

Nonprofit Management Education in Taiwan

Helen K. Liu

Professor

Department of Political Science

Graduate Institute of Public Affairs

National Taiwan University, Taipei, Taiwan (R.O.C)

E-mail: helenliu4@gmail.com

Phone number: +886-02-3366-8382;

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Abstract

Nonprofit management education has grown exponentially worldwide. In Taiwan, in response to the rapid growth of the nonprofit sector, universities are increasingly offering nonprofit courses and programs that train students interested in this area to gain relevant occupational capabilities. We asked the following questions. (1) Which nonprofit courses and programs are offered in Taiwan? (2) What are the characteristics of nonprofit management education in Taiwan? (3) Where are the identified nonprofit courses and programs situated? To explore the nonprofit courses and programs provided by higher education institutions in Taiwan, we in turn built the first database of nonprofit courses and programs offered in Taiwan. We discovered 681 courses offered at 104 universities and 38 nonprofit management-related programs offered at 26 universities from 2018 to 2019.

Keywords: nonprofit, education, Asia, Taiwan

Nonprofit Management Education in Taiwan

The nonprofit sector has grown exponentially in Taiwan from 811 organizations in 1988 to 20,061 in 2020 (Ministry of the Interior, 2020). This sector's growth is due to three trends (Duh & Kuan, 2018). First, the lifting of martial law in 1987 allowed freedom of association and resulted in an increased development of nonprofit organizations (NPOs) thereafter (Hsiao, 2009; Kuan & Wang, 2010; Wang, 2007). Second, given the growth of the nonprofit sector, there is a demand for personnel with managerial knowledge and skills relevant to nonprofit management. In particular, since the New Public Management reform in the late 1990s (Yeh & Lin, 2018), Taiwanese governments have increasingly worked with NPOs to deliver public services (Chen & Liu, 2020). Third, as the foundations and corporations that conduct corporate social responsibility activities have become more evidence based and performance driven (Ip, 2008), they demand higher levels of professionalism in the nonprofit sector. Given these three trends, an increasing number of universities have offered nonprofit courses and programs for students who are interested in this area to gain relevant occupational capabilities.

Previous studies of Western countries have provided a solid foundation for nonprofit management education. Examining US NPO management education, Young (1999) and Wish and Mirabella (1998) identified key functions of nonprofit management education. In their process of mapping nonprofit management education offered through major public administration programs in the United States, Wish and Mirabella (1998) and Mirabella and Wish (2001) classified programs and courses into seven categories, i.e., philanthropy, advocacy, fundraising, nonprofit management, financial management, human resources, and boundary spanning. The authors further classified the important functions of nonprofit management education into outside functions, inside functions and boundary spanning functions. Outside

functions address external stakeholders and activities, including functions related to philanthropy, advocacy, and fundraising; inside functions address internal operations and management, including functions related to nonprofit management, financial management, and human resources; and boundary spanning functions refer to activities that connect the external environment with internal operations, such as activities related to legal issues, strategic planning and social enterprise.

A series of studies have further shown that these categories are robust in explaining the development of nonprofit management education in both the Western (Malcolm, Onyx, Dalton, & Penentito, 2015; Mirabella, Hoffman, Teo, & McDonald, 2019; Palmer & Bogdanova, 2008; Mirabella, Sulek, & Teo, 2021) and Eastern contexts (Kim & Jeong, 2021; Okada, & Ishida, 2021; Zhang & Guo, 2015). Because the focus and development of nonprofit management education vary across cultural contexts and developmental processes, this framework and approach allows for a systematic comparison across different countries (Mirabella, Hvenmark, & Larsson, 2015, 2019; Murdock, Tekula, & Parra, 2013). However, no prior study has systematically mapped the features of nonprofit education in Taiwan.

The purpose of this study is to map and explore nonprofit courses and programs offered in Taiwan using Mirabella and Wish's (2001) framework and to answer the following questions. (1) What nonprofit courses and programs are offered in Taiwan? (2) What are the characteristics of nonprofit management education in Taiwan? (3) Where are the identified nonprofit courses and programs offered?

To explore the nonprofit courses and programs provided by higher education institutions in Taiwan, we first applied a standardized set of keywords to identify relevant nonprofit courses and programs offered from 2018-2019 based on an online search. From this initial search, we

identified 1,634 courses offered at 134 universities. Using Mirabella's (2007) and Mirabella and Wish's (2001) selection criteria, we reduced the sample to 681 courses offered at 104 universities and 38 nonprofit management-related programs offered at 26 universities that meet our criteria.

Context of Nonprofit Management Education in Taiwan

In Asia, investment in education depends on patterns of economic development. According to the Global Competitiveness Index 2019 Rankings, Taiwan ranks 12th among 141 countries and is among the top five in Asia, together with Singapore, Hong Kong SAR, Japan, and South Korea (World Economic Forum, 2019). The Taiwanese government invested 4.8% of Taiwan's GDP in overall educational expenditure in 2019, with an average of 5.26% of GDP in annual educational expenditures over the past decade, to cultivate quality human capital and attract global talents (Ministry of Education, 2020a). Over the past two decades, higher education has been available to the general public rather than to the elite alone (Ministry of Education, 2012). In 2019, Taiwan had total of 152 universities, colleges and junior colleges (Ministry of Education, 2019). University and college students numbered approximately 1.21 million as of 2019 (Ministry of Education, 2020b). The quality of education in the country continues to improve, as evidenced by small class sizes with an average of 22 students per teacher offered at universities and colleges (Ministry of Education, 2020b). Taiwan's first university, National Taiwan University (formerly known as Taipei Imperial University), was established in 1928 and included two colleges, namely the Faculty of Science and Agriculture and the School of Liberal Arts and Law. National Taiwan University has now expanded to 11 colleges and is ranked the top university in Taiwan. However, since 2015, Taiwanese higher education has witnessed a decline in the total number of students due to the country's lower birth rate, resulting in intense competition among universities for student admissions.

The scope and development of nonprofit management education may also be influenced by Taiwanese policies and regulations. For example, the community revitalization programs initiated by the National Development Council in 2016 (National Development Council, 2016, 2018) have driven the development of community innovation courses. Community revitalization programs aim to revitalize rural communities with declining populations by creating new businesses and industries that can create jobs or cultural attractions for people to relocate to or visit those communities. Different from community building courses, community innovation courses focus on connecting people, culture, businesses, and places through social organizations, social enterprises, NPOs or small businesses.

Moreover, an initiative, unique to Taiwan, was established by the Ministry of Education in 2007 to encourage and subsidize all colleges and universities to create service-learning-based courses through 2018 (Ministry of Education, 2008, 2010). The development of social innovation courses was influenced by a policy issued in 2018 by the Executive Yuan that initiated the Social Innovation Action Plan to encourage social innovation for complex public problems (Executive Yuan, 2018a), such as alternative energy reform, environmental reform, and the aging society. Prior to the Social Innovation Action Plan, the Entrepreneurship and Social Enterprise Action Plan of 2014 (Executive Yuan, 2014) encouraged and guided the establishment of social enterprises as well as training and education development. The continuing development of business ethics courses was a result of the Taiwan Stock Exchange (TWSE) Corporation recommending that corporate board members and trustees take business ethics-related courses (Taiwan Stock Exchange Corporation, 2003). Those policies, regulations, and business practices have stimulated and cultivated a variety of nonprofit management courses that are unique to Taiwan. Given Taiwan's unique context, this study examines patterns found among the country's

public and private universities as well as their different disciplinary focuses, professional levels, and geographic locations.

Methods and Data

Data Collection

To understand nonprofit management education in Taiwan, this study identifies and classifies nonprofit management-related courses and programs offered in Taiwan based on the method used by Mirabella and Wish (2001; Wish & Mirabella, 1998). Through searching Taiwanese university course websites, we constructed a database of nonprofit courses that were offered by 104 (of 153 total registered) universities from fall 2018 through spring 2019. Data collection took place between January 2019 and October 2019. Most course information included the course name, course lecturer's name, syllabus, course abstract, teaching methods and requirements.

Database Building

The database was created over three steps: course selection, program selection, and classification. In this study, we adopted a different approach in obtaining our data because in Taiwan, nonprofit courses are offered in various disciplines. Instead of conducting interviews with representatives from programs in nonprofit management and public administration, we identified courses with content sharing the following same keywords (Mirabella, Hvenmark, & Larsson, 2019) without limiting the search to any single discipline: nonprofit organizations, development, fundraising, project evaluation, philanthropy, advocacy, social enterprises, volunteer management, social innovation, civil society, board governance, nongovernmental organizations, community organizations, sustainable management, regional revitalization, the third sector, corporate social responsibility, and business ethics.

To accommodate Taiwan's unique educational context, we relaxed the criteria for courses in programs that focus exclusively on the nonprofit sector and strictly concern nonprofit management. Two factors drove our decision to relax the criteria: (1) the digitalization of course information in Asia, which made it possible for us to obtain comprehensive online data, and (2) the fact that the development of public administration education has a shorter history and that nonprofit management education has been carried out by business schools or faith-based universities instead of public administration programs. For these two reasons, we searched for and identified courses offered outside of public administration and nonprofit management programs. First, we included courses offered outside of public administration and nonprofit management-related programs. In other words, we included courses offered by various major and degree programs. Second, we included courses that might be offered by any specialized program. Given this approach, we adopted keywords and obtained 1,634 courses offered at 134 universities.

Our initial analysis of 1,634 courses reveals features unique to the Taiwanese context. First, the government requires all business students to take business ethics courses in all business management programs. In those business ethics courses, NPOs and social enterprises are often mentioned and discussed. Second, in Taiwan, all universities have adopted service-learning courses that encourage students to clean their own campus to build character and a sense of belonging. While most universities have maintained this tradition, some have begun to experiment with providing experiential learning through partnerships with NPOs or social enterprises.

To draw consistent comparisons to nonprofit management education offered in other countries, we applied the following selection criteria. First, we removed the courses that focus

only on business ethics. Second, we removed service-learning courses that only involve cleaning the campus environment. Third, we removed courses with only a small number of components related to NPOs. Through this approach, we obtained 681 courses for the course analysis. The university course websites provided us with sufficient information for our analysis, which covers course names, course lecturer names, syllabi, course abstracts, teaching methods and requirements. The examined courses were taught by 548 faculty members, whose names were collected from university websites, departments, institutes, programs, or syllabi.

For the program-level analysis, we applied Mirabella and Wish's (2001, p. 30) selection criteria, including programs offered by a university or college, those with a management (rather than policy or history) focus, those related to the nonprofit sector (rather than the public or private sector), and those dedicated to general nonprofit management. As a result, we retained 135 courses (taught by 120 faculty) offered by 38 nonprofit management-related programs for our program-level analysis.

The analysis is based on course descriptions and syllabi collected from the websites. However, 78 courses do not include their syllabi online; thus, we mailed requests to instructors or departments to obtain a copy of the syllabus. We made 34 follow-up phone calls to the respondents to request syllabi only if we had not received a reply within a few weeks. Within a month, we obtained 46 syllabi after three rounds of attempts. Then, two coders coded the course contents based on the categories created by Wish and Mirabella (1998), i.e., philanthropy, advocacy, fundraising, nonprofit management, financial management, human resources, and boundary spanning, and double checked the course roster developed by Roseanne Mirabella.

Analysis

We conducted analyses at both the course and program levels. To understand how nonprofit courses and programs are situated within the higher education sector, we examined trends related to public and private universities, disciplines, professional levels, and geographic locations. In our first course-level analysis, we mapped the unique context of nonprofit management education in Taiwan and created seventeen subcategories for the seven categories: philanthropy and nonprofits; the third sector and civil society; advocacy; public policy; community organizations; community innovation; fundraising, marketing and public relations; nonprofit management skills; service-learning; financial management; finance and accounting; human resource management; strategic planning; legal issues; entrepreneurship; social innovation; and ethics. Each course is coded into one mutually exclusive category, according to Wish and Mirabella (1998) and Mirabella and Wish (2001). For coding, we assigned two coders and conducted two rounds of coding. The result of the interrater reliability test was 97% for the first round of coding and 99% for the second round.

To reflect the Taiwanese context, we include four additional categories, namely, community innovation, service-learning, social innovation, and ethics. We employ these new categories because we identified courses that cannot be characterized under Wish and Mirabella's (1998) and Mirabella and Wish's (2001) categories. For instance, service-learning is a curriculum requirement at all public universities and some private universities. Appendix I discusses course content and provides example courses for each category.

Results

From the 2018-2019 nonprofit course database, we identified 681 courses offered at 104 universities and colleges taught by 548 faculty members. Approximately 68% of the 153 universities in Taiwan have at least one nonprofit-related course.

Overall Characteristics of Nonprofit Courses

Table 1 shows the distribution of types of nonprofit courses by function and category. Our results show that nonprofit courses are relatively equally distributed among three functions: the outside function (35.83%), inside function (36.27%), and boundary spanning function (27.90%). Table 1 also shows the percentage of nonprofit courses in seven categories. The top three categories are internal management skills (33.92%), philanthropy (24.38%), and social economy/enterprise (16.45%), accounting for nearly 74.75% of all courses.

Table 1

Distribution of Nonprofit Course Types by Function and Seven Categories

Function Category	% (n)
Outside function	35.83% (244)
Philanthropy and the third sector	24.38% (166)
Advocacy, public policy, and community organization	9.10% (62)
Fundraising, marketing and public relations	2.35% (16)
Inside function	36.27% (247)
Nonprofit management skills	33.92% (231)
Financial management	1.32% (9)
Human resource management	1.03% (7)
Boundary spanning function	27.90% (190)
Social economy/enterprise	16.45% (112)
Corporate social responsibility	7.05% (48)
Legal issues	3.38% (23)
Strategic planning	1.03% (7)
Total (n)	100% (681)

Table 2 shows the breakdown of courses based on the 17 subcategories. The top five categories include nonprofit management skills (22.47%), the third sector and civil society (13.95%), service-learning (11.45%), philanthropy and nonprofits (10.43%), and entrepreneurship (10.13%). In particular, four categories from Mirabella and Wish (2001) can be broken down further to reflect the unique aspects of nonprofit management education in Taiwan. For instance, within the philanthropy category, approximately 13.95% of courses focus on the

third sector and civil society, while 10.43% focus on philanthropy or the development of the nonprofit sector in general. Additionally, the advocacy category can be divided into four categories, namely, community development and organizations (3.82%), community innovation (3.38%), public policy (0.59%) and advocacy (1.32%). Furthermore, within the nonprofit management skills category, approximately 22.47% of courses are related to developing nonprofit management skills, and 11.45% of courses are related to service-learning. Finally, the boundary spanning category includes five subcategories, namely, entrepreneurship (10.13%), social innovation (6.31%), ethics (7.05%), strategic planning (1.03%), and legal issues (3.38%).

Table 2

Distribution of Nonprofit Course Types by Function and 17 Categories

Function	% (n)
Subcategory	
Outside function	35.83% (244)
Third sector and civil society	13.95% (95)
Philanthropy and nonprofits	10.43% (71)
Community development and organizations	3.82% (26)
Community innovation	3.38% (23)
Marketing and public relations	1.76% (12)
Advocacy	1.32% (9)
Public policy	0.59% (4)
Fundraising	0.59% (4)
Inside function	36.27% (247)
Nonprofit management skills	22.47% (153)
Service-learning	11.45% (78)
Financial management, finance, and accounting	1.32% (9)
Human resource management	1.03% (7)
Boundary spanning	27.90% (190)
Entrepreneurship	10.13% (69)
Ethics	7.05% (48)
Social innovation	6.31% (43)
Legal issues	3.38% (23)
Strategic planning	1.03% (7)
Total (n)	100% (681)

Figure 1.1 shows the percentages of nonprofit courses offered by public or private universities. Approximately 68% of nonprofit courses are offered by private universities, while 32% are offered by public universities. Figure 1.2 shows the distribution of nonprofit courses based in various disciplines. Only 10% of nonprofit courses are offered by public administration departments or colleges; 19% of nonprofit courses are offered by business schools, 16% are offered by social science colleges, and 11% are offered by nonprofit and social enterprise departments. Almost 44% of these nonprofit courses focus on various disciplines other than public administration, such as faith-based programs, urban planning, business management, public health, art and culture, and sports management. Furthermore, approximately 74% of nonprofit courses are offered in undergraduate programs, of which approximately 18% are common core courses¹ (Figure 1.3). A total of 23% of nonprofit courses are offered by master's degree programs; approximately 15% are offered by full-time programs, while approximately 8% are offered by part-time programs. Finally, Figure 1.4 shows the percentages of nonprofit courses in cities and rural communities. Approximately 77% of nonprofit courses are offered in cities, including Kaohsiung, New Taipei City, Taichung, Tainan, Taipei and Taoyuan, and the remaining 23% of nonprofit courses are offered in rural communities.

¹ *Common core* courses refer to courses that students across different disciplines are required to take. Common core courses often indicate the fundamental knowledge a university wishes their students to have regardless of their majors or specialties. *Degree program* refers to a program that integrates course of study leading to a degree without a requirement of the declaration of a major or minor.



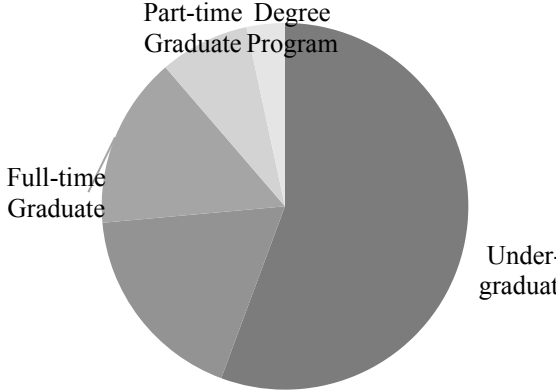
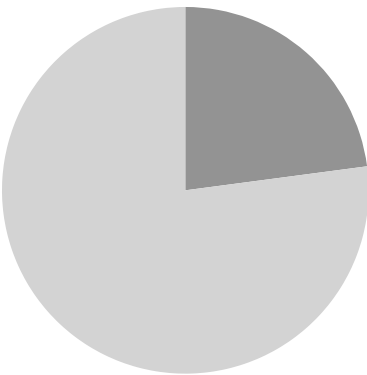
	
<p><i>Figure 1.1.</i> Percentages of nonprofit courses offered by public or private universities.</p>	<p><i>Figure 1.2.</i> Percentages of nonprofit courses based in various disciplines.</p>
	
<p><i>Figure 1.3.</i> Percentages of nonprofit courses by program types.</p>	<p><i>Figure 1.4.</i> Percentages of nonprofit courses in cities and rural communities.</p>

Figure 1. Distribution of nonprofit courses (N=681) by characteristics.

Our results show that nonprofit courses are predominately offered in northern Taiwan. Most courses are offered at universities in Taipei (20.26%), Taoyuan (14.39%), Taichung (14.24%) and New Taipei City (13.80%). Among these four cities that account for more than 10% of the courses, three cities are in the north and are considered part of the Taipei metropolitan area. On the other hand, cities on the east coast of Taiwan, which are more difficult to access due to the local geographic landscape, account for less than 3% of course offerings,

including Yilan (1.17%), Hualien (1.91%), and Taitung (0.15%). Additionally, the courses offered in Kaohsiung, the third largest city in Taiwan, surprisingly account for only 5.73% of all courses. Furthermore, Figure 2 shows the distribution of nonprofit courses available per 100,000 people by county/city in Taiwan. When taking the population into account, the greatest number of courses per 100,000 people are offered at universities in Taipei (5.212 courses), Chiayi (4.935), Taoyuan (4.407), Nantou (4.027), and Hualien (3.966).

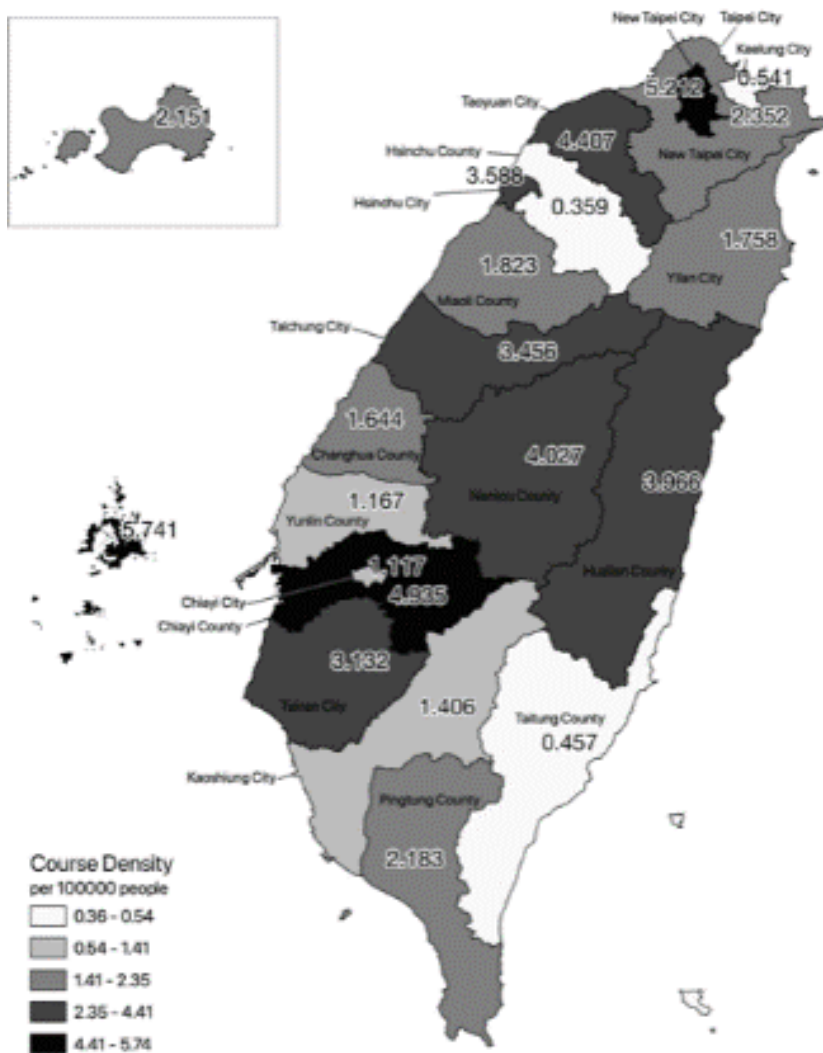


Figure 2. Distribution of nonprofit courses (N=681) available per 100,000 people by county/city in Taiwan.

Nonprofit Management-Related Programs

In analyzing courses offered through nonprofit management-related programs, this section presents results for 135 courses offered through 38 programs at 26 universities and colleges and taught by 120 faculty members. We show the distribution of types of courses offered by nonprofit management programs based on the categories developed and reviewed in Mirabella and Wish (2001). We also examine the distributions of the types of universities, disciplines, cities, and urban vs. rural areas. Furthermore, we show our cross tabulation of the types of courses offered by nonprofit management programs by university type and area.

Table 3 shows the distribution of types of nonprofit courses within nonprofit management programs by function and category. Our results show that nonprofit courses are equally distributed across the three functions, namely, the outside function (33.33%), inside function (37.78%), and boundary spanning function (28.89%), similar to the distribution breakdown shown in Table 1. Table 3 also shows the percentage of nonprofit courses within nonprofit management-related programs in seven categories. The top three categories include nonprofit management skills (32.59%), social economy and enterprise (23.70%), and philanthropy and the third sector (14.81%), accounting for nearly 71.1% of all courses.

Table 3

Distribution of Nonprofit Course Types in Nonprofit Management Programs by Function and Seven Categories

Function Category	% (n)
Outside function	33.33% (45)
Philanthropy and the third sector	14.81% (20)

Advocacy, public policy, and community organization	12.59% (17)
Fund-raising, marketing and public relations	5.93% (8)
Inside function	37.78% (51)
Nonprofit management skills	32.59% (44)
Human resource management	2.96% (4)
Financial management	2.22% (3)
Boundary-spanning	28.89% (39)
Social economy/enterprise	23.70% (32)
Strategic planning	3.70% (5)
Legal issues	0.74% (1)
Corporate social responsibilities	0.74% (1)
Total (n)	100% (135)

Table 4 shows the breakdown of courses offered through nonprofit management programs by the 17 subcategories. The top five categories include nonprofit management skills (32.59%), entrepreneurship (16.30%), philanthropy and nonprofits (11.11%), community development and organizations (9.63%), and social innovation (7.41%). The data show a limited focus on legal issues (0.74%) and ethics (0.74%) and no focus on public policy and service-learning.

Table 4

Distribution of Nonprofit Course Types Offered through Nonprofit Management Programs by Function and Divided into 17 Categories

Function	% (n)
Subcategory	
Outside function	33.33% (45)
Philanthropy and nonprofit	11.11% (15)
Community development and organizations	9.63% (13)
Third sector and civil society	3.70% (5)
Marketing and public relations	3.70% (5)
Advocacy	1.48% (2)
Fundraising	2.22% (3)
Community innovation	1.48% (2)
Public policy	0.00% (0)
Inside function	37.78% (51)
Nonprofit management skills	32.59% (44)

Human resource management	2.96 %(4)
Financial management, finance, and accounting	2.22 %(3)
Service-learning	0.00 %(0)
Boundary spanning	28.89% (39)
Entrepreneurship	16.30 %(22)
Social innovation	7.41 %(10)
Strategic planning	3.70% (5)
Legal issues	0.74% (1)
Ethics	0.74% (1)
Total (n)	100% (135)

Figure 3 shows nonprofit courses (N=135) limited to only those in a nonprofit management related program by characteristics. Figure 3.1 shows the percentage distribution of nonprofit management courses across private and public universities with a nonprofit management related program. Approximately 80% of courses are offered by private universities, while 20% are offered by public universities. Figure 3.2 shows the distribution of courses offered through nonprofit management related programs of various disciplines. Only 9% of courses are offered by public administration departments or colleges, 3% of courses are offered by business schools, 34% of courses are offered by social science colleges, and 47% of courses are offered by nonprofit and social enterprise departments. Almost 7% of these courses offered through nonprofit management related programs are based in various disciplines, such as urban planning, public health, art and culture, and sports management. Furthermore, Figure 3.3 shows that approximately 43% of courses offered through nonprofit management related programs are provided under undergraduate programs, and approximately 4% are provided by degree programs. Approximately 24% are offered through full-time master's degree programs, while approximately 29% are offered through part-time master's degree programs. Finally, Figure 3.4 shows the percentages of courses in cities and rural communities. Approximately 77% of courses offered through nonprofit management related programs are given in cities, including Kaohsiung,

New Taipei City, Taichung, Tainan, Taipei and Taoyuan, and the remaining 23% of courses are offered in rural communities (see Figure 4.).

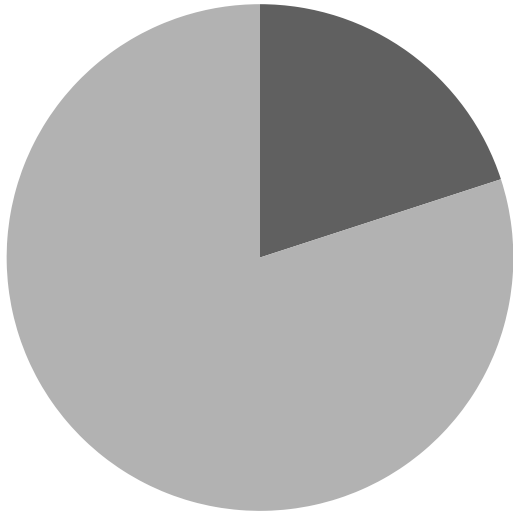
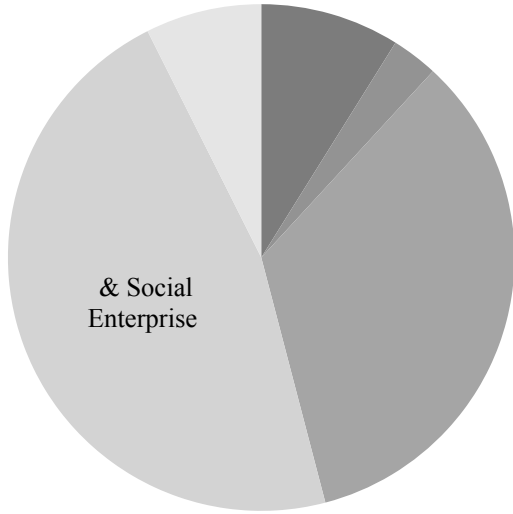
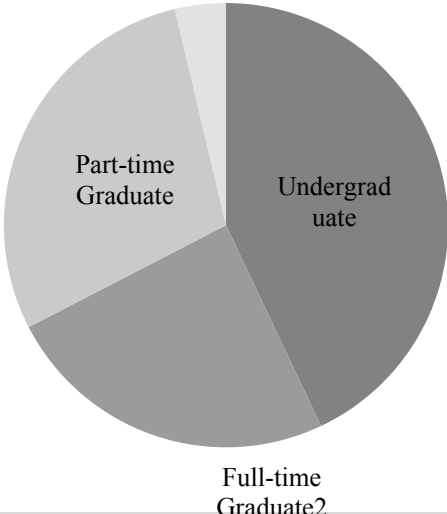
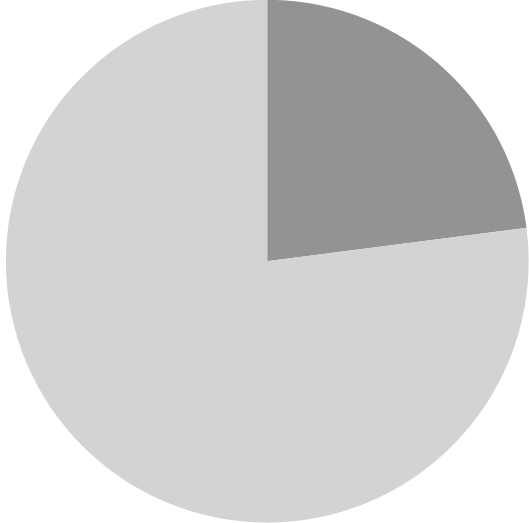
	
<p><i>Figure 3.1.</i> Percentages of nonprofit courses offered by public or private universities.</p>	<p><i>Figure 3.2.</i> Percentages of nonprofit courses based in various disciplines.</p>
	
<p><i>Figure 3.3.</i> Percentages of nonprofit courses by program types.</p>	<p><i>Figure 3.4.</i> Percentages of nonprofit courses in cities and rural communities.</p>

Figure 3. Distribution of nonprofit courses (N=135) in nonprofit related programs only by characteristics.

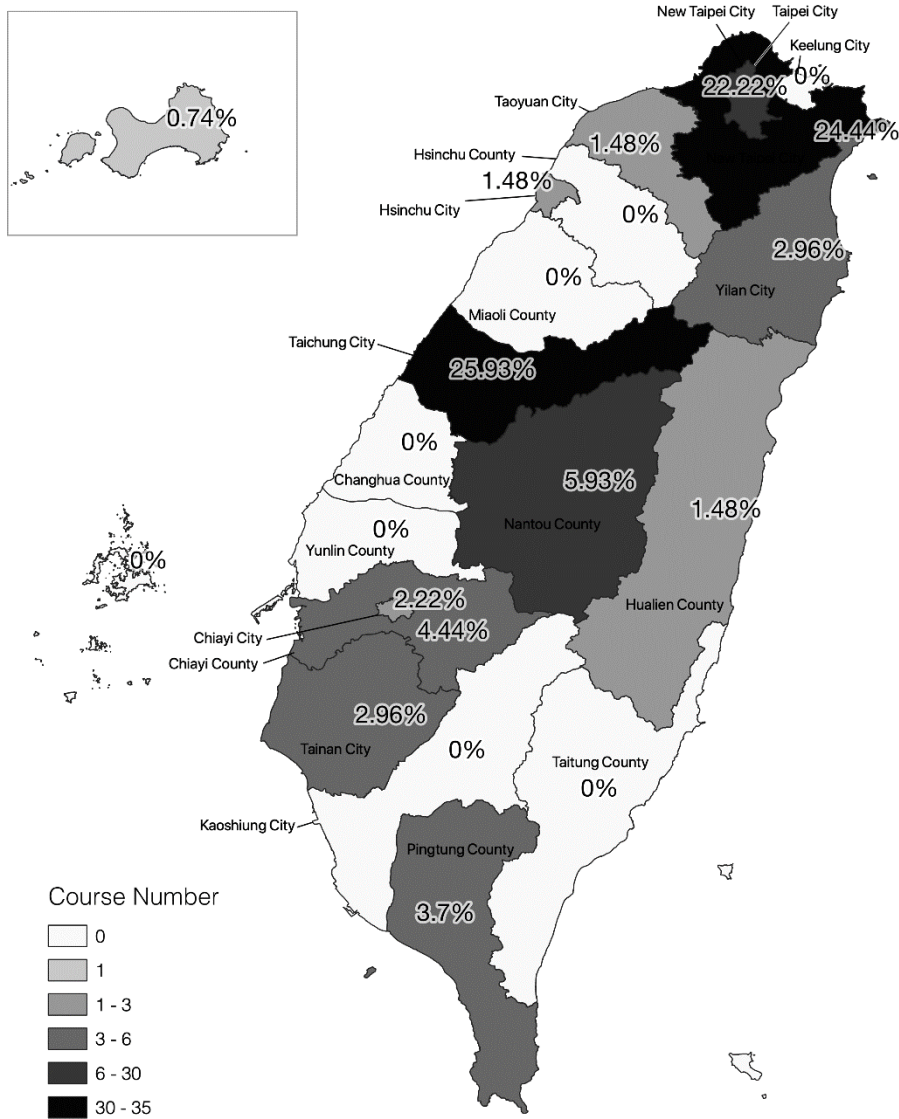


Figure 4. Percentage distribution of nonprofit management courses (N= 135) in the nonprofit management related programs across Taiwan counties/cities.

In addition, our results show that nonprofit courses offered by universities that have a nonprofit management related program are distributed more heavily in northern Taiwan. Figure 4

shows the percentages of courses of nonprofit management related programs distributed among 21 administrative cities and counties. Most courses are offered in universities in Taichung (25.93%), New Taipei City (24.44%), and Taipei (22.22%). Interestingly, the majority of courses given through nonprofit management related programs are found in Taichung, the third largest city in Taiwan. In contrast, cities on Taiwan's east coast, which are less populated and more difficult to access due to the local geographic landscape, account for less than 4%; these cities include Yilan (2.96%), Hualien (1.48%), and Taitung (0%). No courses available through nonprofit management related programs are offered in Kaohsiung city in Taiwan.

Discussion

General Nonprofit Management Education

Nonprofit management education in Taiwan focuses on introductory and general managerial skills development rather than specialized areas, such as financial management (1.32%), human resource management (1.03%), or fundraising (2.35%) (See Table 1). For instance, general courses, such as nonprofit management, philanthropy, the third sector, and boundary spanning, account for nearly 74.75% of all courses. Furthermore, in terms of depth of knowledge, nearly 74% of courses are offered at the undergraduate degree level, while only approximately 23% of courses are offered at the master's degree level (See Figure 1.3).

However, among nonprofit management related programs, relatively more specialized and professional nonprofit courses are provided, as reflected by courses in financial management (2.22%), human resources (2.96%), and fundraising (5.93%) as shown in Table 3.

Proportionate Distribution of Nonprofit Courses in Terms of Functions

Our results show that the distribution of nonprofit courses is proportionately divided into the three main functions established by Mirabella and Wish (2001), namely the outside function,

inside function, and boundary spanning function. In particular, in Taiwan, according to our course-level analysis, courses are proportionately distributed across the outside function (35.83%), inside function (36.27%), and boundary spanning function (27.90%). According to our program-level analysis, courses are also proportionately distributed across the outside function (33.33%), inside function (37.78%), and boundary spanning function (28.89%). These findings differ from findings for the US (e.g. Mirabella, 2007; Mirabella & Wish, 2001), where the majority of nonprofit management courses focus on the inside functions of nonprofit management. It may be that our inclusion of all disciplines in our data collection process caused us to select courses focused on a variety of disciplines in addition to public administration programs. For instance, courses offered by business schools account for nearly 19% of all nonprofit management courses in our database (Figure 1) and most of these focus on the boundary spanning function, which might explain why we found the boundary spanning function to be more prominent than in earlier studies (Mirabella, 2007; Mirabella & Wish, 2001).

Specialized Nonprofit Management Programs in Social Enterprise and Social Work

Interestingly, most well-known and well-established nonprofit and social enterprise programs have been developed by faith-based universities to educate and train students who are likely to enter various charities and foundations founded by the same faith-based institutions or private universities. For example, in addition to establishing a master's program in nonprofit organization management, Fu Jen Catholic University also operates Fu Jen Academia Catholica, hospitals, clinics and other institutions. Another key discipline playing a key role in nonprofit management education is social work. Several major social work departments or schools offer social enterprise courses because an increasing number of NPOs have started to establish affiliated social enterprises and shops to diversify their revenues. The ways in which nonprofit

courses are situated within various departments demonstrate the unique developmental paths of the nonprofit sector in Taiwan.

As Figure 3.2 shows that only 9% of the nonprofit management related programs are established through the public administration departments. In Taiwan, most public administration programs are offered as a stream of study within political science departments rather than being established in separate departments or schools. Given the small number of independent public administration departments or schools, most of them focus on traditional public administration, public management, public finance, public policy, and law. However, public administration scholars have an influence over the development of nonprofit practices. For instance, Chiou (2007) argues for the importance of introducing governance into the nonprofit sector by offering better board governance training and adopting governance tools such as balance scorecards from public administration education. Chiou (2007) further emphasizes the importance of working with umbrella organizations, such as the Taiwan NPO Self-Regulation Alliance, to enhance the professional and governance training of nonprofits in Taiwan.

Courses are Offered Mainly in the Urban and Northern Parts of Taiwan

In terms of location, the majority of nonprofit courses are offered by universities in cities of northern Taiwan, such as Taipei, New Taipei City, and Taoyuan (which together account for nearly 48.45% of all course offerings). Northern Taiwan is the primary area for political, social, and economic development. For instance, Taipei is the capital of and a special municipality in Taiwan. Combined, Taipei, New Taipei City and Taoyuan account for 38% of the total population, providing a possible explanation for the clustering of nonprofit courses offered in northern Taiwan. Furthermore, a higher density of NPOs and social enterprises are located in northern Taiwan, which also explains this phenomenon (Twu, 2010).

Conclusions

The present study represents a snapshot of nonprofit management education in Taiwan, but its relevance to the development of the nonprofit sector. A major finding is that the nonprofit management education currently focuses on more generalized types of courses and that specialized and advanced courses remain underdeveloped. The nonprofit management courses included in our database are proportionately distributed across the outside function, inside function, and boundary spanning function. Additionally, the majority of nonprofit courses are offered by private universities, are based in a variety of disciplines, and are located in cities. Furthermore, while most patterns observed from the course- and program-level analyses are similar, our findings show that more specialized programs are offered by private and religion-based universities. In particular, the majority of nonprofit management related programs focus on the social enterprise and social work disciplines.

Before generalizing our results, it is important to acknowledge the limitations of our studies. Although our mapping of nonprofit management education courses in Taiwan is based on a national dataset, our data pertain to only one year. Some courses are delivered over multiple years, leaving gaps in our database. Furthermore, the emerging trends revealed in our study limit its generalization to other academic years. As suggested by Mirabella's (2007) ten-year review, future research should aim to collect a longitudinal dataset to validate the trends found and explanations offered in this study. With a longitudinal dataset, one can further understand the impacts of policy changes on the growth of the nonprofit education courses/programs across time. Future studies could also address the origins, development and potential curricular models of nonprofit management education in Taiwan through interviews with nonprofit course instructors of nonprofit management related programs, as described in Wish and Mirabella

(1998). More importantly, studies on teaching methods and development for nonprofit management should also be further conducted in the nonprofit management field as described in Liu and Liu (2020) and Mirabella and Eikenberry (2017). By examining different teaching methods, scholars could jointly develop teaching innovations for international communities, as shown in Kilonzo, Sandfort, and Liu, (2016). There is a continuing need for adequate studies on practical applications of nonprofit management education development in Taiwan, Asia, as well as other international comparative studies, as previously shown in Mirabella, Gemelli, Malcolm, and Berger (2007).

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Appendices

Appendix I: Conceptual Framework for Nonprofit Course Classification: Function, Category and Subcategory

Function	Category	Subcategory	Topics and Issues	Sample courses
Outside function	Philanthropy and the third sector	Philanthropy and nonprofit; Third sector and civil society	History, activities, scope, and methods of philanthropy, the nonprofit sector, and third sector organizations; sectoral differences among public, private, and third sector organizations; philanthropic motives, values, and behaviors; civil society	Civil society International nongovernmental organizations Welfare systems and civil society The thought and action of civil society
	Advocacy, public policy, and community organizing	Advocacy; Public policy; Community development and organizations Community innovation	Examination of nonprofit organizations' in the process of policy making; community planning and organizing; citizen empowerment; community and service needs assessments; collaboration and partnerships; collective actions; A program designed to help local communities differentiate themselves, attract industries, and bring back populations to flourish. The program adopts an interdisciplinary, comprehensive, and bottom-up approach focused on community needs, community consensus building, and national awareness of this work (Executive Yuan, 2018b).	Community organization and community development International health and health initiatives Policy advocacy and network governance of nonprofit organizations Community exploration and local revitalization Design regional revitalization
	Fundraising, marketing and public relations.	Fundraising	Fundraising and development; proposal writing; planned giving; capital campaigns; investments; annual and membership	Public crowdfunding Seminar in nonprofit organization fundraising

		Marketing and public relations	campaigns; Marketing and public relations	Public service advertisement production Social enterprise marketing strategy
Inside function	Nonprofit management skills	Nonprofit management skills	Management and functions in the nonprofit organization; program development and evaluation; organization theory and behavior; managing information systems; communications	Nonprofit organization management Performance and evaluation of nonprofit organizations
		Service-learning	Encouraging students to clean their own campus to build character and a sense of belonging	Service-learning Public service
	Financial management	Financial management, finance, and accounting	Budgeting; resource allocation; financial management; accounting	Accounting for nonprofit organizations Financial accounting for nonprofit organizations Social enterprise social investment return analysis Tax practices for nonprofit organizations
	Human resources management	Human resources management	Managing human resources; volunteer management; board and trustee relationships; leadership	Human resource management in social enterprises Human resource management for nonprofit organizations Research on human resource development for international nonprofit organizations Human resource management for health care

				industry and nonprofit organizations
Boundary spanning	Strategic planning, legal issues, social enterprise/innovation, ethics	Strategic planning; Legal issues; Entrepreneurship Social innovation Ethics	strategic planning, legal issues, social innovation, ethics, and entrepreneurship Finding solutions to social issues by applying technological and business innovations to find solutions to social issues (Executive Yuan, 2018a). Influencing the entrepreneurial behavior and management decisions of organization members through ethical norms or guidelines and establishing appropriate interactions with internal and external stakeholders (Twu, 2017)	Social enterprise Public service in financial and economic law Social innovation Social innovation in towns and villages Social innovation and needs exploration Corporate social responsibility and ethics Corporate social responsibility

Adopted and adapted from Wish and Mirabella (1998); Mirabella and Wish (2001)