Emerald Insight

Accounting, Auditing & Accountability Journal

From functional to social accountability: Transforming the accountability relationship
between funders and non-governmental development organisations
Brendan O'Dwyer Jeffrey Unerman

Article information:

Users who downloaded this article also downloaded:

Rhodes University
Library

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for
Authors service information about how to choose which publication to write for and submission guidelines
are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company
manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as
providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee
on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive
preservation.

From functional to social accountability

Transforming the accountability relationship between funders and non-governmental development organisations

Brendan O'Dwyer

University of Amsterdam Business School, University of Amsterdam, Amsterdam, The Netherlands, and

Jeffrey Unerman

School of Management, Royal Holloway, University of London, Egham, UK

Abstract

Purpose – The purpose of this paper is to analyse the evolving nature of the accountability relationship between a group of Irish non-governmental development organisations (NGDOs) and their primary governmental funder.

Design/methodology/approach – The examination is undertaken in the context of a unique funder-led initiative to instil a broad social accountability focus among NGDOs while re-orienting the NGDO-funder accountability dynamic towards a partnership-based approach – whereby the accountability entity would effectively be a supra-organisation comprising the funder and the NGDOs. The empirical content of the paper is derived from a series of in-depth interviews with senior individuals working within the Irish NGDO sector, along with a comprehensive analysis of documentary sources.

Findings – The partnership rhetoric central to promoting the enhanced focus on social accountability across the "virtual" accountability supra-organisation has not been transformed into reality, and the NGDO-funder accountability relationship within the supra-organisation remains centred on control and justification. A lack of resources, organisational commitment, guidance, and expertise from the governmental funder has contributed to an attitude of scepticism among many NGDOs towards both the partnership rhetoric and the accompanying adoption of the central tenets of social accountability, particularly downward accountability to beneficiaries.

Research limitations/implications – The research is based on a detailed analysis in a specific context which may limit its wider applicability. Nevertheless, it adds insights to the developing academic literature on NGO accountability, with particular reference to their broader social accountabilities.

Practical implications – Although highly context-specific, the findings of the study will be useful to researchers and policy makers interested in understanding how NGDO-funder accountability relationships can move towards mutual accountability and genuine partnerships focused on promoting social accountability.

Originality/value – Very few in-depth academic examinations of the evolving nature of NGDO-funder accountability relationships in specific NGO contexts have emerged in the accountability literature. Many of the insights in this paper are derived from individuals inside organisations in the NGDO sector who are regularly addressing issues of accountability, both social and otherwise. This provides in-depth, highly-informed insider perspectives on the evolving nature of these relationships, especially in the context of attempts to promote more partnership-based approaches to the delivery of development aid.

Keywords Non-governmental organizations, Financing, Partnership, Ireland

Paper type Case study

Introduction

Despite increasing attention being paid to the issue of accountability within practice in the non government organisation (NGO) sector generally (Unerman and O'Dwyer, 2006a), very few in-depth empirically driven academic examinations of its manifestation in specific NGO contexts have transpired (but see: Dixon *et al.*, 2006; Goddard and Assad, 2006). Among increasing demands for greater accountability across a range of different types of NGOs, development NGOs (NGDOs) in the so-called North have been particularly exposed to demands for accountability given their traditionally large scale funding from governments and their recent expansion in scope from service delivery to human rights-based approaches to development (Nelson and Dorsey, 2003). While this has led to a widespread recognition of the need for greater accountability among these organisations (Cronin and O'Regan, 2002; Ebrahim, 2003a, b, 2005; Najam, 1996), there remains an absence of research which examines the nature of specific NGDO accountability relations within particular Northern-NGDO contexts.

This paper aims to contribute towards filling this research gap by examining, from the perspective of those inside the NGDO sector, the evolving nature of the accountability relationship between a group of Irish NGDOs and their primary governmental funder (Development Cooperation Ireland (DCI)). The examination concentrates specifically on a unique initiative, entitled MAPS (multi-annual programme scheme), to instil a greater emphasis on NGDO accountability for broader societal impacts (social accountability). This de-emphasised a previously dominant functional form of accountability which prioritised accountability for the narrow financial impacts of NGDO operations between the distinct entities of the funder and the NGDOs. Evolving from a three-year period of negotiation between NGDOs and DCI, MAPS explicitly encouraged NGDOs to embrace social accountability through re-orienting their focus towards downward accountability to their beneficiaries, and re-conceived the NGDO-funder accountability relationship as one of mutual accountability and partnership to assist in this aim – effectively attempting to create a "virtual" supra-organisation for accountability purposes, comprising the funder and the NGDOs. This move towards accountability focused on effectiveness as opposed to efficiency, and was aimed at "enhanc[ing] the development of a stronger and more vibrant civil society" (DCI, 2005b, p. 8) in developing nations by "working through and with Southern partners" (DCI, 2005b, p. 12).

MAPS' proposed accountability shift featured a number of key characteristics essential to any form of social accountability (see Figure 1). These included a macro focus on accountability for broader socially-oriented outcomes and impacts as opposed to short term financially fixated outputs and activities, and the promotion of a qualitative orientation to accountability which embraced the inevitable complexity of accounting for broader NGDO societal impacts such as impacts on beneficiaries and related communities. MAPS' focus on building relationships of trust, understanding and learning embraced NGDO relationships with broad stakeholder groups such as beneficiaries and local communities well beyond the narrow financially and funder-fixated accountability which had previously dominated.

Given a historical short-term, functional accountability fixation in DCI and among many funded NGDOs, MAPS was widely seen as a risky attempt to re-orient NGDO accountability. It was also viewed as innovative and ground-breaking in nature given that in comparison to many similar initiatives internationally, it was much greater in
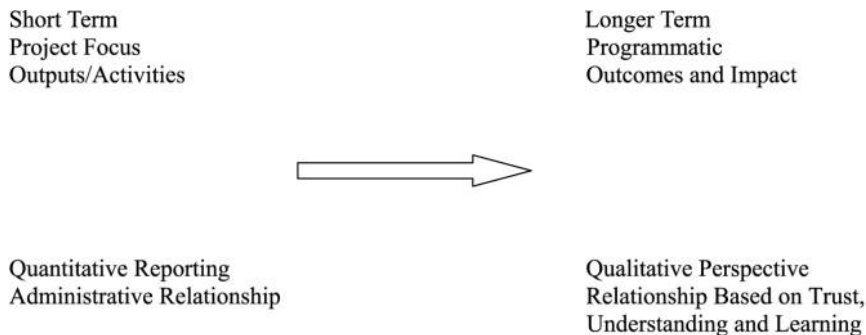
scale and scope (DCI, 2005b, p. 33). An examination of its initial evolution using insider perspectives from NGDOs and DCI affords us a unique opportunity to examine the impact a comprehensive effort to foster social accountability among NGDOs had on extant NGDO-funder accountability relations.

Drawing on an analysis of extensive documentation and a series of interviews with senior individuals working within the Irish NGDO sector, the paper examines how this attempt to promote social accountability influenced and was influenced by the organisational dynamics within DCI and between DCI and the NGDOs. The paper specifically reveals how and why the manner in which the MAPS initiative was implemented evoked few substantive changes in the extant NGDO-funder accountability relationship in practice, thus effectively failing in any aim of creating a "virtual" supra-organisational entity for accountability purposes. Drawing on these findings, the paper suggests ways in which a more substantive re-orientation of this relationship might evolve to enable a smoother transformation to enhanced forms of NGDO social accountability.

The remainder of the paper is structured as follows: The next section provides insights from the academic literature on NGO and NGDO accountability which are relevant to our subsequent analysis. This is followed by an outline of the case context, in which an overview of the operation of development aid in Ireland is provided along with an outline of the nature of the Irish NGDO sector – particularly the NGDO-governmental funder relationship which is central to our analysis. The research method used to gather evidence for the study is then articulated. The case narrative then traces how the NGDO-funder accountability relationship evolved in response to the MAPS initiative. These findings are discussed in depth and followed by some concluding comments referring to future research possibilities.

NGO and NGDO accountability

There is little consensus on how to define and classify NGOs (Doh and Teegen, 2002; Fisher, 1997; Martens, 2002; Vakil, 1997). Vakil (1997) suggests, however, that NGOs can be broadly distinguished by their essential organisational attributes comprising their orientation – the types of activities they engage in – and their level of operation – at international, national or local community level. He identifies six orientation

Short Term
Project Focus
Outputs/Activities

Longer Term
Programmatic
Outcomes and Impact

Quantitative Reporting
Administrative Relationship

Qualitative Perspective
Relationship Based on Trust,
Understanding and Learning

Source: INTRAC (2005, p. 2)

Figure 1.
Key accountability changes promoted in DCI's move to the Multi-Annual Programme Scheme (MAPS)

categories: welfare, development, development education, networking, research, and advocacy. The focus of this paper is on development-oriented NGOs (NGDOs).

NGDOs are an extremely varied group of organisations. They range from large formal, professional, bureaucratic agencies with multi-million-dollar budgets to small, informal, voluntaristic pressure groups comprised of a small number of people and attracting small levels of funds. Their activities range from self-help, through assistance to members, to the provision of services to particular sections of the wider community or campaigning work at the local, national or international level. NGDOs may be active in the health, education, agriculture or industrial sectors, or they may be concerned with wider human rights, gender or environmental issues. They may work locally, nationally or, as is increasingly the case, on a global level (Lewis, 1998). During the past decade there has been a rapid growth in their numbers and profile (Kamat, 2003; Salamon *et al.*, 1999; SustainAbility, 2003). This has been the case both in the so-called industrialised countries of the North, where NGDOs are concerned with poverty reduction and social justice work at home and abroad, and in aid-recipient resource-scarce countries of the so-called South, where NGDOs have been identified as potential partners by governments and international or intergovernmental aid agencies (Edwards and Hulme, 1996; Lewis and Madon, 2004). Their initial focus on delivering small scale projects has recently evolved towards an increasing involvement in broader processes of development, including policy advocacy and organisational and human capacity building (Hudson, 1999, 2000, 2002; Lewis and Madon, 2004; Nelson and Dorsey, 2003). This has reflected widespread frustration with the ineffectiveness and unsustainability of traditional project based "operational" development activities, which have had little apparent long term impact on poor and marginalised communities in the South – especially since many communities find themselves in unfavourable policy environments that are beyond their control (Hudson, 2002).

Despite, or perhaps because of, NGDOs becoming established organisations within development policy and practice, critical questions are increasingly being asked of their accountability and performance (Edwards and Fowler, 2002; Fowler, 1996; Kamat, 2003; Lewis and Madon, 2004; Salamon *et al.*, 1999; Slim, 2002). Issues of accountability for NGDOs have often coalesced around concerns from donors regarding how money is spent (Dillon, 2004; Ebrahim, 2005; Najam, 1996). Many NGDOs are dependent on major bodies such as governments for their funding and this resource dependency has had significant implications for the forms of accountability promoted and practised within the sector (Ebrahim, 2005).

The NGDO-funder functional accountability relationship
NGDO-funder accountability relations have traditionally fixated on functional accountability. Functional accountability is short term in orientation, focusing on accountability from NGDOs to funder organisations for resources, resource use, and immediate impacts (Ebrahim, 2003a, b; Edwards and Hulme, 2002a, b; Najam, 1996). It uses funder instigated evaluation and monitoring mechanisms such as "logical framework analysis"[1] to demonstrate "accountability for spending designated monies for designated purposes" (Najam, 1996, p. 342). As these give prominence to the measurable and quantifiable over more ambiguous and less tangible changes in social and political processes (Ebrahim, 2005), they have been accused of "organis[ing] and reduc[ing] complex social and political realities into simplified and discrete

components of a 'project'" (Ebrahim, 2002, p. 94) and of affording little attention to accountability to groups to whom NGDOs directly provide services or on whose behalf they advocate (Ebrahim, 2003a, 2005; Najam, 1996).

For NGDOs, especially in the Irish context, recent increasing resource dependence on government agencies has increased the pressure to prioritise this upward accountability to funders. Edwards and Hulme (1996, p. 962) argue that this has damaged NGDOs' ability to act as effective catalysts for social change, as accountability to donors has concentrated too much on control functions at the expense of learning and sharing in a partnership vein (Edwards and Hulme, 2002a). This has created tensions between funders and NGDOs, with NGDOs perceiving government funders as attempting to shape their behaviour by co-opting them to implement government aid policies in developing countries (Ebrahim, 2002; Edwards and Hulme, 1996). However, Ebrahim (2005, 2004, 2003b, 2002) argues that this resource dependence can be overemphasised as there also exists a potential interdependence between NGDOs and funders. He conceptualises this in terms of an exchange of economic and symbolic capital. While NGDOs rely on funders for money (economic capital), funders often depend on NGDOs for information that builds their own reputations and profile (symbolic capital) thereby creating an interdependence between the two parties which, we argue, can be conceptualised as having elements of a "virtual" accountability supra-organisation – comprising the distinct entities of the NGDOs and funding organisations.

Moving beyond functional accountability – towards forms of social accountability

Many scholars have encouraged NGDOs, and indeed funders, to try to move beyond a narrow functional accountability focus and to establish means of allowing NGDOs the scope to embrace broader accountability for their wider social impacts (social accountability) encompassing accountability for the impacts their actions have on other organisations, individuals and the wider environment (Edwards and Hulme, 2002a; Najam, 1996; Unerman and O'Dwyer, 2006b). They suggest augmenting (or even replacing) the functional accountability focus on isolated project activities with mechanisms of accountability for the "second and third order effects of NGO actions . . . essential for sustainable development" (Edwards and Hulme, 2002a, p. 195). Central to these calls for greater social accountability is an explicit focus on NGDO impacts on their key beneficiary constituencies (Cronin and O'Regan, 2002; Dillon, 2004; Ebrahim, 2005; 2003b; Lloyd, 2005; Najam, 1996). Issues encompassing how representative NGDOs are of those whom they seek to assist, as well as the extent of their openness to involving beneficiaries and/or partners in developing countries in determining the nature of their work and its impact, are central to this broader social accountability emphasis.

In practice, however, NGDO accountability to stakeholder groups other than funders seems quite weak (Edwards and Hulme, 2002b; Najam, 1996)[2] notwithstanding many NGDOs claiming that their values and mission are their primary point of accountability (Kilby, 2004). Edwards and Hulme (2002b, p. 207) contend that NGDOs need to "improve significantly on their current performance in evaluating learning, institution building [and] levels of participation". The key to this, they maintain, lies in the adoption of an open systems approach to development work which involves, inter alia, a strong sense of mission, effective learning and action research, local level institution building and high levels of participation, and a favourable external environment encompassing progressive donors, open governments and strong links to other NGDOs (Edwards and Hulme, 2002b,

p. 208). However, as Ebrahim (2003b, 2005) recognises, embracing this broader form of social accountability is difficult in the context of a funding environment which often prioritises upward financially focused accountability through financial reporting on activities and short-term impacts.

In this study, we examine the nature of the NGDO-funder accountability relationship in the context of a funding programme in which a government funding agency attempted to re-orient the accountability dynamic between itself and funded NGDOs. The programme explicitly de-emphasised functional, financially fixated accountability forms, and encouraged NGDOs to embrace social accountability, especially by recognising their downward accountability to beneficiaries. It also re-conceived the funder-NGDO accountability relationship as one of mutual accountability and partnership, aimed at achieving long term development objectives, through the creation of a "virtual" accountability supra-organisation comprising the separate entities of the NGDOs and the governmental funding body. From the perspective of insiders in the programme, the case narrative traces how this NGDO-funder accountability relationship, and the accountability dynamics within this "virtual" accountability supra-organisation, evolved in response to this programme.

The case context
Development aid in Ireland
Ireland has a very strong record of development aid derived from a long-standing missionary tradition, with Irish religious groups working in most developing countries in the world. The creation of a government aid programme in 1974 was preceded by a large number of non-governmental organisations and missionary organisations. As a result, the Irish government directs large amounts of its aid budget through Irish NGDOs. Recently, there have been attempts to increase the cooperation between the government and NGDOs. This has evolved in conjunction with the aforementioned moves from service delivery to policy engagement among international NGDOs which are now impacting on the Irish NGDO context.

The issue of development aid, particularly that channelled through the Irish government, has received growing attention in Ireland. The Irish government recently committed to reaching its target for contributing 0.7 per cent of Ireland's GNP towards overseas development aid, and in September 2006 a Government White Paper on overseas aid development – the first in the history of the State – was presented to the Irish Cabinet. A series of public meetings were held to ascertain the shape of future development aid outlined in the Paper. In 2006, the Irish government planned to spend €675m on overseas aid (€545m was spent in 2005). This increase in funding has led to larger proportions of NGDO income coming from government sources. However, despite the increased funding, the NGO sector in general in Ireland is highly unregulated.

The Irish NGDO sector
The NGDO sector in Ireland is dominated by three large NGDOs, Concern (total income €91m in 2004), Trocaire (total income €83m in 2005), and GOAL (total income €51m in 2003). All three focus explicitly on alleviating the plight of the poor with Trocaire operating as the overseas development agency of the Catholic Church. Both Trocaire and Concern have traditionally been less focused on emergency relief than GOAL.

The income levels of these three NGDOs dwarf those of all other NGDOs, with the next level of NGDOs operating on annual income levels of around €4m to €5.5m. These include NGDOs such as Oxfam Ireland (total 2005 income – €5.4m), World Vision Ireland (total 2004 income – €5.1m) and Christian Aid Ireland. A large cluster of NGDOs operate on annual income levels of €0.5m to €2m. The larger NGDOs depend to varying degrees on government funding. For example, most of GOAL's income comes from government and institutional donors while 39 per cent of Concern's fundraising comes from government grants and other co-funders. Trocaire, which has access to Catholic Church fund raising, such as Mass collection, saw just €22.5m of its 2005 income of €83m come from co-funding by government. Among the smaller NGDOs, government funding tends to consistently provide a significant proportion of their income[3].

The NGDO sector is represented by an umbrella body called Dóchas. Dóchas provides a forum for consultation and co-operation between its NGDO members and aims to help them speak with a single voice on development issues. It claims that it is defined by the relationships between its members, which are based on mutual interest and shared commitments to human rights, justice and the eradication of poverty (Dochas, 2005a, b). It is not a funding agency and has no involvement in overseas projects. Nine NGDOs serve as members of Dóchas' executive committee including representatives from two of the three largest NGDOs (Trocaire and Concern).

Dóchas engages with a diverse range of external stakeholders, including Government, Irish and European civil society organisations, media, academics and the general public. Its stated aim is to establish strategic alliances in the fight against poverty and global injustice. Key among these alliances is the strategic relationship it has with Development Cooperation Ireland (DCI), the organisation administering the Irish government's aid assistance programme (see next sub section). Governed by the terms of a three-year Memorandum of Understanding, this relationship aims to enable Dóchas to become a more actively engaged partner of DCI and to strengthen the overall impact of Ireland's official development assistance programme.

The key NGDO funder – Development Cooperation Ireland (DCI)

Development Cooperation Ireland (DCI) is the Government of Ireland's programme of assistance to developing countries[4]. The DCI programme has as its main mission the reduction of poverty, inequality and exclusion in developing countries. In 2005, it accounted for €470m of the total overseas development aid of €545m. The programme is an integral part of the foreign policy of the Government of Ireland. DCI, as a Directorate of the Department of Foreign Affairs, must ensure that Ireland's development policies are consistent with all other aspects of Ireland's foreign policy. It also has a coordinating role in relation to overseas development assistance by other government departments.

DCI claims to follow a strategic, multi-faceted and sophisticated approach to the reduction of poverty and believes that anti-poverty strategies should seek to break the vicious circle of poverty through support for sustainable indigenous development. It works in cooperation with governments in other countries, other donors, NGOs and international organisations as part of the global effort to achieve the Millennium Development Goals (MDG)[5]. (DCI, 2005a). The "Civil Society, Human Rights and Democratisation" section of DCI is responsible for the development and implementation of a civil society development policy and is the primary interface between DCI and the NGDO community. It supports and monitors the implementation

of various DCI NGDO funding schemes. As part of its three-year partnership agreement with Dochas, DCI provides Dochas with financial support (44 per cent of Dochas' 2004 income) and works with Dochas to shape the mechanisms for policy dialogue between DCI and the NGDO community[6].

DCI's Multi-Annual Programme Scheme (MAPS)
In 2000, DCI began examining the potential for new arrangements with the NGDO sector in order to create a funding mechanism that would be longer-term and more programme-focussed. After a three-year period of negotiation and dialogue with NGDOs, the Multi-Annual Programme Scheme (MAPS) was launched. This promoted a move from a primarily functional to a more holistic, social accountability approach to Irish NGDOs' use of funding in that it explicitly promoted accountability aimed at assessing longer term programme outcomes and impact on those affected by NGDOs' activities as opposed to short-term projects focusing on activities alone with little regard for broader impacts or outcomes.

The initial MAPS funding round focused on NGDOs with "a track record of working with DCI" (INTRAC, 2005, p. 2) under a previous DCI grant aid scheme. The "principle of partnership between DCI and the participating five NGOs" (DCI, 2005b, p. 8) was deemed "fundamental to the programme" (DCI, 2005b, p. 8). The key elements of the MAPS scheme are outlined below and highlight DCI's desire to promote a better dialogue with NGDOs based on mutual understanding, shared goals, agreed strategy and joint evaluation:

- A *programmatic* and multi-annual perspective.
- A fuller concentration on strategies that focus on *macro level issues* and a move away from micro level "project to project" activities.
- A more strategic approach to the way that aid is delivered through programmes co-financed with NGOs, *focusing primarily on processes, outcomes and impact*.
- A programme ensuring quality through systematic evaluations and *incorporation of lessons learnt into the planning processes*.
- A strengthening of the *partnership* with NGOs by a more open and continuous dialogue based on mutual understanding, shared goals, agreed strategies and joint evaluation (Source: INTRAC (2005, p. 2) (emphasis added).

We argue that this scheme can be viewed as an attempt to move towards the construction of a "virtual" supra-organisation for accountability purposes, comprising the separate entities of DCI and the five participating NGDOs. It is the accountability dynamics within this "virtual" accountability supra-organisation that are examined within this paper. The flexibility afforded to NGDOs under the MAPS scheme was aimed at allowing them more scope to make mistakes while emphasising that they had to take more responsibility for their broader, longer-term societal impacts by establishing downward accountability regimes as part of their adoption of social accountability.

DCI recognised that MAPS was a risky approach to accountability given the historical functional accountability fixation of many NGDOs and, indeed, DCI. NGDOs' previous resistance to collaboration among themselves, which was central to a more holistic, socially-oriented approach to the delivery of development aid, was also an expressed concern (DCI, 2005b, p. 31), potentially hindering the creation and

effectiveness of a "virtual" accountability supra-organisation. However it was seen as a risk worth taking, and, as mentioned in the introduction, in comparison with many similar international initiatives it was greater in scale and scope. The three largest Irish NGDOs, Concern (€39.4m), Trocaire, (€34.3m) and Goal (€32.1m) as well as two smaller ones (Christian Aid Ireland (€4.5m) and Self Help Development International (€6.9m)) received funding under the scheme[7].

Research method

The transformation process involved in moving from our various sources of evidence to a rich context-specific narrative is briefly articulated in this section. The evidence collected emanated from numerous sources:

- Twelve interviews with the following: senior executives in NGDOs; a DCI MAPS champion; the executive director of Dochas; and a leader in development education.
- E-mail correspondence with interviewees subsequent to interviews.
- Informal interviews with development education leaders (not specifically focused on MAPS).
- DCI MAPS Programme Scheme Guidelines.
- NGDO MAPS funding submissions to DCI.
- Overall evaluation of MAPS scheme by external consultants (INTRAC) – "The Synthesis Report".
- Individual evaluations of MAPS scheme by each participating NGDO and DCI – termed "Partner Reports".
- Development Research Briefings on Ireland's Foreign Aid (with a focus on MAPS) from the Centre of Development Studies, University College Dublin.
- Annual financial reports of MAPS NGDOs and NGDOs represented by other interviewees.
- Mission statements and strategy documents of MAPS NGDOs (where they existed).
- Media reporting on the NGDO sector and MAPS in Ireland (for example, *The Irish Times* newspaper ran a series of articles examining the NGDO sector in mid-November 2005).
- DCI mission and aims, press releases, and documents on structure and organisation.
- DCI publications on "partnership" and "development education".
- The EU NGDO Charter.
- Dochas discussion document on "NGO Accountability".
- Dochas 2005 annual report.
- Dochas briefing note on NGDO-Government relations in Ireland.
- Dochas history brochure, quarterly newsletters, position papers, press releases, and submissions to ongoing debates encompassing the role of DCI and overseas development aid.

These include 12 in-depth interviews held over a six-month period (May to October 2004) with senior individuals working within the Irish NGDO sector[8], independent NGDO and DCI evaluations of the initial operation of MAPS, the MAPS guidelines, annual reports of participating MAPS NGDOs, NGDO funding submissions to DCI, and media reporting. Eight of the interviews were held with senior "executives" in NGDOs. Overall, they included individuals from all three of the largest NGDOs, three from the second tier of NGDOs, and two from the smallest size NGDOs. Four of the five MAPS funded NGDOs were represented in these interviews. Seven of the eight NGDOs represented by interviewees are on the executive committee of Dóchas (on which nine NGDOs sit in total). The remaining interviews were conducted with senior members of DCI and Dóchas and a leader in Irish development education.

Prior to their interview, all interviewees were sent a broad outline of issues surrounding NGDO accountability which were to be discussed. Each interview was tape-recorded and fully transcribed and lasted between 45 minutes and one and a half hours. The interviews were designed to instigate a conversation about how interviewees perceived the evolution of accountability in the Irish NGDO sector and why they felt it was evolving in the manner described (Denzin and Lincoln, 2003; King, 1999; Lillis, 1999; Patton, 2002). Each interview commenced by referring generally to perceptions of increased demands for NGO accountability. This was designed to instigate the conversation and we allowed interviewees to lead this discussion in the initial part of the interview. This normally resulted in NGDO interviewees speaking specifically about their own NGDO's experiences. However, interviewees were also quite expansive on issues of accountability in the sector generally. After the first four interviews, all with NGDO interviewees, a review of tape recorded reflections and notes taken during and after interviews helped build-up an initial pattern of issues for probing in the subsequent interviews. Detailed reviews of other relevant documentation (see list above) also helped inform the focus of the remaining interviews.

Our subsequent analysis focused on organising the evidence gathered into a narrative aimed a making a meaningful contribution by ordering the numerous individual observations made and perspectives expressed during the course of the study (Ahrens and Chapman, 2006). This involved three connected, disciplined sub processes: data reduction; data display; and conclusion drawing/verification (Huberman and Miles, 1994; Irvine and Gaffikin, 2006; King, 1998; Lillis, 1999; O'Dwyer, 2004). Initially a close reading of all transcripts and accompanying notes and tape-recorded reflections on interviews led to the identification of numerous themes. A summary table was then prepared for each transcript which indicated these initial themes, a brief explanation of their nature, and their location in each transcript. A second and third reading of the transcripts added to these themes and further reading was undertaken until it was felt that all evidence "relevant" to issues of NGDO accountability had been extracted and included in the individual transcript tables. A coding scheme was developed intuitively for each theme to aid this process (Goddard, 2004; Parker and Roffey, 1997; Ryan and Bernard, 2003). Contradictions within interviews and among interviewees were also highlighted as this analysis evolved. This entailed constantly going back and forth between the transcripts and the descriptive tables. We then experimented with rough mind maps which attempted to draw links between the various themes especially those appearing most frequently and

elaborated upon in greatest depth. Eventually the initial themes were grouped under a smaller number of broader overarching themes.

We proceeded to write a broad description of the findings under these overarching themes, and examined the links between them and the contradictions therein, in order to develop a "story" of the evolution of NGDO accountability based on the perspectives of insiders. This involved going back and forth to the initial tables for each transcript as well as to the original transcripts in order to carefully extract relevant quotes illuminating these overarching themes. This informed our writing and this writing process was a fundamental part of our analysis as throughout we were revisiting all of the other qualitative information we had gathered during the study to see how it could inform our analysis. New insights also emerged and were followed up by going back to transcripts again and examining new relevant supporting documentation. This process also meant we were constantly challenging our initial analysis, and led to changes to many aspects of the findings we initially planned to relay.

Drawing on the thick description prepared, a new more focused mind map (Ryan and Bernard, 2003, pp. 271-3) was devised iteratively. It tried to make some sense of the evidence in the context of the nature of the NGDO-funder accountability relationship as this evolved as one of the key "stories" embedded in the various sources of evidence analysed. Within this "story", the emergence and initial evolution of MAPS was central[9]. This mind map, and further reflection and re-analysis in response to comments received on advanced drafts, was used to help structure the findings presented in the following section.

The case findings

The case narrative is presented in this section. The narrative first reveals the nature of the primary accountability processes instigated by DCI to support MAPS. It proceeds to examine how these were operationalised by DCI in the context of the MAPS objectives. Operational flaws are revealed and associated with an absence of DCI organisation-wide commitment and expertise. The consequences of these flaws for the NGDOs' enactment of key MAPS' objectives, particularly the nature of their accountability relationship with DCI within the fostered "virtual" accountability supra-organisation, are subsequently scrutinised and discussed in depth.

The nature of the DCI MAPS accountability processes

The DCI-NGDO accountability processes designed to encourage broader NGDO social accountability through a primary focus on downward accountability centred on establishing a partnership relationship between DCI and the NGDOs, effectively attempting to foster a "virtual" supra-organisation for accountability purposes comprising DCI and the NGDOs. DCI MAPS champions wanted to establish a greater sense of mutual accountability for the achievement of MAPS' social accountability objectives. The initial MAPS guidelines, however, lacked detail on the exact nature of the accountability mechanisms required to enable DCI to evaluate the NGDOs' adoption of the central social accountability tenets of MAPS. While there was some indication that annual reports would be necessary for DCI review and that a "programme" visit would take place once during the three-year MAPS period, description of the proposed content of these financial and narrative reports was very broad (DCI, 2003, pp. 13-14).

Annual and quarterly reporting. The MAPS guidelines indicated that "concise" (DCI, 2003, p. 12) annual reports were required for submission to DCI not later than three months after the end of the first year of MAPS' operation. These had to indicate "the relationship between the fulfilment of general [NGDO] business results and ones obtained through the MAPS" (DCI, 2003, p. 12). A statement of "general lessons learned and the specific value added through the partnership relationship" with DCI was also required (DCI, 2003, p. 12). However, there was no elaboration as to what "business results" or "value added" implied in the context of the NGDOs' activities or in the context of fulfilling key social accountability objectives Quarterly narrative reports were also obligatory and these were used to support DCI's accounting for its use of MAPS funds (to the Irish government's Department of Foreign Affairs) and to form the basis for discussions in newly established Partnership Monitoring Committee (PMC) meetings with each NGDO.

The Partnership Monitoring Committee (PMC) meetings. The PMC meetings were a crucial element of the MAPS accountability processes. Held quarterly, they were seen as central to developing a partnership relationship between DCI and the NGDOs (INTRAC, 2005, p. 13) and aimed to "establish good relationships and a balance between learning and accountability (in its broadest sense)" (DCI, 2005b, p. 8). They formed part of an apparent desire to focus less on controlling and evaluating the short term actions (or projects) of NGDOs and more on encouraging "learning" and the "sharing of experiences". This was regarded as a mechanism to support a smoother evolution towards social accountability focused on downward accountability within individual NGDOs.

This partnership focus was especially important given MAPS encouraged NGDOs to develop similar such partnership relationships with their beneficiaries as part of a new social accountability focus. Hence, the PMC meetings aimed to avoid pressurising NGDOs to act outside their own visions and strategies in order to "allow their diverse cultures, priorities and emphases to be preserved and valued within the MAPS process" (DCI, 2005b, p. 5). It was envisaged that this would enable an ongoing dialogue between DCI and the NGDOs in order to develop a sense of mutual trust and confidence (DCI, 2005b, p. 10).

On-site and joint DCI/NGDO evaluations. A further MAPS accountability process involved DCI representatives visiting a country programme of each NGDO once over the three-year MAPS period[10]. Some of these visits focused on familiarisation with NGDO activity but others were more detailed and analytical such as a 2004 GOAL Angola monitoring mission (INTRAC, 2005, p. 16). Consistent with the sense of partnership and mutual accountability that DCI wished to promote, a joint evaluation of MAPS (by DCI and the MAPS NGDOs) involving an independent evaluator took place at the end of year two of the programme[11]. DCI and the NGDOs jointly formulated the terms of reference and were involved in feedback phases at the inception and report stages.

Operationalising the MAPS accountability processes

The formal social accountability vacuum – (social) accountability for what? Due to the aforementioned absence of detailed reporting requirements for both financial and narrative reports in the MAPS guidelines, initial PMC meetings, typically lasting for three to four hours, focused on reviewing NGDO activities and encouraging discussion of management issues such as how to obtain a balance between the reporting

requirements of DCI and existing NGDO systems. There were initial plans to have annual meetings involving all MAPS NGDOs and DCI but these did not materialise.

DCI's apparent concern to strike a balance between prescribing comprehensive reporting and accounting requirements and preserving the MAPS' objective of allowing the NGDOs some flexibility within their own programme framework of visions and strategies meant that no standardised financial or narrative reporting was eventually developed. Furthermore, DCI did not establish a mechanism to enable evaluation of the macro- or programmatic-level impact and outcomes of MAPS (INTRAC, 2005, p. 35). Hence, the PMC meetings had no framework against which DCI and the NGDOs could assess whether particular NGDOs were operationalising specific MAPS objectives satisfactorily, especially the extent of their adoption of forms of social accountability. The NGDO narrative reports reviewed were therefore rendered redundant as a means of assessing MAPS effectiveness against its key objectives. The MAPS rhetoric encouraging accountability for outcomes and impact on a broader range of stakeholders was therefore absent in DCI's own accountability practices:

> NGOs [were] encouraged to move towards assessing their outcomes and impact but little by way of similar movement [occurred] on the part of Development Cooperation Ireland (DCI, 2005b, p. 32) . . . DCI developed MAPS as a programmatic approach towards working with NGOs and focused its attention out towards what that would mean for the NGOS, without also investing time in assessing and understanding what it would mean for itself through the development of detailed objectives and indicators (INTRAC, 2005, pp. 11-12).

DCI also failed to invest adequate resources into "assessing and improving [NGDO] programme quality" (INTRAC, 2005, p. 17) which led to few suggestions as to how clear and appropriate qualitative indicators of NGDO social "performance" such as long-term impact and outcomes could be developed within individual NGDOs (DCI, 2005b, pp. 30-2). A lack of awareness of suitable accountability mechanisms, even among DCI champions, was evident:

> How do you measure the impact of an intervention of one sort or another, how do you find out whether it was effective or not? We need guidance on this (B).

> I am not really aware on the NGO side of particular accountability mechanisms they might use but I know they are out there . . . I realise that we need to develop those accountability mechanisms and we need to start talking to [NGDOs] about those kinds of mechanisms . . . We have to have those organisational tools available to us. They are out there, it is just a matter for us in DCI of developing them (F).

While some interviewees in larger MAPS NGDOs claimed to have developed their own social accountability indicators specifically focused on downward accountability, the joint evaluation of MAPS concluded that:

> . . . while it was very clear [NGDOs] understood the difference between assessing outputs, outcomes and impact, and could think of appropriate qualitative indicators and examples of data that could be used to assess outcomes and impact . . . the difficulty was in developing indicators themselves, especially when there was a need to develop proxy indicators – for more sensitive issues and areas (DCI, 2005b, p. 31).

This absence of agreed evaluatory mechanisms contributed to the unfocused nature of many PMC meetings which attempted but failed to substantively address a mix of management, monitoring and learning functions. Dialogue was therefore not "deep"

enough within this forum (DCI, 2005b, p. 38). Furthermore it was also unclear as to what "learning" processes these meetings should engender, with the result that the concept of learning, seemingly central to MAPS, became meaningless:

> Learning seems to have been included in the objectives because it was laudable ... and there is no evidence that MAPS has really changed this beyond random encouragement (DCI, 2005b, p. 29).

Relying on the PMC meetings as a form of accountability and learning mechanism was therefore largely unsatisfactory (INTRAC, 200a, pp. 14-15). Furthermore, these meetings were exclusively bi-lateral with no "cross-organisational platforms" (INTRAC, 2005, p. 33) being developed to facilitate "horizontal dialogue between the MAPS NGOs" (INTRAC, 2005, p. 34) on their experiences of implementing MAPS. Given the paucity of guidance on reporting it is thus unsurprising to find that the joint evaluation concluded that:

> ... [o]verall, on the basis of the accounts submitted [in the PMC meetings], it is very difficult to gain an overview of how MAPS is being used or to compare data between the MAPS NGOs (DCI, 2005b, p. 29).

Partnership or enhanced patronage? Despite reassurances in MAPS that NGDOs would be allowed flexibility in their approach to the adoption of the programmatic approach, the reality for many NGDOs was that, in order to secure more stable funding, they were even more likely to have to adopt, or to appear to adopt, a DCI imposed focus in their work. Some NGDOs felt somewhat threatened by this as they viewed MAPS as strengthening DCI's monitoring role. Certain tensions ensued and GOAL staff, in particular, queried whether MAPS was merely a multi-annual funding mechanism designed to allow DCI greater interference in their internal workings. They were sceptical about the rhetoric of partnership, and DCI staff were challenged on this and asked if DCI was also willing to share sensitive information with GOAL on issues such as DCI policy, minutes, internal papers and informal comment.

> There is conflict certainly. I think for certain people [MAPS] is threatening the organisation [GOAL], for other people it is less threatening because there is a security provided in that required strategic plan, there is a direction and guidance and it is easier for a lot of us to work within (H).

This perception of an enhanced monitoring role for DCI was borne out somewhat in many of the comments made by our DCI interviewee. She emphasised that it was crucial that the NGDOs were rigorously challenged in the PMC meetings on their broader social responsibilities such as their macro and micro impacts on beneficiaries and their consideration of gender equality in their work. While some felt threatened by "this challenge" (F) and were resistant, she claimed it was vital to "shake them out of their comfort zone" (F):

> There is an awful lot more pressure coming from us [DCI] ... to make them [NGDOs] accountable for the quality of the work and trying to [get them to] ratchet up the strategic impact of what they do ... The annual review meetings were quite good and we really did push people around as there was still a lot of reporting on activities ... We are asking them questions like how do you define your programming approach? What do you see your programming approach comprising of? What are the strategic objectives that you come out with? What exactly do you see your role as? What is your partnership relationship? How are

you looking at gender equality issues? What is your impact at macro level? How are you tying in what you do at a micro level to what is happening at a macro level? (F)

For other MAPS NGDOs, however, such as Trocaire and Oxfam Ireland, who were less reliant on MAPS funding, the dialogue was deemed more positive and constructive and the sense of partnership and mutual accountability was seen as more robust:

We have a very close relationship with DCI, they are a very important partner for us ... In [name of country] we have a joint [name of NGDO] programme ... DCI went out and evaluated that entire programme, even though our funding of it, part of which comes from DCI but not all, would be a minor part of the entire operation. I am very pleased in that we feel we have a growing dialogue with DCI in this respect. We don't feel we are the victim. We feel we have a mutual interest in this process, in having DCI do this process. We are working with them and talking to them about how best that can be done. We are facing the same challenges ourselves (B).

Probing the funder commitment to MAPS and social accountability – the flawed nature of DCI expertise and commitment
Many interviewees' experience of the initial phase of MAPS aroused suspicions surrounding the level of commitment to MAPS and its central concept of social accountability in DCI as a whole. It was widely felt that a strong allegiance to MAPS was only evident in a thin stratum of internal management champions in DCI and had failed "to filter down the organisation in a meaningful way" (A). Some DCI staff were accused of exhibiting little appreciation for the forms of social accountability MAPS promoted:

Ultimately, I don't think (and this is my opinion) they [DCI] care whether a [specific type of] programme has had a positive impact on the ground in [name of country] or not. I think all they care about is they gave me €50,000 and I have sent them back a report and a budget which is to the pound or to the cent of that €50,000. And if we are talking about appropriate accountability and transparency for this, there should be some concern that the money was spent efficiently and effectively and appropriately. DCI has a policy about targeting poverty, it is meant to be a poverty focus. So at the very minimum, they should be looking at their evaluations saying "did this programme target the poor?" or "are people less poor because this project happened?" (A).

A lack of expertise and training among DCI staff was apparent to NGDO leaders who had been subject to on-site visits as part of the MAPS accountability process. The joint evaluation of MAPS specifically cited problems arising from "inadequate field experience, development knowledge [and] familiarity with NGO cultures and constraints on the part of [DCI] staff" (DCI, 2005b, p. 37). Furthermore, some interviewees complained of receiving very little substantive feedback on reports they had produced for DCI:

I think there is a big issue ... In the last 12 months with DCI, they have come on one overseas visit with us, which they could not work out for a number of weeks what it actually was, and in the end the sanest man or one of the sane men inside said "it is exposure". These people don't have the capacity to do either monitoring or evaluation so it is an exposure visit ... There is a complete vacuum of appropriate skills, knowledge and understanding [in DCI] ... I was also on a trip with them in [name of country], which started off with an evaluation, it was downgraded to a monitoring exercise and nobody wanted to produce terms of reference (H).

I don't think they know what they [DCI] want and I don't think they know what to do with the information that they get. There is no judgement call ... I don't think that they know how to

make appropriate decisions about what it is in terms of the information ... we have no report from them on our exposure visit to [name of country] last year, which was last October (A) [This interview took place in August of the following year].

Part of the problem with lack of expertise lay with the rapid turnover of staff in DCI. This was of increasing concern to DCI MAPS champions, especially in relation to ensuring the PMC meetings were strongly supported. The civil society section of DCI was widely viewed as being under resourced with the PMC meetings proving highly burdensome (INTRAC, 2005, p. 14). A controversial Irish Government plan to decentralise DCI out of Dublin (where the MAPS funded NGDOs were based) was deemed likely to exacerbate these resource constraints:

The way we [DCI] are structured, the civil society section is run by civil servants and they don't necessarily have a very strong development background and by the time they get up to speed they are transferred ... So that is definitely a problem on our side because there are twenty of those meetings a year – there are five lots of partners [NGDOs], there are four [PMC] meetings a year so that is twenty a year. I am the only person who is a specialist and I am attached to that section but I just don't have time to service all of those meetings ... So I see that as a problem and I know it is a problem, I absolutely know it is a problem (F).

The consequences of DCI's flaws in expertise and commitment
(Mis)-understanding the MAPS objectives – confusion regarding the "how" of social accountability. The perceived lack of commitment, expertise, guidance, and clearly defined formal accountability mechanisms meant that widespread confusion reigned within many NGDOs as to what the programmatic approach required of them. Most were "long accustomed to thinking and working in the frame of projects" (DCI, 2005b, p. 27) so DCI's move to MAPS involved a fundamental shift in approach involving not only:

... the comprehensive taking on board of different macro concepts, but also the sudden abandonment of information described for years by the donors as of critical importance (precisely how much was spent on seed and fertiliser, or exactly how many people attended the Mother-Child Health Clinic in a given week?) (DCI, 2005b, p. 27).

Despite the intended role of the PMC meetings, the MAPS joint evaluation indicated that understanding had:

... often been less than perfect in exchanges involving the core objectives of MAPS such as "strategy", "planning", "programmes rather than projects", "mainstreaming", "outcomes rather than outputs", "policy coherence" etc. (INTRAC, 2005, p. 17).

This led to "varied understandings within the five MAPS NGDOs as to what a programmatic perspective was, and of how DCI and MAPS could help in achieving this" (INTRAC, 2005, p. 27). Certain NGDOs understood taking a programmatic approach to mean simply taking existing projects and organising them into themes. Others felt that the move from annual to multi-annual funding for "projects" was in itself a way of taking a programmatic approach with few other changes required (INTRAC, 2005, p. 27).

The MAPS emphasis on social accountability through its focus on wider impacts and outcomes led most NGDOs to adopt a conservative stance towards "programme" selection. Many NGDOs put forward less risky programmes for funding. While this

was "partly because of concerns surrounding accountability ... [it was also] partly ... to ensure that such an unprecedented source of stable, long term funding [was not] jeopardised in any way" (DCI, 2005b, p. 5). One NGDO interviewee alluded to a temptation to select communities and societies that were most likely to deliver evidence of impact in the context of MAPS' objectives:

We sometimes make it even more difficult for ourselves by focusing on the most disadvantaged, the most marginalised, the poorest elements in these communities and societies. That makes it even more difficult because you are dealing with, in some respects, people who might be less well equipped to adapt or to change. I ask myself is that a sensible approach? Would we not be better to start a little bit further up, with people who, when they succeed, can bring their fellow citizens along, that the influence will spread, that the benefits will spread? Maybe that might be a more effective way. It is like going back to the question of where do you get the biggest bang for the buck in what you set out to do? (B).

Resisting social accountability – failure to challenge institutionalised NGDO accountability practices. The confusion detailed above was accompanied by NGDO resistance to revising their existing approaches to delivering and accounting for aid. An existing fixation on functional accountability forms was largely institutionalised given its historical roots in the DCI-NGDO accountability relationship. NGDOs also required greater evidence of commitment and expertise from DCI if they were to alter long established ways of working. Hence, despite MAPS introduction, many NGDOs' internal accountability systems remained largely focused "on lower level outputs and activities, rather than on outcomes and impact" (DCI, 2005b, p. 15) derived from an ingrained "'project' approach or mentality" (DCI, 2005b, p. 15). This reflected a shallow appreciation and enactment of mechanisms aimed at promoting effective partnerships with beneficiaries and adopting a broader social accountability focus:

There is a history of being operational, there is a history of having the Irish face and the Irish presence and we are there doing whatever it is. That is communicated through fundraising. It is much more difficult for somebody to get on the radio and say "we are working with such and such a community and such and such an organisation, this is what we need and we are going to send that to them". It is much easier to get onto the radio and say Concern is there or Trócaire is there and we are doing such and such (F).

This was also evident in a form of "policy evaporation" whereby the broad MAPS goals failed to reach NGDO field level[12]. The programmatic approach was not clearly communicated and, as noted above, was therefore interpreted by field workers as "a collection of projects, grouped by theme or location" (DCI, 2005b, p. 15) with the promoted notions of reflection and learning being subordinated by dominant cultures of action on the ground (Lewis, 1998):

We are constantly engaged in dialogue in [the PMC] meetings. But that dialogue exists from headquarters to headquarters and when you go into the field it doesn't necessarily exist, as the ideas haven't been passed down (F).

This symbolic, "superficial and unsatisfactory" (DCI, 2005b, p. 31) adoption of the programmatic approach caused disdain among some of the DCI MAPS champions and triggered tensions. Our DCI interviewee admitted being dismayed at a "sudden realisation" (F), while on a field trip, that most NGDOs viewed MAPS as just another funding mechanism. She saw them making few linkages to a changed approach to delivering aid and becoming more socially accountable:

> It kind of came home to me, that actually what they [NGDOs] see MAPS as is funding, it is a funding mechanism. They don't see it necessarily as something that is more than that in terms of developing a relationship between DCI and them and influencing development more holistically (F).

The perceived reality of NGDO participation processes on the ground supported this perceived attachment to existing narrow forms of accountability. Some NGDO interviewees admitted to possessing pre-conceived ideas before engaging in participation, and of going through the motions of participation, accusations which are prevalent in much of the NGDO accountability literature (see Dillon, 2004; Ebrahim 2003a, b, 2005; Edwards and Hulme, 2002a, b; Kilby, 2004; Najam, 1996):

> Everybody just walks through each phase of the project rather than really starting at the community and saying "okay how do women in this village get together and is that a good moment for us to work with them?" Rather, NGOs tend to create structures so that they can work with them and that is problematic (L).

Discussion

It is evident that a paradox lies at the heart of the move to MAPS. DCI, was, in the context of a top-down accountability relationship, encouraging an enhanced emphasis on NGDO downward accountability. In order to promote this focus, DCI resolved, through MAPS, to change the nature of its accountability relationship with the NGDOs. The MAPS' promotion of partnership, mutual accountability, learning, sharing experiences through enhanced dialogue in the PMC meetings, flexibility for NGDOs in operationalising downward accountability, and joint evaluation was designed to deliver NGDO commitment (see, DCI, 2005b). However, while mechanisms were established to instil a sense of partnership, DCI was unable to translate this partnership rhetoric into reality. In other words, the rhetorical attempt to construct a "virtual" supra-organisation (comprising DCI and the NGDOs) for accountability purposes was ineffective in practice. This was evident in the lack of resources and expertise assigned to support MAPS. Moreover, DCI's failure to adopt the central tenets of MAPS' programmatic approach in its own accounting for the attainment of MAPS' objectives further questioned its commitment. This left many NGDOs unconvinced by MAPS' substance as they struggled to understand how they might operationalise its programmatic approach. Hence, some simply re-arranged their projects, labelled them as programmes, and continued their operations and reporting to DCI as before. Their largely functional accountability relationship with DCI changed little, despite the MAPS joint evaluation alluding to improved DCI-NGDO trust and partnership. In effect, the reality of the relationship remained centred on control and justification in contrast to the rhetoric of partnership and learning deemed central to fostering a social accountability focus.

The apparent flexibility afforded to MAPS NGDOs allowed them scope to develop their own downward accountability indicators and individual approaches to adopting a programmatic approach. However, many struggled to identify measures of outcomes or impact that could be used to symbolise "success" in a social performance sense. The lack of NGDO forums for exchanging experiences also meant they did not share ideas on potential appraisal mechanisms. As a result of these difficulties, DCI and the NGDOs (DCI, 2005b, p. 30) now believe that more specific "verifiable indicators and milestones [are required] …

even in respect of less tangible or measurable variables [in order to] identify and track change in MAPS" (DCI, 2005b, p. 13). This creates a tension that is difficult to resolve. The quest for more rigid indicators will inevitably reduce the level of flexibility afforded to NGDOs, "the very characteristic of MAPS . . . [apparently] most cherished by [them]" (DCI, 2005b, p. 29) and may involve DCI pursuing a more overt monitoring role in the PMC meetings. This will further challenge the substance of partnership and runs the risk of DCI reverting to functionally fixated accountability measures.

This new quest for more verifiable measurement types is based on an assumption that "the [long term] goals . . . offered by an NGO can be . . . measured" (Ebrahim, 2005, p. 64) and that assigning causality to (social) outcomes is possible. However, according to some of our interviewees operating outside the MAPS process, this is misguided and needs more careful development as it mistakenly assumes that the attainment of NGDO socially-oriented goals such as empowerment or policy advocacy can be always be formally and exactly measured (see also, Ebrahim, 2005, p. 64):

> Th[e] three-year project approach actually forgets that development is a lot slower and we need to slow down the process if we are actually to get development . . . Development isn't something you can do to people. It is actually by relationships that the development goes on. You can build a road for somebody but you can't develop people, they have to do that for themselves and that's through relationships of partnering people that goes on (C).

Ebrahim (2005, pp. 63-4) supports this view with evidence suggesting that measurements of NGO effectiveness as part of a social accountability regime can vary significantly depending on the bases used for evaluations. Furthermore, our case suggests that MAPS' shift to an outcomes orientation remains primarily focused on grading performance as opposed improving it (Ebrahim, 2005, p. 70) thereby losing sight of its primary role in improving social accountability through downward accountability to beneficiaries.

Relationships based on funding generally encourage a hiding of failure (Ebrahim, 2005, p. 75). Rewarding some measure of success after three years, while implicitly punishing perceived failure (i.e. positive outcomes from NGDO interventions (however measured)) was "unlikely to engender [the] organisational learning [promoted in MAPS] because it encourage[d] NGDOs to [continue to] exaggerate successes while discouraging them from revealing and closely scrutinizing their mistakes" (Ebrahim, 2005, p. 68). MAPS' apparent change in focus raised the funding stakes in this manner. Hence, many NGDOs have stuck with existing, easily provable development approaches and measurements. Those attempting to develop and test more innovative and risky programme-based approaches saw themselves placing their future funding at risk. In the context of the DCI-NGDO accountability relationship, this further suggests that NGDOs see MAPS as more about control and justification than "as a tool for learning and dissemination of findings" (Ebrahim, 2005, p. 68). A scrutiny of failure without immediate funding consequences needs to become more central to MAPS if the purported commitment to learning therein is not to remain meaningless:

> There is a fairly high failure rate going on. Evaluation usually happens on month 36 of a 36-month project. Try evaluating on month 48 or 72 and you are going to find that you are in a fairly different situation (C).

> I think that there is absolutely no understanding that things don't work. So you say to them [DCI] things like, "there has been a major crisis (everyone understands a hurricane in Florida)

but there has been rains or a lack of rain in such and such a place", and all they [DCI staff] say is "what date will the final report arrive?" And you think there are much more significant issues in life than that (A).

There is also little to suggest that MAPS has explicitly recognised DCI's own social accountabilities, specifically their downward accountability to the NGDOs, a central feature of any partnership relationship. Apart from the challenges of GOAL staff alluded to earlier and the joint evaluation process at the end of year two, many NGDOs, given their increased resource dependence on DCI, did not feel empowered to challenge or hold DCI to account. They also felt that DCI was not particularly accountable to them. This will have to be resolved if an enhanced sense of partnership is to evolve (see Ebrahim, 2002, p. 89):

> They call us partners . . . we are not partners, they give us the money, we go and do the work and we come back and tell them what they want to hear. We are all very polite, we are all very nice . . . but I don't believe we are getting any transparency back [from DCI], we don't think anyone is accountable to us (A).

> In terms of our relationship with DCI, the biggest threat that we feel [in MAPS] is in challenging them. So, we are cautious about saying "we don't like this" (C).

> We are not at odds with [DCI] . . . but we are always conscious of the fact that they hold the purse strings, so ultimately they have the power to give or not to give (B).

Notwithstanding the above findings, the rhetoric of partnership, mutual learning and measuring effectiveness within the "virtual" accountability supra-organisation continues to pervade "official" discussions of the DCI-NGDO accountability relationship. DCI and Dochas actively promote their partnership arrangement while the joint evaluation refers to "the spirit of partnership [being] advanced" (DCI, 2005b, p. 5; INTRAC, 2005, p. 28) through MAPS. This public commitment to this rhetoric may be a reaction to heightened pressure on both DCI and the NGDOs to be more accountable for their effectiveness in spending increased public funds. For example, despite the high profile of development aid in Ireland, to date few questions have been asked of its effectiveness. However, a widespread decline in trust in many Irish institutions, such as the Catholic Church, the police force, and the political establishment has driven escalating concerns about the need to demonstrate greater accountability to the public among Irish government ministers. This is leading to increased public scrutiny of the use of development aid money and DCI are now under greater pressure to show how their increased funding delivers tangible results for developing countries. Hence, DCI's concern for their upward accountability to the Department of Foreign Affairs is making it necessary for them to establish ways of symbolising success. For some interviewees, MAPS to-date has merely represented part of a symbolic shift designed to keep these funds flowing. One interviewee claimed that DCI and the NGDOs were simply "playing a game" (A) using meaningless, misunderstood language to ensure their continued survival. She felt much of the reporting under MAPS merely sat in "a black hole" and was collected "so that if DCI was challenged [by the government] . . . they could say [they] ha[d] received the accounts and . . . received the reports and . . . received pieces of paper" (A).

> I mean people are strategic planning, becoming learning organisations, until it is coming out of their goddamned ears. They are setting action plans and they are ticking things off the list.

They are playing a numbers game and it is just not having any impact . . . I just think we are [all] playing a game, ticking boxes . . . When you ask questions about the conversations going on around the Dóchas table, they are about best practice, in their stuff about accountabilities and the stuff about effectiveness and efficiency of aid. But let nobody get confused here. One of the significant reasons for those discussions is how can they get more money? And when it comes down to the crunch, people, even in this sector, . . . and I hate this, people will say they are "sold for another €10,000" (A).

Conclusions

This case has examined the evolving nature of the accountability relationship between a group of Irish NGDOs and their primary funder supposedly operating under the umbrella of a "virtual" supra-organisation for accountability purposes. This supra-organisation was fostered in the context of a funder-led initiative to encourage NGDOs to embrace broader social accountabilities by accounting for and reporting on their long-term impacts on beneficiaries. Despite escalating concerns surrounding the nature of NGO accountability within practice in the NGO sector generally (Unerman and O'Dwyer, 2006a), and the direct relevance of social accountability to the NGDO sector specifically, few examinations of the impacts of evolutions towards and experiments in social accountability in specific NGO contexts have emerged in the literature (but see: Dixon et al., 2006; Goddard and Assad, 2006). This paper contributes towards filling this research gap by illuminating and facilitating an in depth understanding of the influence that the MAPS initiative had on the extant NGDO-funder accountability relationship within the fostered "virtual" accountability supra-organisation in the context of its explicit aim to embed a social accountability focus in NGDOs.

While the case suggests that little substantive change occurred in the NGDO-DCI relationship despite the partnership ambitions of MAPS, it is very important to recognise that MAPS is in its very early experimental stages. However, as noted above, given wider trends, it is likely that greater pressure to demonstrate success may be placed on DCI and the NGDOs. More detailed discussions of qualitative ways of demonstrating long-term impact may prove necessary not just between DCI and NGDOs but also among NGDOs themselves. This could provide some of the enhanced clarity on the programmatic approach that is required. Dochas' recently issued paper on NGO accountability which places a key emphasis on exploring forms of downward accountability (Leen, 2006, p. 11) may also assist this process. Its findings should feed into discussions on the next phase of MAPS.

This case indicates that unless DCI embeds an organisational-wide commitment to substantively supporting NGDOs in the spirit of partnership, necessitating a recognition of the sensitivities evolving from its funding power, it will fail to encourage the implementation of innovative downward accountability mechanisms. A joint evaluation recommendation that future participating MAPS NGDOs should have to meet a certain "liquidity ratio", whereby they would be expected to generate a specific proportion of their total income (30 per cent) from outside DCI, may help to dampen this power a little. NGDOs, however, must also show a greater willingness to embrace and embed a socially-oriented downward accountability focus both at strategic level and in the field. In many cases, NGDO downward accountability concerns seem to have been driven by the external concerns of DCI, when more concentration on NGDOs

taking responsibility for downward accountability themselves seems necessary. This is an area where future studies could usefully investigate the perceptions of those in the Irish NGDO sector regarding the potential benefits of, and obstacles to, their development of more holistic downward accountability practices.

We also suggest, drawing on Ebrahim (2003b, 2005), that greater consideration needs to be given to the generation of information that will explicitly promote organisational learning between and in DCI and the NGDOs. Some DCI funds, outside of MAPS, could be spent in helping NGDOs to develop and experiment with different methods of assessment which are manageable in number and meaningful in content. This is preferable to undertaking a large number of (social) impact studies based on existing methods and could go a long way towards internalising downward accountability in some NGDOs. DCI should also focus on supporting overhead costs required to create a culture of learning in both DCI and the NGDOs. This could provide resources for the training, rewards and time needed by NGDO staff (and DCI's own staff) to analyse lessons learned and to reflect on the impact of ongoing and past work. This should also allow NGDOs and, indeed, DCI to embrace failures as opportunities for learning.

As this paper has examined one NGDO-funder accountability relationship in a specific context, its principal limitation is that its findings might not be applicable to other funder-NGDO contexts. We therefore encourage other researchers to examine apparent shifts in accountability relationships of this nature in other NGDO-funder "sectors" and contexts in order to ascertain the extent of their substantive or symbolic nature. These studies should examine whether there are ways of structuring the NGDO-funder relationship in order to produce more effective partnerships aimed at promoting social accountability, and whether it is possible for funders and NGDOs to work in this vein without NGDOs feeling that they are being driven by funder-led demands. Research on innovations in interdependence between funders and NGDOs would contribute to answering some of these questions (see, Ebrahim, 2004). Furthermore, in-depth case studies in individual NGDOs seeking to develop and experiment with downward and other social accountability forms would also provide greater insights into how NGDOs are grappling with evaluating and reporting on their effectiveness in assisting beneficiaries. This may expose more about the possibilities of downward accountability and by extension social accountability, whereby NGDOs would recognise and discharge accountability duties to those who depend on their services (and others indirectly impacted by their provision) rather than just to those who provide their funding, especially in the context of NGDOs that are highly resource dependent on specific funders.

Notes

1. A "logical framework" is a matrix in which a project's objectives and expected results are initially clearly identified. A list of indicators to be used in measuring and verifying progress toward achieving those objectives and results is also included (Ebrahim, 2003b). Ebrahim (2003b, p. 817) claims that the framework's tendency toward simplification and quantification makes it inadequate for monitoring complex development interventions.

2. For some exceptions, see ActionAid International (2004) and Scott-Villiers (2002).

3. For example, of Oxfam Ireland's €5.4m income in 2005, €2.2m came from the Irish government, while over €0.5m of Aidlink's total income of €1.5m in 2004 came from government funding.

4. Development Cooperation Ireland (DCI) was re-named "Irish Aid" on 27 February 2006.

5. The MDG targets, agreed by the UN at a series of international summit meetings, identify some of the main causes of extreme poverty in today's world and underpin the poverty reduction policies and activities of DCI. The Millennium Development Goals require the international community to: eradicate extreme poverty and hunger; achieve universal primary education; promote gender equality and empower women; reduce child mortality; improve maternal health; combat HIV/AIDS, malaria and other diseases; ensure environmental sustainability; and develop a global partnership for development.

6. Concerns have been widely expressed that the work of DCI is not publicly known about despite DCI receiving favourable reports in peer review exercises conducted by the Development Aid Committee of the OECD in 2003. The aforementioned consultation process on the White Paper on overseas development aid attempted to raise awareness and, as noted in a previous footnote, on 27 February 2006 the name "DCI" was changed to "Irish Aid" to make it more in tune with its foreign counterparts like USAID and AusAID. Explaining the reason for the change in name, the Irish Minister of State for Development Cooperation and Human Rights stated that: "'Irish Aid' is simple and straightforward; it explains what we do and is much easier to understand. Irish tax-payers will this year contribute over €730 million to helping some of the world's poorest countries, and they have a right to know how this is spent and to feel proud at what is being achieved on their behalf". We use the name "DCI" as this is the name in use during the period examined by our case study and the name change has not altered the substance of the organisation's activities.

7. This shared a significant increase in funding to €117m over three years (INTRAC, 2005).

8. The interviewees were guaranteed, as far as possible, anonymity in the writing up process. Hence, separate interviewees are denoted by the letters A to L throughout the narrative in the next section.

9. We should note that development of this eventual focus on the NGDO-funder accountability relationship was influenced by very helpful commentary received from reviewers.

10. Christian Aid Ireland was not visited due to security concerns (INTRAC, 2005, p. 16).

11. These joint evaluations form part of the evidence analysed for this study.

12. In recognition of this, SHDI have been holding training sessions for field staff on impact assessment (DCI, 2005b, p. 16).

References

ActionAid International (2004), "Taking stock II: summary of ALPS review 2004", available at: www.actionaid.org.uk/1417/global_review.html (accessed 25 August 2006).

Ahrens, T.A. and Chapman, C. (2006), "Doing qualitative field research in management accounting: positioning data to contribute to theory", *Accounting, Organizations and Society.*, Vol. 38 No. 8, pp. 819-41.

Cronin, D. and O'Regan, J. (2002), *Accountability in Development Aid: Meeting Responsibilities, Measuring Performance: A Research Report for Comhlamh*, Comhlamh Aid Issues Group, Dublin.

DCI (2003), *Multi-Annual Programme Scheme Guidelines*, Development Cooperation Ireland. Civil Society Unit, The Irish Department of Foreign Affairs, Dublin.

DCI (2005a), "Overview of Irish Aid, Development Cooperation Ireland", available at: www.dci. gov.ie/about_mission.asp (accessed 25 August 2006).

DCI (2005b), *Evaluation of the Development Cooperation Ireland Multi-Annual Programme Scheme 2003-2005*, Development Cooperation Ireland, The Irish Department of Foreign Affairs, Dublin.

Denzin, N.K. and Lincoln, Y.S. (2003), *Collecting and Interpreting Qualitative Materials*, Sage, Thousand Oaks, CA.

Dillon, E. (2004), "Accountabilities and power in development relationships", *Trocaire Development Review 2003/4*, pp. 105-17, Trocaire, Dublin.

Dixon, R., Ritchie, J. and Siwale, J. (2006), "Microfinance: accountability from the grassroots", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 405-27.

Dochas (2005a), "Dochas Strategic Framework 2005-2009", available at: www.dochas.ie/activities02.htm (accessed 25 August 2006).

Dochas (2005b), "Rights based approaches to development", available at: www.dochas.ie/archives03.htm (accessed 25 August 2006).

Doh, J.P. and Teegan, H. (2002), "Nongovernmental organizations as institutional actors in international business: theory and implications", *International Business Review*, Vol. 11, pp. 665-84.

Ebrahim, A. (2002), "Information struggles: the role of information in the reproduction of NGO-funder relationships", *Nonprofit and Voluntary Sector Quarterly*, Vol. 31 No. 1, pp. 84-114.

Ebrahim, A. (2003a), "Making sense of accountability: conceptual perspectives for Northern and Southern nonprofits", *Nonprofit Management and Leadership*, Vol. 14 No. 2, pp. 191-212.

Ebrahim, A. (2003b), "Accountability in practice: mechanisms for NGOs", *World Development*, Vol. 31 No. 5, pp. 813-29.

Ebrahim, A. (2004), "Beyond dependence: conceptualizing information and accountability in NGO-funder relations", paper presented at the International Society for Third Sector Research (ISTR) 6th International Conference, Toronto, 11-14 July.

Ebrahim, A. (2005), "Accountability myopia: losing sight of organizational learning", *Nonprofit and Voluntary Sector Quarterly*, Vol. 34 No. 1, pp. 56-87.

Edwards, M. and Fowler, A. (2002), "Introduction: changing challenges for NGDO management", in Edwards, M. and Fowler, A. (Eds), *NGO Management*, Earthscan, London.

Edwards, M. and Hulme, D. (1996), "Too close for comfort? The impact of official aid on non-governmental organisations", *World Development*, Vol. 24 No. 6, pp. 961-73.

Edwards, M. and Hulme, D. (2002a), "Beyond the magic bullet? Lessons and conclusions", in Edwards, M. and Fowler, A. (Eds), *NGO Management*, Earthscan, London.

Edwards, M. and Hulme, D. (2002b), "NGO performance and accountability: introduction and overview", in Edwards, M. and Fowler, A. (Eds), *NGO Management*, Earthscan, London.

Fisher, W.F. (1997), "Doing good? The politics and antipolitics of NGO practices", *Annual Review of Anthropology*, Vol. 26, pp. 439-64.

Fowler, A. (1996), "Demonstrating NGO performance: problems and possibilities", *Development in Practice*, Vol. 6 No. 1, pp. 58-65.

Goddard, A. (2004), "Budgetary practices and accountability habitus: a grounded theory", *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 4, pp. 543-77.

Goddard, A. and Assad, M.J. (2006), "Accounting and navigating legitimacy in Tanzanian NGOs", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 377-404.

Huberman, M. and Miles, M.B. (1994), "Data management and analysis methods", in Denzin, N.K. and Lincoln, Y.S. (Eds), *Handbook of Qualitative Research*, Sage, Thousand Oaks, CA.

Hudson, A. (1999), "Organizing NGOs' international advocacy: organizational structures and organizational effectiveness", paper presented at the NGOs in a Global Future conference, University of Birmingham, Birmingham, 11-13 January.

Hudson, A. (2000), "Making the connection: legitimacy claims, legitimacy chains and northern NGOs' international advocacy", in Lewis, D. and Wallace, T. (Eds), *After the "New Policy Agenda"? Non-Governmental Organisations and the Search for Development Alternatives*, Kumarian Press, West Hartford, CT.

Hudson, A. (2002), "Advocacy by UK-based development NGOs", *Nonprofit and Voluntary Sector Quarterly*, Vol. 31 No. 3, pp. 402-18.

INTRAC (2005), *Evaluation of the Development Cooperation Ireland Multi-Annual Programme Scheme*, International NGO Training and Research Centre, INTRAC/Annesley Resources Partnership Consortium, Oxford and Dublin.

Irvine, H. and Gaffikin, M. (2006), "Getting in, getting on, and getting out: reflections on a qualitative research project", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 1, pp. 115-45.

Kamat, S. (2003), "NGOs and the new democracy", *Harvard International Review*, Vol. 25 No. 1, pp. 65-70.

Kilby, P. (2004), "Accountability for empowerment: dilemmas facing non governmental organisations", policy and governance discussion paper no. 04-01, Asia Pacific School of Economics and Government, the Australian National University, Canberra.

King, N. (1998), "Template analysis", in Symon, G. and Cassell, C. (Eds), *Qualitative Methods and Analysis in Organisational Research: A Practical Guide*, Sage, London.

King, N. (1999), "The qualitative research interview", in Cassell, C. and Symon, G. (Eds), *Qualitative Methods in Organisational Research: A Practical Guide*, Sage, London.

Leen, M. (2006), *NGO Accountability: Issues, Lessons and Challenges for Dochas and its Members*, Dochas, Dublin.

Lewis, D. (1998), "Development NGOs and the challenge of partnership: changing relations between north and south", *Social Policy and Administration*, Vol. 32 No. 5, pp. 501-12.

Lewis, D. and Madon, S. (2004), "Information systems and nongovernmental development organisations: advocacy, organizational learning, and accountability", *The Information Society*, Vol. 20 No. 2, pp. 117-26.

Lillis, A.M. (1999), "A framework for the analysis of interview data from multiple field sites", *Accounting and Finance*, Vol. 39 No. 1, pp. 79-105.

Lloyd, R. (2005), *The Role of NGO Self-Regulation in Increasing Stakeholder Accountability*, One World Trust, London.

Martens, K. (2002), "Mission impossible? Defining nongovernmental organisations", *Voluntas: International Journal of Voluntary and Nonprofit Organisations*, Vol. 13 No. 3, pp. 271-85.

Najam, A. (1996), "NGO accountability: a conceptual framework", *Development Policy Review*, Vol. 14 No. 1, pp. 339-53.

Nelson, P. and Dorsey, E. (2003), "At the nexus of human rights and development: new methods and strategies of global NGOs", *World Development*, Vol. 31 No. 12, pp. 213-26.

O'Dwyer, B. (2004), "Qualitative data analysis: exposing a process for transforming a 'messy' but 'attractive' 'nuisance'", in Humphrey, C. and Lee, B. (Eds), *A Real Life Guide to Accounting Research: A Behind-the-Scenes View of using Qualitative Research Methods*, Elsevier, Amsterdam.

Parker, L.D. and Roffey, B.H. (1997), "Methodological themes: back to the drawing board: revisiting grounded theory and the everyday accountant's and manager's reality", *Accounting, Auditing & Accountability Journal*, Vol. 10 No. 2, pp. 212-47.

Patton, M.Q. (2002), *Qualitative Evaluation and Research Methods*, Sage, Beverly Hills, CA.

Ryan, G.W. and Bernard, H.R. (2003), "Data management and analysis methods", in Denzin, N.K. and Lincoln, Y.S. (Eds), *Collecting and Interpreting Qualitative Materials*, Sage, Thousand Oaks, CA.

Salamon, L.M., Anheier, H.K., List, R., Toepler, S. and Sokolowski, S.W. (Eds) (1999), *Global Civil Society: Dimensions of the Nonprofit Sector*, Johns Hopkins Center for Civil Society Studies, Baltimore, MD.

Scott-Villiers, P. (2002), "The struggle for organisational change: how the actionaid accountability, learning and planning system emerged", *Development in Practice*, Vol. 12 Nos 3-4, pp. 424-35.

Slim, H. (2002), "By what authority? The legitimacy and accountability of non-governmental organisations", paper presented at The International Council on Human Rights Policy. International Meetings on Global Trends and Human Rights – Before and After September 11th, Geneva, available at: www.ichrp.org

SustainAbility (2003), "The 21st century NGO: in the market for change: executive summary", SustainAbility, London, available at: www.sustainability.com/index.asp

Unerman, J. and O'Dwyer, B. (2006a), "On James Bond and the importance of NGO accountability", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 305-18.

Unerman, J. and O'Dwyer, B. (2006b), "Theorising accountability for NGO advocacy", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 349-76.

Vakil, A.C. (1997), "Confronting the classification problem: a taxonomy of NGOs", *World Development*, Vol. 25 No. 12, pp. 2057-70.

Further reading

Edwards, M. and Fowler, D. (Eds) (2002), *NGO Management*, Earthscan, London.

Corresponding author

Brendan O'Dwyer can be contacted at: b.g.d.odwyer@uva.nl

This article has been cited by:

1. Joannie Tremblay-Boire, Aseem Prakash. 2015. Accountability.org: Online Disclosures by U.S. Nonprofits. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* **26**, 693-719. [CrossRef]

2. Carmen Correa, Carlos Larrinaga. 2015. Engagement research in social and environmental accounting. *Sustainability Accounting, Management and Policy Journal* **6**:1, 5-28. [Abstract] [Full Text] [PDF]

3. Brendan O'Dwyer, Roel Boomsma. 2015. The co-construction of NGO accountability. *Accounting, Auditing & Accountability Journal* **28**:1, 36-68. [Abstract] [Full Text] [PDF]

4. Norfaiezah Sawandi, Ian Thomson. 2014. Broadening Corporate Accountability: An 'Idealised' Downward Accountability Model. *Procedia - Social and Behavioral Sciences* **164**, 429-436. [CrossRef]

5. Soheil Kazemian, Rashidah Abdul Rahman, Zuraeda Ibrahim. 2014. Measuring level of market orientation for an Islamic microfinance institution case study of Amanah Ikhtiar Malaysia (AIM). *Qualitative Research in Financial Markets* **6**:3, 258-277. [Abstract] [Full Text] [PDF]

6. Monir Mir, Swapan Kumar Bala. 2014. NGO Accountability in Bangladesh: Two Contrasting Cases. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* . [CrossRef]

7. Malin Arvidson, Fergus Lyon. 2014. Social Impact Measurement and Non-profit Organisations: Compliance, Resistance, and Promotion. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* **25**, 869-886. [CrossRef]

8. Nina Hug, Urs Peter Jäger. 2014. Resource-Based Accountability: A Case Study on Multiple Accountability Relations in an Economic Development Nonprofit. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* **25**, 772-796. [CrossRef]

9. Alpa Dhanani, Ciaran Connolly. 2014. Non-governmental Organizational Accountability: Talking the Talk and Walking the Walk?. *Journal of Business Ethics* . [CrossRef]

10. Giacomo Manetti, Simone Toccafondi. 2014. Defining the Content of Sustainability Reports in Nonprofit Organizations: Do Stakeholders Really Matter?. *Journal of Nonprofit & Public Sector Marketing* **26**, 35-61. [CrossRef]

11. Giulio Greco, Nick Sciulli, Giuseppe D'onza. 2012. From Tuscany to Victoria: Some Determinants of Sustainability Reporting by Local Councils. *Local Government Studies* **38**, 681-705. [CrossRef]

12. Hervé Colas, Aziza Laguecir. 2012. The banning of images: questions arising in the field of management. *Journal of Management Development* **31**:9, 925-937. [Abstract] [Full Text] [PDF]

13. Alpa Dhanani, Ciaran Connolly. 2012. Discharging not-for-profit accountability: UK charities and public discourse. *Accounting, Auditing & Accountability Journal* **25**:7, 1140-1169. [Abstract] [Full Text] [PDF]

14. Christine Ryan, Helen Irvine. 2012. Not-For-Profit Ratios for Financial Resilience and Internal Accountability: A Study of Australian International Aid Organisations. *Australian Accounting Review* **22**, 177-194. [CrossRef]

15. Dorothea Baur, Hans Peter Schmitz. 2012. Corporations and NGOs: When Accountability Leads to Co-optation. *Journal of Business Ethics* **106**, 9-21. [CrossRef]

16. Christine Cooper, Andrea Coulson, Phil Taylor. 2011. Accounting for human rights: Doxic health and safety practices – The accounting lesson from ICL. *Critical Perspectives on Accounting* **22**, 738-758. [CrossRef]

17. Carmen Correa-ruiz, José M. Moneva-abadía. 2011. Special issue on"social responsibility accounting and reporting in times of 'sustainability Downturn/crisis. *Revista de Contabilidad* **14**, 187-211. [CrossRef]

18. Lee D. Parker. 2011. Twenty-one years of social and environmental accountability research: A coming of age. *Accounting Forum* **35**, 1-10. [CrossRef]

19. Sharon L. O'Sullivan. 2010. International human resource management challenges in Canadian development INGOs. *European Management Journal* **28**, 421-440. [CrossRef]

20. Carolyn Cordery, Rachel Baskerville, Brenda Porter. 2010. Control or collaboration?. *Accounting, Auditing & Accountability Journal* **23**:6, 793-813. [Abstract] [Full Text] [PDF]

21. Jeff Everett, Constance Friesen. 2010. Humanitarian accountability and performance in the Théâtre de l'Absurde. *Critical Perspectives on Accounting* **21**, 468-485. [CrossRef]

22. Miguel Rivera-Santos, Carlos Rufin. 2010. Odd Couples: Understanding the Governance of Firm–NGO Alliances. *Journal of Business Ethics* **94**, 55-70. [CrossRef]

23. Ken Crofts, Jayne Bisman. 2010. Interrogating accountability. *Qualitative Research in Accounting & Management* **7**:2, 180-207. [Abstract] [Full Text] [PDF]

24. Brendan O'Dwyer, Jeffrey Unerman. 2010. Enhancing the role of accountability in promoting the rights of beneficiaries of development NGOs. *Accounting and Business Research* **40**, 451-471. [CrossRef]

25. Robert Ochoki Nyamori. 2009. Making development accountable. *Journal of Accounting & Organizational Change* **5**:2, 197-227. [Abstract] [Full Text] [PDF]

26. Trevor Hopper, Mathew Tsamenyi, Shahzad Uddin, Danture Wickramasinghe. 2009. Management accounting in less developed countries: what is known and needs knowing. *Accounting, Auditing & Accountability Journal* **22**:3, 469-514. [Abstract] [Full Text] [PDF]

27. Carol A. Adams, Glen Whelan. 2009. Conceptualising future change in corporate sustainability reporting. *Accounting, Auditing & Accountability Journal* **22**:1, 118-143. [Abstract] [Full Text] [PDF]

28. Brendan O'Dwyer, Jeffrey Unerman. 2008. The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society* **33**, 801-824. [CrossRef]

29. Carol A. Adams. 2008. A commentary on: corporate social responsibility reporting and reputation risk management. *Accounting, Auditing & Accountability Journal* **21**:3, 365-370. [Abstract] [Full Text] [PDF]

30. David Owen. 2008. Chronicles of wasted time?. *Accounting, Auditing & Accountability Journal* **21**:2, 240-267. [Abstract] [Full Text] [PDF]

31. Carol A. Adams, Carlos Larrinaga-González. 2007. Engaging with organisations in pursuit of improved sustainability accounting and performance. *Accounting, Auditing & Accountability Journal* **20**:3, 333-355. [Abstract] [Full Text] [PDF]