated to the donors' interview and Table 8b is to the NPOs.

Table 8a: Exploratory Interview Script/Roadmap - Donor

General Information - Donor	
Focus	Co-Creation of Value and Donation
Sample	Donors
Objective	Check if the institutionalised donation environment favours the co-creation of value between actors; Does institutionalisation facilitate / intervene in the co-creation of value, which, therefore, results in fundraising? Are people with a donation mindset more open minded and open to value co-creation? It is known from the literature, that the involvement between people [called interaction or engagement too - McColl-Kennedy et al. (2012)] "breaks down barriers", leaving people more open minded and less defensive. So, what attributes and actions influence value co-creation.

Stage	Topics	Interview – Donors
Introduction	Project Presentation	Presentation of the researcher (Renata Klafke) Presentation of the project Consent to participate
Initial Stages	Introduction of the interviewee	Name, age, income, education, occupation. Have you ever worked or donated to another organisation? Before Donating/volunteering, have you ever had any experience in helping others? How was this experience?
1.	Donor Information/Opinion	What is the relevance of this NPO to society? Please explain. Is your donation constant or sporadic? (involvement) For what reasons do you donate? For what reason do you donate to this NPO and not to another one? How do you feel before and after you do the donation? What feelings arise? Does anyone in your family donate too? When you donate, do you believe you are co-creating value? Please explain (how and why).
2.	Donor Activities	Please, tell me about your experiences with this NPO. (Here I expect the interviewee speaks about his/her experience to understand his/her engagement/interaction and value co-creation). What kind of value do you perceive as being proposed by the organisation (helpful staff, service quality, trust, easy access (location), price etc.?).
3.	Value Co-creation Process and Institutions	How and why do you get involved / engaged with this NPO? In your perception, what variables justify your engagement? Why do you engage with the third sector? What, eventually, would hinder your involvement with an NPO? Have you ever participated of an event or designed a service or anything with the NPO? Please give an example. Have you ever solved any problem with the service provider/NPO? Give an example. How do other participants, such as staff medical members, other volunteers and NPO manager participate in this engagement? What factors lead to the co-creation of value? (Mindset? Transparency? Social norms? Service Ecosystem? **Ecosystems' denotes actor-environmental interaction and energy flow (Vargo and Lusch, 2016). What human features would favour value co-creation?

Outcomes	Value Co-creation Outcomes	What are the results of the value co-creation processes? In the end, does co-creation add value to the service received / provided to community or to yourself? What does the organisation achieve with your engagement?

Source: Author (2021).

* If the donor does not know the word "value co-creation", the term will be introduced according to the understanding of the seminal authors of the term: Prahalad and Ramaswamy (2004).

** If the donor does not know the word "Service Ecosystem", it will be introduced according to the seminal authors of the term: Vargo and Lusch (2004, 2008).

Table 8b: Roadmap for Exploratory Interviews – NPO

General Information - NPO	
Focus	Value Co-Creation and Institutions
Sample	NPO - Managers
Objective	Check if the institutionalised donation environment favours the co-creation of value between actors; Does institutionalisation facilitate / intervene in the co-creation of value, which, therefore, results in fundraising? Which external variables positively influence donation? How is value proposed and co-created between NPOs and donors?

Stage	Topics	NPO (Managers) Interview
Introduction	Project Presentation	Presentation of the researcher - Renata Klafke Presentation of the project Consent to participate
Initial Stages	Introduction of the interviewee	Name, age, income, education, occupation. What are your main tasks and responsibilities in the Organisation? Do you have previous experience of working in similar activities/organisations?
1.	Organisational Information	What is the relevance of the NPO´s services to the society? What are the main competitors? Are there organisational goals/targets?
2.	Organisational/Manager Activities	What are your main duties/activities in this NPO? What is the desired result of this activity? How is the value proposition created by the NPO? What is the NPO consumer and donor profile? How are the funds raised? How long have these fundraising strategies been in place?
3.	Value Co-creation Process	What is the definition of "customer engagement" in your understanding? How does NPO engage the community? In your perception, what variables justify donor engagement? What hinders donor engagement? In your opinion, why does the consumer use the service or donate to this NPO and not to another one? How is your understanding about value co-creation? Which activities involve value co-creation? * What factors/conditions lead to value co-creation? Mindset? Service Ecosystem**? What resources (time, money, work, engagement etc) favour value co-creation? What communication strategies drive engagement? What strategies/champaigns generally attract donor´s interest in donation? What are the main platforms (social media, television, radio?) do you work with for content marketing? What kind of information does your customers access through your content marketing? (ACCESS??) How does the NPO interact with donors? (Identify DART Elements) Can you briefly describe the donor x NPO interaction process? The team, the consumer, and the donor. How do other participants / team members participate in the value co-creation process? What about other organisations? Is there a perception of a mentality of giving or co-creating value in the community?

Outcomes	Value Co-creation Outcomes	What are the results of the co-creation process? What does the organisation achieve with donor´s engagement? How does the dialogue impact the decision-making (Donor to donate)?

Source: Author (2021).

* If the donor does not know the word "value co-creation", the term will be introduced according to the understanding of the seminal authors of the term: Prahalad and Ramaswamy (2004).

** If the donor does not know the word "Service Ecosystem", it will be introduced according to the seminal authors of the term: Vargo and Lusch (2004, 2008).

Table 12: Value co-creation attributes found during the qualitative research phase

Attribute/ Participant	NPO-Cancer Managers	Donor "A" NPO-Cancer	Donor "R" NPO-Cancer	NPO -Exceptional Needs Managers	Donor "V" NPO -Exceptional Needs	Donor "F" NPO -Exceptional Needs	NPO-Health Problems	Donor "M" NPO-Health Problems	Donor "L" NPO-Health Problems
Dialogue	"... to donate, many people need to channel it, you know, they need interaction with the third sector." "… The big question, the importance is, you know, interacting with the community and showing. Whoever wants to come help, can come, be a volunteer, but there are other ways to help, other than in person. We can involve more people."	x	The interaction with the NPO took place through the nephew who faced the disease. The monitoring of the service to the nephew led to her engagement as a financial and voluntary (labour) donor.	"Interaction is essential to this value co-creation process. There are some people, such as in the telemarketing department, that interact with donors and future donors, including over the internet, that contain a greater number of young people."	x	"Sometimes, we receive donations because people talk a lot about our work. You show the NPO. The donor is moved by words, moved by emotions."	"It is a challenge to publicise/promote our work and raise funds, so that people, donors, understand the essence of our work. The moment they understand and see the results of all this involvement, this work, I think it closes the cycle." In this case, it is a problem they face. Due to the very few paid workers they have, they interact more via social media.	x	x
Access	Access occurs through campaigns and visits to the institute. People can get to know the work that the institute does.	"Sometimes, donating your time to do something is so noble and has an even greater value than money; because you are working for 'something', something greater. This happens a lot when we have any type of event (...): [00:24:27].	"I get involved and I donate, within my means, because it's all about curing childhood cancer. I have time to donate." "Whenever possible, I interact with the NPO, because I feel very good, I feel useful" This involvement	Everyone who wants to visit the NPO is welcome. They even invite senators and deputies to participate in the events they organise along the year.	"I have many friends that began to donate because they participated in one of our events."	"Our cause, our NPO is a movement, it is strengthened with people who come here and visit, who get to know our numbers, our conditions and so forth."	"We go on campaigning, getting known, and then a person, even the volunteers themselves, indicate some people, the people come to visit us, they get to know what and how we work….".	x	x

Risk Sharing	x	*"I think it's something that we add value. You add value for someone experience when you donate your time, your affection in all of this. So, I think the process is integral: it starts at one side and goes to the other, the end."* *"This partnership is very rewarding"*	and access that donor "R" has with NPO-Cancer is a beneficial feeling for her, because when she engages, she feels good.	x	x	x	x	x
Trans-parency	x	*"I think that our greatest form of engagement is transparency."*	*"Anyone who wants to create such an NPO would have to be transparent so that they can have volunteers. Again, and again, I return to the same element: the transparency of what is done."*	*"The lack of transparency would stop mine, and, probably, everyone's donations."*	x	*"I believe that some fraudulent organisations keep donors away from the third sector."* *"We always share financial reports with our donors."*	x	*For Donor L, transparency and trust are interconnected. If you believe the NPO is transparent with its attitudes, then you trust in it.*
Trust	x	*"... I think that co-creation will depend on the confidence that you have*	There is confidence in the work NPO-Cancer does. She met the	*"We are referred by CREAS (Specialised Reference Centre for Social Assistance). Everybody trusts in our*	According to her, the lack of trust in the NPO would hinder her engagement.	x	x	"there is also the matter of trust. Donors and society have to trust

	in the institution, this is very important. Without transparency, NPOs do not last long. Donors need to have full confidence and the conviction that the amount donated is being correctly used."			
				Participants in the NPO-Health Problems were concerned with co-creation through knowledge in the relationship between family served x NPO. And not in the NPO x donor relationship. Unlike the NPO-Exceptional Needs, which says that information and knowledge about physical disabilities encourage the co-creation of value, participation, engagement, donation, that does not believe that knowledge about respiratory diseases is a key issue for the families served, the final beneficiary, a variable of value creation. Here again, the importance of zooming in is demonstrated in some situations.
			Knowledge in this case is not about the organisation. That is, knowing more about the organisation to get involved and then donating. But for others to know that you donate, that you are a good person, that you do your part. In this sense, acknowledgement is an element that makes people get involved with the third sector.	
		"Anyone who knows those 'children', from zero to 60 years old... they are not children, so you need a suitable professional, you need adequate conditions, and you need financial conditions... and the work is so wonderful. If you get to know everything they do, you w-a-n-t to participate in this project."		
	work."	*"You have to visit, get to know what happens at the institution you donate to. I think it is very important for people to know what the institution does to the society."*		
	people, and everyone involved in her nephew's treatment: "... the provision and care of the child, I don't have ... I do not even have anything to say. It is indescribable, one would just have to be there to see it."	*"The greater the knowledge about yourself and about the work done by the NPO, the higher are the chances that the donation and co-creation of value will occur."*		
	in the organisation that you will do this job ..." *"Look, honestly, when I saw the work they [NPO-Cancer] do, I thought it was really good. You can trust. The way in which the NPO diffuses trust to us, is the trust that we will have to be able to engage more within the society."*	Donor "A" had already known the "fame" of NPO-Cancer. But he had never visited it. He heard from his niece: *"My niece began to volunteer at NPO-Cancer some years ago. So, from these examples, and from what she said, you get involved. From such examples."*		
Knowledge	*"... the institute is here to explain about itself and to show you how to donate, because sometimes people, she [dramatic, suffering voice] 'I want to help, but I don't know how.'; [normal voice] you know, there's a lot of such things ..."*			

Source: Author(2021)