Appendix: List of Codes

Codes	Sub-codes	Definition and coding rules	Example
Human capital	Volunteers	Mentioning of volunteers, their value or events, trainings, education etc. for volunteers explicitly mentioned	A huge thank you to our volunteers, who did a fantastic job in preparing this event (D \Annual Report 2011, p. 3)
	Staff	No distinction between employees and volunteers or employees mentioned	Members of staff working in various areas proved their courage by commenting on their individual and personal motives to commit themselves to their tasks (J\Annual Report 2005, p. 3)
	Qualification of staff	Types or forms of qualifications of staff is mentioned such as trainings, workshops, formal education, for both employees and volunteers	We succeeded in recruiting new qualified staff to perform our diverse set of tasks (B \Annual Report 2012b, p. 4)
	Qualities of staff	Characteristics and qualities of individual or groups of volunteers or employees necessary/important for the NPO for instance motivation, commitment	For the reputation of organisations providing social services motivated staff plays an integral part (J\Annual Report 2005, p. 22)
	Professionalism	The words professionalisation or professionalism are used explicitly	Sometimes I ask myself, whether it would make sense to pay someone to facilitate a greater investment of time going into this work and to

Codes	Sub-codes	Definition and coding rules	Example
			enable us to work a bit more professional, as we do not really work in a professional manner (Mia: 66)
	Recruitment	Strategies and approaches to recruit volunteers, staff, donors, etc.	We hope that our volunteers tell their families and friend about their engagement and maybe arouse their interest to volunteer as well (Raatz, Johanniter-Unfall-Hilfe e.V.: 75)
	Experiences of the interviewee	Reports/stories of experiences of the interviewees themselves	On our way back I said to my wife: this is too big for my taste. She replied: why don't we do it ourselves then? (Elbert.: 29)
Relational capital	Public relations	Descriptions of public relation measures such as events for the public, of publications in the media or of own information material, participation in conferences, public discussions, events for public, publication of brochures and information leaflets	Our online presence is a constant "passive" public relations activity. It offers an interesting platform for to find and to get know our organisation. "Active" public relation activities such as information booth and presentations are not substituted through our internet presence but are enhanced by it (F\Information Booklet_Nr._27, 2008, p. 25)
	Image	Illustration of the way an NPO is perceived by external stakeholders or how it thinks it is perceived as	We represent quality (B \Annual Report 2009, p. 19)
	Relationship to public	Illustration of the nature of the relationship to the public	Since many years we try to pique public interest, combined with the hope that political consequences arise, for those countries in which people suffer from the effects of forgotten disasters (B\Project Report 2013, p. 8)
	Relationship to donors	Description or mentioning of contact with/to donors, of dependencies, of the nature of the relationship (independent of the type of donor, i.e. individual or company)	Only by providing sufficient information and by staying in contact with donors are we able to help people in need to help themselves (F\Information Booklet_Nr._24, 2005, p. 18)

Codes	Sub-codes	Definition and coding rules	Example
	Relationship to press/media	Illustrations or implications of dependencies or of the nature of the relationship to journalists/press/media, e.g. awards by the press or for journalists, articles, papers, etc.	Since the press in this area are tied to us, often I don't have to issue a press release. A phone call to the press is sufficient or a quick invite for the responsible editor to drop by, sit down with us and talk about what might be published next (Schmetz: 11)
	Relationship to partners	Evaluation of co-operations or relationship with/to partners. How is the nature of these relationships? Do any dependencies to partners or parties the NPO cooperates with exist?	Due to technical challenges with the flow of the project we had to find a new local partner (D\Annual Report 2012, p. 7)
	Relationship to beneficiaries	Presentation or evaluation of the relationship to beneficiaries, of dependencies, of the nature of the relationship, i.e. respectful, successful, long-lasting, etc.	Linked offers from a single source and possibly to be found at a single address save beneficiaries unnecessary ways and facilitate aligned assistances (J\Annual Report 2006, p. 16)
	Relationship to politics and officials	Mentioning or valuation of the relationship with politics/officials, of dependencies, of the nature of the relationship to parties, communities, etc. or individual representatives, for instance NPO giving guidance for upcoming decisions to be made, lobbying, transfer of projects by the state, city or community	Due to a change in politics of the Eritrean government the work of NGOs was severely limited and as one of the last remaining active NGOs we had to leave the country (D\Annual Report 2011, p. 5)
	Co-operations	Mentioning of a partner or cooperation, both in general and for a particular project	Within a newly established cooperation with the university medical centre in Vienna [...] (G\Newsletter 2011)

(continued)

Codes	Sub-codes	Definition and coding rules	Example
Structural capital	Structure	Descriptions of responsibilities within the NPO, of allocation of tasks, who reports to whom or is responsible for whom, where the NPO executes its project, presentation of the decision making body or of the departments of the NPO. For example organisation charts or maps illustrating the project countries the NPO is active in	Since the restructuring [...] in 2003, six competence teams started their work (B\Annual Report 2004, p. 25)
	Organisational culture	Description or mentioning of values and views of the NPO, giving every member of the workforce of an organization a common perspective and view on how to handle information, how decisions are made and what values are pursued. Aims of individual projects are not coded with this code	Mr. X, one of the volunteer on duty that day, stated: That's what we are here for—to help other people (C\Yearbook-2014, p. 35)
	Processes	Description of processes/procedures that define the work of the NPO. Not a report of the projects	The membership fee is set by the general assembly (E\Charter: §10)
	Database/IT	Descriptions of the reasons for the use of a database, software or IT in general, for changes of existing/development of new software. What are the benefits? Why is the particular software/database/IT relevant? Exception: Links to Web Pages are coded as Public Relations	Further we finally have a new database, which is hopefully going to make our every-day work easier and to help us save time (F\Nr.3_Februar_2008, p. 1)
	Work climate	How are people connected within the NPO? How is their	We live in a community of volunteers and employees who work together trusting each

Codes	Sub-codes	Definition and coding rules	Example
		relationship to each other? That is descriptions of the way e.g. volunteers and employees work together, of the perspectives on working together	other (B\Annual Report 2012, p. 2)
	Relationship to staff	Signals as to the relationship of the NPO to the staff, for instance possibilities for staff to get involved in decision making, services for staff, explicitly expresses appreciation of staff	The mission statement of our organisations was developed by our staff in a huge discussion in 1994/1995 [...] (J \Annual Report 2002, p. 3)
	Internal processes	Presentation of internal processes and projects, i.e. those projects beneficiaries and members don't necessarily notice or only feel the effects; further development of processes, for example restructuring of responsibilities, implementation of new software for administrative tasks, further development of services offered	The constant modernisation of our lifeboats progresses and our organisation set the right course for the future (C\Yearbook-2014, p. 68)
	Education/ training	Reporting of possibilities for professionalisation such as training, education, apprenticeships, workshops, etc.	Additionally we offer medical training on a regular basis as well as international and national trainings, using fictitious scenarios to practice how teamwork (B\Project Report 2013, p. 26)
Spiritual capital		Statements that highlight why NPOs and their work is regarded as positive and consequently the support of this work provides a positive emotional return. These statements are not organisation specific and not	In the centre of our work is the human being in its individual and unique dignity (J\Annual Report 2002, p. 3)

Codes	Sub-codes	Definition and coding rules	Example
		aimed at any recipient in particular. If statements are organisation specific, they are coded as organisational culture.	
Natural capital		Environmental resources an organisation uses to provide services or manufacture goods, for instance water or air	We regarded the environmental pollution due to the long distance flights and the costs for our participants as too high in the long-run (F \Nr.4_Oktober_2008, p. 2)
Manufactured capital		Description or mentioning of physical objects that organisation can use to produce goods or supply services, for instance cars, buildings, etc.	The library is located in our headquarter and consists of approximately 1200 donated books (E\Report-from-Brasil-2012, p. 23)
Financial capital	Financial statements	Information on financial resources such as expenditures, income, application of funds, independent of the form the information is disclosed in, i.e. numerical or narrative form. Exception: any information on donations or the collection of funds is ascribed to the variable fundraising	The total revenue, consisting of donations, inheritances, return on capital employed, and return on endowment capital, was 39.65 Mio. Euro in 2013(2012: 34.55 Mio. Euro) (C\Yearbook-2014, p. 64)
	Fundraising	All reports on activities to raise funds, description of funds granted by the state or other parties, the way donations are distributed within the NPO as well as other reports on donations collected	With the help of donations we were able to facilitate the urgently necessary repairs. About 65,000 Euro were required (H \Newsletter_0514_Homepage 2014, p. 1)
	Costs of human capital	Report of the cost of staff either expresses in numerical or narrative form	Staff expenses increased compared to the previous year by 4.6% to 265.492 T€ (previous year: 253.900 T€) (J\Annual Report 2013, p. 46)

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Codes	Sub-codes	Definition and coding rules	Example
Visual Rhetoric	Random picture	Images/pictures without reference to the NPO or its work but that could be used by any organisation, for example pictures of landscape, hands, random people, etc.	*Due to copyright reasons not example is provided*
	Picture of staff	Pictures showing staff/volunteers/employees are coded "picture of staff" even when the affiliation of the person is only detectable through the caption. Also, the caption of such a picture is not additionally coded as linguistic message	*Due to copyright reasons not example is provided*
	Pictures expressing IC obviously showing the work of the particular NPO	Pictures showing IC with obvious reference to the specific NPO, for instance through a logo on a jacket of a member of staff	*Since these photos cannot be anonymised, no example is provided*
	Picture with caption	Pictures with reference to NPO or its work but only through it caption. If pictures with captions are grouped and described by one caption or part of the same event or work process, the pictures are coded as one unit of coding. However, if pictures with captions are merely located at close proximity but illustrate different aspects of the work of the NPO and have different caption, the pictures are coded individually	*Due to copyright reasons not example is provided*
	Graphs/Tables	Graphs and tables are coded accordingly and a code describing the content is added	*Due to copyright reasons not example is provided*

Codes	Sub-codes	Definition and coding rules	Example
	Tacit message	Photos that imply IC but cannot be attributed to a particular organisation, like a nurse talking to an elderly man	*Due to copyright reasons not example is provided*
Facts	Data on NPO	Data of NPOs such as contact details, locations, project countries	*To ensure anonymity, no example is provided*
	Data on output	Reports on number of beneficiaries reached, services offered, countries the NPO is active in, activities executed and all other numerical data describing the output of a NPO. If a sum is mentioned as well as the numbers of the individual components, only the sum is coded	Currently around 2000 families are supplied with food, medication and water (D \Newsletter 2-2013, 2013, p. 2)
	Data on staff	Numerical data on staff independent of the type of work, i.e. volunteers, employees, youth group, part-time, fulltime	180 employees and around 800 volunteers work for C (C \Technical brochure 2012, p. 4)
	Data on interviews	Factual data of the interview such as the date, type, lengths, language of the interview, the place it was conducted	*(code was not used)*
	Data on interviewee	Factual data on the interviewee. What information is available on the interviewee? Name, position/tasks within the NPO, etc.	I work for this organisation since 1.5 years by now. Initially I started my career in corporate communication for a commercial business (Raatz, Johanniter-Unfall-Hilfe e.V.: 13)
	History of NPO	Information on the history of the organisation	And in eastern Germany we started in 1990, that is as soon as it was possible, and then such an association was founded in nearly every Bundesland (Representative of Albert-Schweitzer-Kinderdorf in Sachsen e.V.: 9)

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Codes	Sub-codes	Definition and coding rules	Example
Stories and citations of individuals		Reports on the work, value or impact of an NPO using stories, citations of individuals or by describing particular events	Together with the university medical centre in Vienna we managed to provide a 10-year old girl from Rumania with a specially tailored prostheticarm. Mid July 2011 the girl and her parents came to Vienna. [. . .] (G\Newsletter 2011, p. 1)
Type of donors and target groups		Descriptions of existing donors and target groups of services or mailings, for instance	Our average supporting member is 80+ years old.(Raatz, Johanniter-Unfall-Hilfe e.V.: 80)
Style of address		Information on internal guidelines/rules for external communication, for example How fundraising appeals are phrased	And I think that's how it should be, we don't have the demands of a specialist journal or a scientific paper, but we want to convey live stories and experiences of our beneficiaries (Representative of Albert-Schweitzer-Kinderdorf in Sachsen e.V.: 59)
Medium used for external communication		Mentioning of media or channels used or explicitly not used for external communication	We stopped printing brochures as those are out of date rather quickly and we had to throw them away after only one year (Elbert: 6)
Form of external communication		Discussions on the form of external communications, the advantages and disadvantages of or experiences with certain forms of communication	We noticed that it is important to inform readers immediately how they can donate, that is to provide the information on the account for donation (Schmetz: 35)
Perspective on IC	IC as liability	Statements implying that IC is a liability for the organisation	Difficult balancing act in the collective bargaining policy: On the one hand J needs to remain attractive as an employer and stay true to our own demands on faire remuneration. On the other hand, in the light of insufficient refinancing, payroll costs need to be limited (J\Annual Report 2010, p. 10)
	IC expresses explicitly	Mentioning of IC or any of the capitals	The immaterial assets are mainly software that was

Codes	Sub-codes	Definition and coding rules	Example
		explicitly, including immaterial assets (which was the only term explicitly used!)	purchased, licenses for data-base- applications for cost accounting, operational accounting, and customer relationship management (B \Annual Report 2008, p. 22)
Demands	Trust	Mentioning of trust and the value of trust	We are grateful for the interest in our work, the trust you granted us and your support as our work would not be able without it (F\Nr.9_Newsletter 2012, p. 1)
	Transparency	Mentioning transpar-ency as a strategic aim or an important value, also report on transpar-ency certification	Transparency is a very impor-tant foundation for trust which affects the amount of dona-tions we collect (Elbert: 19)
	Social acceptance	Signals for social acceptance of projects, services in general and the processes in partic-ular, such as awards, official certification, orders from the state to provide a particular service	Crucial was the high quality of the services provided on the one hand and the resulting high appreciation by the pub-lic (J\Annual Report 2004, p. 17)
	Quality	Mentioning of quality standards, description of quality management, certifications verifying the quality of an organisation	Crucial was the high quality of the services provided on the one hand and the resulting high appreciation by the pub-lic (J\Annual Report 2004, p. 17)
Necessary Resources	Human resources	Claims that human resources are essential for the work/survival of the respective organisation	To realise the concept presented, we need employees who support, carry and live this idea and who implement it to the satisfaction of the ben-eficiaries as well as their own (A\Concept_January_2011, p. 15)
	Funding	Statements that funding is crucial for the work/ survival of the respec-tive organisation	The continuation of the pro-jects is thus dependent on donations (B\Annual Report 2003, p. 15)
	Practices	Essential for the work/ survival of the respec-tive organisation	In order to meet the constantly increasing demands ade-quately, an effective risk management is of vital impor-tance (J\Annual Report 2005, p. 26)

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Codes	Sub-codes	Definition and coding rules	Example
	Reputation	Mentioning that reputation/image is essential for the work/ survival of the respective organisation	Essential for successful fundraising is a positive image in the public eye (J\Annual Report 2006, p. 30)
	Support by external parties	Claims that support by external parties is essential for the work/ survival of the respective organisation	The project failed due to unexpected administrative difficulties. The conditions for the building projects imposed by the government would have lead to an enormous increase in costs (D\Annual Report 2006, p. 5)
DZI		Mentioning of the DZI, the relationship to the DZI, its influence, etc.	Due to the Spendensiegel we are limited to a certain level of administrative expenses. We cannot be generous with the donations we receive since we are only allowed to use a certain percentage for administration and advertisements etc. (Representative A of ProBrasil e.V.: 200)
Comparison to other NPOs		Comparison of the organisation the interviewee represents with another organisation or other organisations	Maybe that is due to us being rather small and not as visible as bigger organisations that come to your mind easily in that situation, I can imagine (Representative B of Steinschleuder e.V.: 163)

Reference

Representative of Christophorushilfe e.V. (2014, August 05). Telephone conversation with "Representative of Christophorushilfe e.V."