

**MEASUREMENT OF THE TRANSPARENCY IN NONPROFIT ORGANIZATIONS.  
PROPOSE OF AN IMPROVED BATTERY OF INDICATORS**

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**ÁREA TEMÁTICA:**

Entidades sin fines de lucro

**PALABRAS CLAVE:** Transparency, batteries of indicators, nonprofit organizations (NPOs), Best-Worse method, multicriteria decision making.

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## ABSTRACT

Nonprofit organizations are a crucial due to the social activity that they develop in benefit of the neediest people of the society. To develop their activity, these entities receive money from both public and private entities, making it necessary a continuous assessment that the management of the receive funds is being employed appropriately. In these terms, the transparency of the information revealed by NPOs for their stakeholders has an increasing interest by both public, supervisory activities and the literature on this topic. Despite the importance of transparency and its wide analysis in the literature from the theoretical point of view, the fact is that few articles have tried to empirically measure the extent of transparency in NPOs. Only some attempts have been made by checking the compliance of a series of indicators, with the problem of lack of agreement on which indicators to include and, specially, what weight the indicators should have according to their extent of importance. To cover this gap, our study validates empirically the ponderation of the indicators from the CONGDE document with the opinion of experts in the field of NPOs, according to their opinion. For this purpose, we use the Best-Worse methodology, a rigorous statistical technique to optimally assign weights to different criteria in multi-criteria decision making settings. Our results evidence interesting differences in the importance of the indicators by public authorities and the experts of the NPOs, thereby suggesting a revision of the importance proposed for the indicators to measure the extent of transparency