Dear colleagues,

The DBA program is pleased to announce that Scott Dell will be making a final defense of his dissertation on June 21st (Friday) starting at 11am.  The final defense will take place in Hyland 4303. Please do attend if you are on campus. I am pasting the relevant details below.

Thank you and hope the summer is going well.

Praveen

ABSTRACT

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Nonprofits have a significant impact on the world around us. They provide services for the common good and are having an increasing influence on the economy over time (Bureau of Labor Statistics, 2014; McKeever & Gatty, 2016; National Center for Charitable Statistics, 2018). There is a consensus among prior studies (Chen et al., 2010; *Coles, Daniel, & Naveen, 2008;*Eisenberg, *Sundgren, & Wells, 1998; Guest, 2009;* Moyer, Chatfield, & Sisneros, 1989*)*that effective corporate governance positively impacts the success and financial health of for-profit entities, including both internal (e.g., board size, number of independent directors) and external (e.g., institutional ownership and numbers of analysts following a firm) governance. This research shows that governance factors can also positively influence the success of nonprofits.

This study analyzes the impact of internal governance such as board size, the existence of written policies, and audit performance, as well as external governance factors such as social capital and community religiosity, on nonprofit organizations’ financial health. Nonprofit organizations with stronger governance levels can expect to have better oversight, as they would garner additional attention by community professionals and other interested parties committed to making sure the organization puts its best foot forward in serving the community. Thus, we expect and provide evidence that these factors positively influence a nonprofit organization’s financial health.

Keywords: Board of Directors, Certified Audit, External Audit, External Governance, Financial Analysis, Financial Distress, Financial Health, Financial Viability, Financial Vulnerability, Form 990, Internal Governance, Nonprofit, Ratio Analysis, Religiosity, Single Audit, Social Capital.