9-1989

Treasuries, Repertories and Collections In the Production of Common Goods

Roger A. Lohmann
West Virginia University, roger.lohmann@mail.wvu.edu

Treasuries, Repertories and Collections In the Production of Common Goods[1]

Roger A. Lohmann, Ph.D.
West Virginia University

Abstract

What types of resources are involved when members of a voluntary association combine their efforts in pursuit of joint goals or common goods? This paper examines the question from the vantage point of a rational choice theory termed endowment theory. Endowment theory is concerned with the rational allocation of productive surpluses to associations and other voluntary groups in pursuit of identified common goods.
At least three distinct types of resource dowries can be identified in the current world of nonprofit associations. Treasuries are endowments of money and market-priced resources. Two other categories of "priceless" resource endowments are also evident among groups rendering common goods. Collections are sets of meaningful objects, superficially similar to inventories but lacking in market value, which have taken on special meaning in the context of association purposes. Repertories are dowries of "know how"--practical, sometimes tacit, knowledge and information of techniques and procedures appropriate to the association and its purposes. Understanding the resource position of associations requires taking repertories and collections into account along with treasuries.

Introduction

When a group of people other than a family or kinship group get together for a joint or common purpose which does not involve buying or selling things or gaining control of a monopoly on violence, they are commonly engaged in what we call -- somewhat imprecisely --voluntary, or nonprofit action. We may refer to the socioeconomic space in which such action occurs as the commons, and their collective purposes as common goods. (Lohmann, 1987; van Til, 1988, p. 1) We can distinguish such a commons from family, state or the firms of the market, and set common goods apart

[1] A revised version of Treasuries, Collections and Repertories. Presented at Annual Meeting, Association of Voluntary Action Scholars. Seattle, Washington. September, 1989.

from both private and public goods. In so doing, we approximate formally what is often called the “nonprofit” or “voluntary” sector.

Common social institutions necessary to support nonprofit voluntary action are well developed in the United States. They include political arrangements like constitutional protections of peaceable assembly, and freedoms of speech and of worship, social practices like support groups, associations, and economic contrivances like nonprofit corporations, tax exemptions and foundations. However, the basic phenomenon of the commons is much more ubiquitous in human society and reaches far beyond the contemporary United States.

Indeed, aspects of voluntary action may even be a kind of cultural universal, found in all human societies. At any rate, commons consisting of the joint voluntary actions of religious, scientific, artistic, athletic and other groups are extremely widespread. Specific examples can be pointed to in the philanthropies of ancient Greece and Rome, early and medieval Christianity, Islam and the other great religions of the world, central American fiestas and perhaps even the urban temple complexes of precolumbian Mesoamerica. The occurrence of the kind of behavior we associate with the commons may be associated with the occurrence of civilization itself. (Lohmann, 1989)

Despite the ubiquity of voluntary action in the commons, many aspects of the subject are remarkably understudied. One such topic is the issue of the use of resources or means to attain common goods. When a group of people get together for any common purpose under circumstances in which they explicitly disavow the options of market trading and personal profit -- for example, researching the edges of the universe, collecting warehouses full of obsolete correspondence or performing a corn dance -- what can we say about their uses of the resources at their disposal? What, in other words, constitute the means of common action? Of what do the resources consist by which common goods are rendered?

Such questions clearly put one in the vicinity of the discipline of economics. Yet developing a kind of economics of the commons which deals adequately with the full range of common resources of nonprofit groups or voluntary associations has proven to be a complex challenge for social theory.

Economists, accountants and management scientists have tried without success for many years to apply the standard of "the measuring rod of money" to the analysis of resources and results in the commons. In a money economy, money is clearly one of the necessities of any type of action. In the commons, however, there appear to be other equally important resources as well; resources which money literally cannot buy. Efforts to ascribe premier status to money as **the** central measure of resource availability and use in common action appear to be doomed to failure. Such efforts keep coming up against the seeming paradox that the things which can be measured in money terms are often rather trivial and incidental, while many things which participants believe to be most important elude monetary measurement.

Endowment Theory

In this paper, we shall attempt to classify the broad sweep of monetary and nonmonetary resources useful in seeking common goods. The full complement of any group's resources at a particular moment of anticipated action -- what we shall call its endowment -- consists of three categories or types: There are those resources which can be measured in monetary terms; those tangible resources which lack monetary value, but which nevertheless can be counted and inventoried; and those ephemeral and symbolic resources which can only be named and listed. Although it has been known for a long time that the pursuit of common goods requires access to other types of resources for which money is not a particularly good measuring rod, we have yet to discover a suitable vocabulary for describing and explaining non-monetary resources in the commons. This task has been compounded because economists, accountants, managers and other guardians of the resources of the commons have been extremely reluctant to acknowledge the significance of non-monetary resources in the commons. Endowment theory attempts to offer a vocabulary of these resources and to point toward practical means of incorporating them into existing resource measurement frameworks.

In general, endowment theory is an effort to describe and explain resource-using behavior in the commons: How human communities use their endowments -- secured by voluntary means from the portion of the social product above and beyond what is required for survival and reproduction -- for rendering common goods through collective action outside the family, marketplace and the state. Endowment theory is pragmatic in the sense that it is built upon a pragmatic problem-solving basis, rather than the more conventional utility-maximizing base of utilitarian economics: Actors pursuing common goods are assumed to be engaged in situationally-defined problem-solving behavior rather than seeking to maximize any particular set of situationally-transcendent utilities. (Lohmann,1988)

The daily life of any society produces a rich accumulation of potential resources -- surplus wealth, tools and technologies, information, institutions and practices, and much more. Much of this accumulation is potentially usable for the pursuit of common goods by groups within the society, subject of course to the rules of distribution and use which are themselves part of the social product. The term endowment designates that portion of the accumulation of a society which is set aside for the pursuit of the common goods of a particular sect, club, group, association or incorporated body. Money, and the goods and services for which it is the fabled "measuring rod", clearly form a part --but only a part-- of the endowment of particular voluntary organizations.

In two previous papers presented to this association, I have examined the commons, as economic space outside the family, market and state, and suggested peace, or the problem-free interval, as a generic outcome measure for a broad range of problem-solving activities. This paper will concentrate upon the range of resources taken from the accumulation of a civilization and the related question of the economic organization of those resources in the commons.

A commons consists of one or more endowments of money and other resources, collectively controlled by a group or association for the purpose of rendering what they construe to be common goods. Such groups and associations constitute what can be called benefactories, by virtue of the nature of the outflow of resources associated with the rendition of common goods, and the absence of any known or predictable revenue flows back into the endowments. (Lohmann, 1989) The common goods which result from action in the commons are ordinarily held to benefit some object -- human or otherwise. However, for a broad class of such benefits there are no expectations of compensation, payment or fee in return for benefits provided.

Benefactory

The most important (in fact, from a legal and sociological standpoint, the defining) class of nonprofit economic organizations are those in which no identifiable product is produced (in an economic, not in a technological, sense), marketed or sold and no individual or group of owners or stockholders should expect to benefit from the profit of sales. In current lexicon, such organizations are sometimes known as "Type B" nonprofit organizations--not a very descriptive term, to be sure. (Anthony, 19??; Anthony and Young, 1984). Such organizations are also sometimes subdivided into different sub-classes. Hansmann, for example, divides them into "mutual" and "donative" types, based upon the origins of their resource inputs. (Hansmann, 19??) They are also sometimes lumped into a broader class of public or "semipublic" goods, based upon their presumed similarity to governmently produced goods. (Austin, Weisbrod)

Certain kinds of beneficial results which constitute a broad class of sought-after common goods -- including religious experiences, artistic performances and aesthetic experiences, a sense of belonging and community, relief of suffering, and more -- are frequently "produced" in the commons. "Productions" of this sort, however, are largely dramatic and share little with the economic and technological meanings of that term. Not only do organizations in the commons not produce or "output" easily identifiable or measurable products as such, Type B activities also do not tend to be characterized by exchange, organized into markets or readily explained or predicted by prices. As such, these are not simply "nonprofit", but also "nonmarket" organizations, in the most thoroughgoing sense. Therefore, to refer to nonprofit organizations of this type as "firms" as is the conventional practice today (Crew, 1975) is a complete misnomer. However, this creates a serious problem of terminology: If churches, concerts, charities, research labs, athletic competitions and the broad range of other commons which do not generate revenues are recognizably not firms in any meaningful sense, what are they?

We might call these Type B nonprofit organizations "benefactories". The term benefactory is a play on words; melding together aspects and connotations of the terms benefits and benefactors with conventional and traditional usages of the terms factor and factory. Benefit is commonly used to describe both the action of creating common goods and the goods themselves, and the term benefactors is commonly used in the sense of patrons who give, share or make resources available to the commons. The most far reaching application of benefactory is as a substitute for the term "firm" in characterizing economic units which hold resource endowments. Generally speaking, the term benefactory can be applied to the class of tax exempt nonprofit corporations, foundations, and unincorporated associations for which no identifiable product is marketed or sold and no individual or group of owners or stockholders gains from the profit of sales.

In this manner, "Type B" nonprofit organizations like churches, museums, community theaters, non-revenue intercollegiate sports and amateur athletic associations, settlement houses and soup kitchens, among others, must be distinguished from "Type A" nonprofits like hospitals, nursing homes, fee-based social service agencies, intercollegiate football and basketball and other revenue-based activities in which the level of involvement or activity is metered by revenue inflows. The concern in endowment theory is only with benefactories.

The urge to dispense or confer benefit does not arise out of thin air; it is usually a direct response to felt or perceived problems. To the extent that benefactories are construed from an economic perspective as agencies for conferring benefits, and from a substantive perspective as problem-solving agencies, "solutions" or solved problems can be seen as constituting the benefits conferred. It has long been recognized that "happiness", "satisfaction" and other similar utilitarian psychological measures were insufficient to measure most such benefits. Likewise, as already noted many such benefits are not measured accurately in money terms. However, applying the problem-solving model yields an elapsed time measure, the problem free interval, which appears to adequately measure the outcomes of problem-solving in a large number of cases. (Lohmann, 1988)

The problem-solving perspective also suggests a basis for further identifying types of resources used in the commons: Resources are any recognizable cultural objects or "bits" of the social product, whether money, religious rituals, musical scores, dramatic scripts, laboratory equipment procedures, , icons or "practice wisdom" gained from prior experiences of a similar kind, which can be utilized for the solving of particular problems-in-view to a particular community of reference.

We shall set aside, for the moment , identification of the particular division of labor which characterizes benefactories in the commons. It remains, then, to examine more closely the phenomenon of resources flowing into an endowment. All we have seen so far is that they involve more than money. Of what do they consist? It would appear that, in so far as they are factors for rendering common goods, resource endowments consist of three broad classes of resources, which can be called treasuries, repertories and collections.

Treasury

Treasuries are generally the best known and most clearly understood sets of resources in benefactories. They consists of closely measured funds of identifiable assets --resources which can be measured in monetary terms-- as measured by accounting systems and reported in financial statements of an association or corporation. Although such funds are not as frequently labeled explicitly as treasuries today than they once were, it is still conventional to refer to the principal officer of an association or nonprofit corporation responsible for asset management as the treasurer.

In a money economy, most benefactories appear to have at least minimal need for a treasury. In much of the contemporary commons in American communities, treasuries are used to purchase many types of resources from the market -- technical and professional labor, supplies and equipment, space and other rents, and other sources.

The most conventional mistake in tracking the resources of a benefactory is to look only at the monetary resources of the treasury, because these are the most easily identified and more closely measured than other types of resources which the organization may control and direct. To do so, however, is to overlook or understate the resource position of most of these nonprofit groups. What is needed to avoid this error is some way to systematically name, categorize and make statements about the other types of resource holdings of benefactories.

The thing which sets resource treasuries in the commons apart from other monetary aggregates -- most notably, the liquid capital of firms -- is the one-sided nature of monetary measurement. Because of the absence of revenues previously noted, one of the most notable (and noted) characteristics of treasuries is that monetary measurement models only in-flows or "inputs". (Anthony and Young, 1984; Anthony, 1978) Outputs go unmonitored, and at least half-a-century of noting that fact has done little or nothing to remedy it. It may be time to face the problem from a new direction.

A closely related problem is the proper meaning of the fund balance in the financial statements of nonprofit organizations. The putative reason for the inclusion of inventory and fixed asset items is so that when proper offsets for current and long-term liabilities are recorded, the true value of the owner's equity (or capital) in the firm can be established. Yet, in a large number of instances, money-measurement of such "inventories" simply serves to confuse and obscure the real resource position of the benefactory.

Collection

In addition to treasuries, many benefactories also maintain extensive collections which are essential to them in rendering common goods. The collection of any benefactory consists of the physical objects held or controlled by it as part of its endowment. Collections are many and varied. Many types of historical and contemporary benefactories maintain such collections as part of their on-going programs: Churches and religious organizations of all types commonly retain collections of sacred icons and other worlds of art, musical instruments, sacramental vessels, and other objects utilized in religious rites and ceremonies. Museums and archives exist for the explicit purpose of being repositories of collections of artifacts, manuscripts and other objects of archaeological, historical or literary value.

Many different types of benefactories maintain collections. Theater companies have collections of make-up and costumes, scripts and sets from previous productions. Athletic associations, unions and clubs typically have collections of sports equipment or paraphernalia associated with their particular sports interests. Such groups offer interesting case studies of the divisions between personal property and commons. Members of a softball club may own their own gloves, for example, while the team collectively owns a set of base pads. Libraries have collections of books, and modern libraries also have highly diverse sets of additional, information-bearing objects--from professional journals and archaic manuscripts to films, microfilms and microfiche, audio and video tapes, compact disks and other media of information and knowledge.

Libraries hold one of the most common forms of collections in the modern commons. The very idea of a library -- which presumes communities of writers and readers knowledgeable of the same languages -- is one key to understanding the role of collections in the commons. To view a library collection solely from the vantage point of the treasury, and to attempt to maintain an inventory, in the sense of a current running estimate of the combined economic value of the collection in money terms, illustrates many of the problems involved in the economics of the commons. While a great many fascinating and highly technical economic and accounting issues are raised in such a case, it is also the case that large numbers of librarians and readers and writers of books harbour deep suspiciouns that such an approach misses the fundamental point of making money available to library collections. A part of what is needed is satisfactory handling of these technical issues of accounting in ways which satisfy and make sense to librarians and bibliophiles in the same way that business accounting makes sense and appears useful to businessmen. The conventional practice of depreciating (or appreciating) many different types of collections in terms of purchase price or current market value may appeal to accountants, economists and commons administrators schooled in monetary measurement as the proper thing to do, but it typically tell us nothing of particular importance or interest about the real resource-potential of particular collections.

This is largely because collections are not inventories of raw materials and unfinished goods which occur in productive firms. While superficially resembling the inventories, plant and equipment of productive firms, the collections of benefactories are really quite different --both in purpose and in scope -- from inventories of productive resources in a firm. Most importantly, items in collections are almost never acquired with the intention of resale. Thus, questions of their enduring market value, as measured by purchase price, costs of warehousing and maintenance, and other considerations are almost never of any continuing interest to anyone other than those charged with making the measurements. What is important about items in collection is usually only information of their existence, whereabouts, conditions and uses. Ordinarily, it should be sufficient in the case of a benefactory to maintain such simple records, and to avoid extensive and misleading inclusions of collections among the monetary "assets" of its treasury.

Repertory

Most difficult of all to deal with have been the intangible resource endowments of the commons -- the symbolic gestures, rituals and ceremonies of religious bodies; the skillful, nuanced performances of actors, singers, musicians, and other performers, the occult bodies of specialized knowledge and practical wisdom -- whether scientific, magical, religious, artistic, political, or otherwise -- which communities have built up over years, decades and in some instances, centuries.

No one can expect to price such knowledge and add it to the treasury -- the astronomical knowledge of the Druids or the Mayas, for example, poses a continuing enigma. In more contemporary terms, much the same can be said of the subtle reasoning of a philosopher, the skillful intervention of a caseworker. Yet, efforts to assess the resources endowments of many types of commons are incomplete unless we take such resources into account.

The term repertory -- already in widespread use by actors and musicians to describe the range of accomplished performances of an ensemble or company -- may be applied to the intangible endowments of many other commons as well. A repertory is, in this sense, any set of acts which an individual or group is prepared to perform. It may be the set of discrete-but-related skilled behaviors necessary to rescue a community of disaster victims, or it may be the set of unique patterned motions and utterances which compose a performance of Hamlet or Handel.

It should be relatively clear that in the problem-solving context widely used in contemporary commons, repertories are often built upon repertories of problem-solving strategies. Some such repertories involve straightforward applications of "if-then" reasoning: If the victim is choking, perform the Heimlich maneuver. Others may involve extremely high levels of skill, judgement, and timing which only members of the repertory company are able to master, and then only after the dedication of a lifetime. Yet the point remains--the stock of such solutions constitutes one of the principle forms of resources available to a benefactory. Although we may be unaccustomed to treating them as resources, performance repertories are actually among the key resources of groups in the commons. They often constitute the uniqueness and relative advantage "that money can't buy". This is as true of charitable and religious organizations as it is of artistic performances and athletic competitions.

The term is perhaps most widely used and understood in the arts, where theaters, orchestras, athletes and other performance ensembles routinely refer to the set of scripts, scores or routines over which they possess active mastery as being in their repertory (sometimes preferring the French spelling and pronunciation of repertoire.) Even in this context, however, the underlying problem-solving connotation should be apparent: Every performance is a new problem to be solved, and after a lengthy run, how to keep the performance fresh and alive becomes a problem in itself.

The thing which sets truly “professional” benefactories apart from similar groups of dedicated amateurs, for example, are the subtle but real differences in the level of their repertories. This is as true of social services programs as it is of musicians, painters and actors. When a new type of service for intervening with alcoholics, or aged persons with Alzheimers’ disease, is developed, the greatest interest among other practitioners is always in the repertory of new skills and techniques which may be involved.

The resources which are usually associated with the phenomenon of power also clearly involve repertories. The endowment whose repertories encompass skills of political intelligence-gathering and the exercise of influence, as well as ample amounts of legitimacy and authority is likely to realize significant improvements in its position in terms of additions to its treasury, new items for its collection, and further expansion of its repertories.

While collections arouse intense and misplaced interest, economists, accountants and managers have shown virtually no interest in repertories as key resources of benefactories. Contemporary financial statements and annual reports not only fail to list estimates of the monetary value of organizational repertories, they usually even fail to note their existence. Such are the exigencies of contemporary concern with nonprofit "accountability"! It is consistent with the position expressed here to suggest that estimating the "true value" of a particular endowment should require at least simple listing and description of the repertory of skills and techniques found in a benefactory. This is not, however, to say that a new item should be added to the balance sheet.

Measurement Levels

The primary reason for distinguishing collections and repertories from treasuries is that each type of resource appears to have a distinct level of measurement associated with it, and the beginnings of recognition of the diverse resources of benefactories in the commons would appear to involve recognizing these levels. Only the treasury can be currently measured at a cardinal (or ratio) level using the measuring rod of money. Collections must typically be handled by ordinal measurement -- inventories or censuses to be counted and categorized, and as often as not, repertories can only be measured nominally -- that is, named and categorized.

It is a widespread, but mistaken, contemporary notion that "accountability" necessitates consistent levels of monetary measurement of all common resources. A patron who knows that a particular gallery contains a number of acknowledged impressionist masterpieces, or that a particular laboratory has a dozen senior scientists with research publications in desired specialties has the kind of information necessary to make informed, intelligent decisions. The contemporary problem of the commons is less the inability to measure all resources in dollar terms than it is to resolve problems arising from conflicting or ambiguous nonmonetary standards. Attempting to monetize consideration of all resources does more to obscure this problem of standards, than it does to resolve it.

Transvaluation

What is operating in the case of repertories and collections is a socio-economic process which can be called (for lack of a better term) transvaluation. Purchases of many books, paintings, objects d'art, scientific apparatus, athletic equipment, and religious paraphernalia by benefactories often transvalues them immediately, if for no other reason than that there is no resale market for them, or because of the steadfast intent of the benefactors to hold onto the object.

Such circumstances tend to conceal the fact that what is involved with all resource endowments is transvaluation. In the case of economic goods and services, economic (that is, market) value is replaced by considerations. In the course of being applied to the rendition of common goods, economic resources lose their recognizable economic value, whether temporarily or permanently. It is not because they are foolish or irrational that priests, artists, social workers and others may fail to invest surplus funds available to them; it is quite literally because that money has other meanings for them than the profit which economists and businessmen often see as the only true, universal values and ascribe to everyone.

An example of this process is typically in effect with the repertory. Because the range of possible sources is so broad -- childhood experiences, knowledge acquired in leisure time, etc.-- and the range of individual differences so great, little attempt is made to even identify the direct expense inputs associated with particular repertory items. Typically, the repertory of a benefactory is managed directly or indirectly through its hiring, training, assignment and retention practices. If a computer programmer, a horn player, a cantor, or a youth minister and little league coach is needed, because those particular skills are absent in the repertory, any of these options can satisfactorily resolve the problem.

Because of multiplicity of resource options and possible combinations, "opportunity cost" considerations (in which an option is measured--in monetary terms--against the next best option) are often particularly meaningless in cases involving repertories; the opportunity costs involved in real situations are almost always complex combinations of values from treasury, collection and repertory, or mixtures of monetary "costs" and "benefits" with ordinal and nominal gains and losses. One major issue of transvaluation for the commons is when to "write off" or "expense" items purchased for the collection and when to retain some adjustment of their purchase price (or market value) as a listing in the treasury.

Reverse Transvaluation

An interesting reversal of the process of transvaluation sometimes occurs in the case of nonmonetary resources in the commons. Although it is more typically involves collections, it may, in some situations, also involve repertories. Because of a sudden upsurge of public interest/demand, a decision by the benefactors, desperation, or for some other reason, resource collections or repertories or particular parts of them may be "marketized", or offered for sale.

Reverse transvaluation, which amounts to from collections through treasuries and out of the commons into the market, is a three-step process, in which 1) the common goods of an object or icon are expunged or suppressed and 2) a market value is re-established through auction or sale of the commodity, and 3) the commons receives a net addition to its treasury representing the market price of the object.

This is what happens when a museum, strapped for cash, is forced to sell "priceless" pieces. In 1988, for example, the Hereford Cathedral in England announced that it was in precisely this circumstance and was offering at auction a priceless medieval map (*de Mappa Munde*). Even when such action becomes necessary, different types of commons have dramatically different approaches to their collections. Indeed, considerable additional study of this phenomenon seems justified.

Much the same sort of process of re-establishing market value can occur with repertories. The phenomenon of actors, scientists, social workers and others who "go commercial", for example, is well recognized in most major fields associated with the commons. Until recently, such moves were often regarded with suspicion and hostility by those remaining in the commons, and in some cases they still are. All such cases were once regarded like that of research scientists willing to fabricate data for personal gain.

The development of private practice in social services appears to be a particularly interesting case of establishing market value for what once was seen as the clearly priceless efforts of charity. The repertories of case and group work, counseling, therapies and related techniques which were developed in working with the poor, mental patients in public hospitals and other socially devalued populations have more recently become sufficiently widely recognized that private markets for such services are evolving. Not only has this taken many service providers out of the commons into the market, it has also created one component of the large and ambiguous category of “Type A” nonprofit service providers. Like “commercial nonprofit” theaters, museums, and other examples, they may be legally and organizationally “nonprofits”, but they are just as clearly revenue-based and market-oriented.

Conquest and Spoils

It is important that we recognize, therefore, that not all such transvaluations are of this type. One of the most universal examples of the operation of marketizing, or transvaluation from the commons back into the treasury, and thereby out of the commons into the market, are those associated with the pillaging activities of conquering armies. Thus, the barbarian sieges of Roman cities and the conquest of the golden treasures of the Aztecs, Maya and Incas by the conquestidores share with countless other military conquests in human history the transvaluation of sacred and other meaningful objects into booty, largess and souvenirs. Indeed, in the "dark ages" following the fall of the Roman Empire, a class of commons -- the medieval Christian monasteries -- may have been all that prevented turning the repertories and collections of the ancient world into the booty of the invading Northern European barbarians.

Conclusion

Endowment theory seeks to explain economic behavior in the commons, particularly the ways in which various benefactories use their resource endowments for rendering common goods. Attempts to state the resource position of benefactories using the measuring rod of money seriously misstate the actual resource position of benefactories, by omitting two important classes of resources important in the rendition of common goods. The resources necessary to attain the common goods which are the objectives of action in the commons include not only money, but also collections of tangible objects without current monetary value, and repertories of skills, behaviors and practices. Statements reflecting the full resources available in the commons must find more adequate ways to take collections and repertories into account.

References

Anthony, Robert N. Financial Accounting in Nonbusiness Organizations: An Exploratory Study of Conceptual Issues. Financial Accounting Standards Board. New York. 1978.

Anthony, Robert and David Young. Management Control in Nonprofit Organizations. Richard D. Irwin: New York. Third Edition. 1984.

Austin, David M. "The Political Economy of Human Services." Policy and Politics. 11. 3. 1983. 343-359.

Crew, Michael. Theory of the Firm. Longman: New York. 1975.

Hansmann, Henry. "Economic Theories of Nonprofit Organization." In Walter W. Powell, Ed. The Nonprofit Sector: A Research Handbook. New Haven CT, Yale University Press. 1987. 27-42.

Lohmann, Roger A. "And Lettuce is Nonanimal...." Journal of Voluntary and Nonprofit Studies. (forthcoming). (Also in Proceedings of the Association for Voluntary Action Scholars. Washington DC. 1987.)

Lohmann, Roger A. "Peace: Problem-Free Intervals As Outcome Measures." Proceedings of the Association for Voluntary Action Scholars. Washington DC. 1988.

VanTil, Jon. Mapping the Third Sector: Voluntarism in a Changing Social Economy. New York:Foundation Center. 1988.

Weisbrod, Burton. The Voluntary Nonprofit Sector. Lexington MA. D.C. Health Books. 1977.