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# Abstract

The increased involvement of non-state actors such as nongovernmental organizations (NGOs) in shaping various national and global policy processes raises serious questions about the accountability, authority, and legitimacy of these important yet unelected actors. Although there is no consensus on how to define accountability, broadly the concept refers to the idea that some hold others responsible for their actions according to a set of standards defining proper behavior. However, deciding to whom and to what standards NGOs are accountable and how they are (or should be) held accountable remain central and open questions in accountability debates.

This study relies on both qualitative and quantitative methods, introducing the use of qualitative pattern analysis to understand not only what leaders of TNGOs have to say about accountability, but also how they describe their accountability experiences. It uses the TNGO initiative datasets, which include in-depth interview data for 152 CEOs of U.S.-registered TNGOs, as well as secondary data collected for each of the organizations in the sample.

Drawing from the nonprofit, management, and international relations scholarship, I explore the three central questions of accountability debates: What is accountability? Accountable to whom? And how? I argue that once one addresses each of these accountability questions, taking an actor-centered perspective, it is possible to understand how accountability practices vary across transnational NGOs. I propose the concept of accountability dissonance to explain the disconnect between the three main questions of accountability. Through the empirical chapters, I show that TNGO leaders expressed often complex views about their accountability experiences, yet they generally struggled to communicate their practices. I stress the need to pay attention to the substantive meaning of accountability messaging and to the connections among definitions, audiences, and responses. The phenomenon of accountability dissonance persists because leaders express their accountability using tools and processes that are mismatched to their definitions and audiences. Furthermore, the data suggest that the types of organizations TNGO leaders manage matter in very different ways, contingent on the aspect of accountability being considered. To reach a holistic understanding, I propose an overarching framework using the analogy of the puzzle to highlight the need for a more integrated approach to TNGO accountability, one hinging on the ability to target the communication of accountability performance to specific audiences.

Leaders' Accounts:  
A Study of Transnational NGOs  
Leadership Views on Accountability

Paloma Raggio

Dissertation Submitted in Partial Fulfillment of the Requirements  
for the Degree of Doctor in Philosophy (PhD) in Political Science

Maxwell School of Citizenship and Public Affairs  
Syracuse University  
December 2014

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# Acknowledgments

“Si c’est ici le meilleur des mondes possibles, que sont donc les autres?”

*“If this is the best of all possible worlds, what are the others?”*

Candide, Voltaire. Ch. VI

I’ve always enjoyed reading acknowledgements because I find it gives me a glimpse into the people behind the research. I also have been looking forward to writing these acknowledgments for many reasons. First, this would mean I was actually done with the dissertation! This is no small feat, as many of you know. Second, I could finally write whatever I wanted without the angst of getting feedback. Third, and most important, writing acknowledgements is a small token of the gratitude I feel for the mentorship, friendship, and love of those who have been beside me during this long and winding road. In my case, the best part of “dissertating” has been the wonderful people who have been at my side. Please bear with me through these lengthy acknowledgements—so many people to thank and no page limit, a dangerous combination, as those who know me well can attest.

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# 1

## Introduction

States are not well equipped to deal with the growth of transnational problems such as poverty, international migration, environmental changes, and humanitarian crises. These global challenges transcend state borders and call for a broader range of actors to be involved to provide private solutions to public problems. Non-governmental organizations (NGOs)<sup>1</sup> are not a new phenomenon (Davies, 2013). It is their greater involvement in world politics in recent years that has raised serious questions about the accountability, authority, and legitimacy of these important yet unelected actors involved in shaping various national and global policy processes (Balboa, 2014; Crack, 2013; Garsten and Boström, 2008; Grant and

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<sup>1</sup>The literature on accountability rarely distinguishes between TNGOs and NGOs. When discussing the literature, I use these interchangeably. In the context of this research, I primarily use the term non-governmental organizations (NGOs). I favor Willetts (2011) broad definition of NGO: “an independent voluntary association of people acting together on a continuous basis, for some common purpose, other than achieving government office, making money or illegal activities” (5). I use the label NGO instead of other appellations, such as not-for-profit organization (NPO), charitable organization, voluntary organization (VOs) or civil society organization (CSOs), mainly because of the academic tradition in international relations.

Keohane, 2005; Hale, 2008; Koppell, 2010; Uphoff, 1996; Wapner, 2002).

Furthermore, NGOs routinely expect that the credibility of their virtue will enable them to fulfill their mandates (see Gourevitch et al., 2012; McGann and Johnstone, 2006). It is often assumed that because they mean well, they actually do well. Despite their good intentions, several eminently publicized scandals, as well as the post-9/11 scrutiny of charitable funds uses, have shaken their credibility and marked “the end of blind faith” toward TNGOs’ activities. Shortly after 9/11, several charities with Islamic ties were investigated and assets frozen (see Cohen et al., September 25, 2011; Shenon and Lewis, December 7, 2001; Gibelman and Gelman, 2001).<sup>2</sup> Furthermore, the natural disasters in Southeast Asia (2004) and Haiti (2010) have again forced the issue of NGO accountability back onto the public agenda after several controversies emerged regarding the most effective intervention methods, the use of donations, and allegations of wrongdoing by organizations on the field<sup>3</sup>, and allegations of wrongdoing by organizations on the field<sup>4</sup>.

Broadly, accountability is a relational concept and refers to the idea that some stakeholders are entitled to hold others responsible for their actions according to certain expectations of proper behavior (Ebrahim, 2005; Grant and Keohane, 2005). Aside from suffering from conceptual blurriness and disagreement on how to define accountability beyond the tra-

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<sup>2</sup>Perhaps one of the most notorious scandal in the U.S. being the case of United Way (see Murawski, July 13, 1995).

<sup>3</sup>For example, Médecins sans Frontières, a Nobel prize winning NGO, created a controversy within the NGO community when it decided to stop accepting donations toward the Tsunami victims and did not re-allocate donations onto other programs or NGOs (see Benhold, January 7, 2005)

<sup>4</sup>Shortly after the earthquake struck, 10 members of the New Life Children’s Refuge based in Idaho were arrested after allegedly crossing the border to the Dominican Republic without proper authorization with 33 young children (see Ogle, January 31, 2010).

ditional models of the donor-recipient relationship or upward accountability (Kearns, 1996; Najam, 1996), most scholars interested in NGO accountability have agreed on the central questions of these debates: accountable to what, to whom, and how? (see Ebrahim, 2003a; Edwards and Hulme, 1996; Kearns, 1996).

These central questions cut across disciplinary boundaries, as they each stress an important aspect needed to understand NGO accountability. In their discussions of definition (what is accountability?), scholars have proposed various models, from an agent-principal relationship to a multidimensional approach, with various latent dimensions, such as transparency and responsiveness, in an effort to understand the meaning and effects of accountability. In regard to various stakeholders or accountability audiences (accountable to whom?) discussions have focused on the multiple and sometimes conflicting relationships between a NGO's constituents. Lastly, scholars and practitioners alike have debated the range of adequate accountability responses (accountable how?) often by focusing on financial disclosure, evaluation tools, and more participative approaches to the involvement of stakeholders beyond donors.

While the discussions around these questions of accountability have highlighted the complexity of scholarly debates, simultaneously engaging practitioners and scholars from a range of disciplines, they also have overwhelmingly represented TNGOs as unitary actors, minimizing the importance of leaders and the politics within these transnational organizations. This gap is notable for several reasons, as the role of NGO leadership is crucial to

several areas, such as managerial practices, governance, and capacity building (see Hailey and James, 2004; Mintzberg, 2006; Smillie and Hailey, 2001). TNGO leaders have the authority to shape the answers to each of the central accountability questions, yet they have systematically been ignored in these debates. They not only have an active role in setting the various agendas of organizations, but also manage, negotiate, and supervise all accountability relationships with stakeholders. These leaders must implement accountability across various borders and balance financial incentives, organizing principles, and operational constraints, while addressing multiple accountability demands from their broad and diffuse international constituencies. Ultimately, TNGO leaders are the ones being sanctioned by their boards in the event of egregious mistakes in the organization; thus, their inclusion in accountability debates is not only important, but necessary.

I focus my analysis on the perceptions and beliefs of these central stakeholders and adopt an actor-centered perspective.<sup>5</sup> I take the position that the leaders of these organizations are uniquely positioned in an *accountability nexus* as they negotiate between internal organizational demands for accountability and external operational constraints faced by their organizations. Studying leaders of TNGOs is particularly useful since “actors define who they are and what they want with reference to the dominant roles and ideologies of their time” (Klotz and Lynch, 2007, 11). In other words, understanding the awareness of these leaders regarding their accountability can enable us to provide a coherent and representative framework for practitioners within global governance.

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<sup>5</sup>For instance, research has shown convincingly that advocates’ views about salient issues influence the adoption of particular advocacy issues onto the policy agenda (see Carpenter, 2007a,b).

Drawing from the scholarship on nonprofits management, and international relations, I explore the three central questions of accountability debates?what is accountability, accountable to whom, and how? I argue that once we address each of these accountability questions taking an actor-centered perspective, we can understand how and why accountability practices vary across transnational NGOs. I propose the concept of *accountability dissonance* to explain disconnects among the three main questions of accountability. Through the empirical chapters, I show that the TNGO leaders expressed often-complex views about their accountability experiences and that they struggle to communicate their practices. I stress the need to pay attention to the substantive meaning of accountability messaging and the links between definitions, audiences, and responses. The phenomenon of *accountability dissonance* persists because leaders express their accountability using mismatched tools and processes to arrive at their definitions and reach their audiences. Furthermore, the data suggest that the types of organizations TNGO leaders manage matter in very different ways, depending on which aspect of accountability is being considered. To reach a holistic understanding, I propose an overarching framework using the analogy of the puzzle<sup>6</sup> to highlight the need for a more integrated approach to TNGO accountability, hinging on the ability to target the communication of accountability performance to specific audiences.

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<sup>6</sup>I have come across a consulting firm that used the notion of an *accountability puzzle* albeit in a very different way. Their goal as I understand it is to promote a business model to increase organizational performance. Their puzzle is composed of four pieces: clear expectation, specific data and time, ownership and sharing. Although they use the label “accountability”, their interest seem to lie in the efficiency of the organization in a business setting. For more information, please consult: <http://www.dynamicresults.com> [Last visited April 15, 2013].

## Organization of the dissertation

This dissertation is organized as follows. In chapter 2, I organize my discussion around the three core questions of accountability debates. In the first section, *What is accountability?* I discuss the various literatures associated with NGO accountability, and I address the challenges of defining the concept for non-state actors such as TNGOs. . I argue that these overlapping debates add to the confusion regarding NGO accountability because of disciplinary myopia. In the second section, *Accountable to whom?* I show the range of possible stakeholders relationships to highlight the relational nature of the concept. In the third section of the chapter, *accountability how?*, I discuss the wide array of methods to implement accountability, and their related challenges.

In chapter 3, I discuss the data and the research strategies. I first present the *Moynihan Transnational NGO Initiative*<sup>7</sup>, which provided the data for this research project. In this chapter, I discuss the main aspects of the Initiative's research design, and I address some of its potential limits. I pay particular attention to the coding methods of the 152 open-ended interviews, using the qualitative data analysis software Atlas.TI. I discuss my analytical strategies: an inductively-oriented interpretative content analysis approach to the interview data. While interpretative content analysis allowed me to systematically study what respondents answered, I also use an adapted version of sequence analysis (SA) or what

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<sup>7</sup>The research for this project is partly supported by National Science Foundation Grant No. SES-0527679 (Agents of Change: Transnational NGOs as Agents of Change: Toward Understanding Their Governance, Leadership, and Effectiveness) and the Moynihan Institute of Global Affairs.

I call qualitative pattern analysis (QPA) to efficiently analyze how respondents answered each central question about accountability. This enabled me to offer a more nuanced understanding of views on transnational NGO accountability and offer a new approach to the analysis of larger amounts of qualitative data.

Chapters 4, 5, and 6 follow similar structures. Each of these chapters is divided in three main sections. Each chapter is divided into three main sections. First, I discuss the leaders' views on the core questions of accountability: its definition (what is accountability?), its audience (accountable to whom?) and the response to it (or accountable how?). I present the main themes expressed by the respondents, as well as illustrative quotations. To do so, I use both interpretative content analysis and QPA. Second, I analyze how these views vary in relation to operational context. I study variations of accountability views in relation to the sizes of organizations, their financial health, main activities (service or advocacy), and their sector of activities (Environment, Human Rights, Relief, Development, and Conflict Resolution).

Chapter 4 focuses on the question, *what is accountability?* In it, I discuss three types of definitions leaders expressed in their answers. I found that leaders of TNGOs define their accountability in three different ways. Their answers suggest what I call, a materialistic understanding of accountability, where definitions centered on organizational resources, a principled understanding (whereby leaders expressed an ethical view of accountability), and a legalistic view (whereby leaders stressed rules and codes). While the data suggest a strong

emphasis on materialistic definitions of accountability, which are consistently portrayed in the literature, QPA reveals more nuanced views expressed by the leaders of TNGOs. Furthermore, I found significant relationships between the size of a TNGO and an emphasis on more materialistic definitions of accountability, with small organizations focusing on this type of definition to a greater extent than large organizations. I also found that the leaders of larger organizations are more nuanced in their definitions than other leaders. In regard to their activities, I explain that advocacy organizations do not focus mainly on their principles, but rather are more preoccupied by a materialistic understanding of accountability than other types of organization. Lastly, I found that leaders of environmental organizations express, by far, the most complex views about accountability, discussing all three aspects of these definitions.

In chapter 5, I analyze the leaders' accountability audiences. This chapter directly addresses the question, *accountable to whom?* I distinguish among three main sets of stakeholders: *patrons*, *clients*, and *self & peers*. I found that while patrons, such as boards and donors, are important for everyone, only very few leaders focus solely on clients. Their audiences suggest a balance between patrons and clients, instead of a simple trade-off. Accountability to oneself, or to peers, appears to be salient for mid-sized organizations but not so much for large or small organizations. Lastly, the leaders of environmental organizations focus far less on their clients compared to other types of leaders. This suggests that the types of issues they address shape their accountability views, as these leaders expressed a more diffuse understanding of their audience.

In chapter 6, I study leaders' views on the implementation of accountability, answering the question, *accountable how?* Generally, I found that the leaders of TNGOs lack sophistication regarding the way they respond to accountability demands. Their answers generally converge on a few simple means of implementing accountability. These means tend to be geared toward their patrons and neglect other types of stakeholders. While I found some evidence of more complex processes for implementing accountability, such as stakeholder consultations, the leaders of these organizations still rely on simple available tools, despite the potential for an *accountability dissonance* between what is being implemented and the tool used to evaluate or report it.

In chapter 7, I analyze the obstacles leaders face in their accountability efforts. I found that the leaders expressed three sets of concerns. They discussed three main challenges associated with the concept of accountability itself. First, leaders view the conceptualization of accountability outcomes as an important obstacle to the communication of accountability. They find that they have only very limited tools to describe their accountability outcomes, and thus feel unable to fully prove to all their stakeholders their complete accountability.

A second set of accountability obstacles is related to governance structures and systems. The leaders discussed monitoring problems as well as systematically enforcing evaluation. This is both a product of the lack of designated resources for accountability and an institutional "laziness" on the part of some leaders.

A last set of concerns is driven by communication challenges. These challenges are

linked to the leaders' ability to convey relevant information to their stakeholders and to signal their performance through their ratings.

Lastly, in the concluding chapter, I reflect on the core findings of this dissertation. I discuss one of the most important yet neglected aspects of integrating all the accountability questions into one comprehensive framework. I argue that the communicative dimension of accountability is where the most work is needed. While leaders acknowledged the importance of disclosure and transparency, their answers do not explain how they disseminate what they do about organizational accountability. I argue that the phenomenon of *accountability dissonance* is explained by the inability of leaders to effectively communicate their accountability. This piece of a larger *accountability puzzle*, a framework that I propose in the conclusion, ties together the several components of accountability and illustrates the need to think about accountability as a system rather than in terms of individual pieces. The ability to understand not only the connections among the core questions of accountability, but also the ideas and motivations of the practitioners providing the answers, is key to moving to an integrated understanding of accountability views and practices in global governance. I end by offering future research venues and describing ways in which this project contributes to the NGO scholarship.

## 2

# An Overview of TNGO Accountability

## Accountability: Conceptual clarifications

The issue of accountability is a core governance concern for TNGOs and those associated with their work, particularly in light of their role as private providers of publicly funded public goods (Candler and Dumont, 2010). The increasing emergence of transnational entities and phenomena (Garsten and Boström, 2008; Mason, 2005, see) has challenged NGOs and their leaders to balance their multiple accountability demands in new, innovative, and transnational ways (see Ebrahim and Weisband, 2007; Steffek and Hahn, 2010). NGOs often rely on accountability mechanisms that go beyond formal legal requirements; they develop informal, often self-appointed, strategies to assess their own accountability (Peruzzotti, 2006, 53). However, the increasing legitimacy conferred upon NGOs in world affairs has also been decried by skeptics, who ask: “Who Guards the Guardians?” (*The Economist*, September

18, 2003).

An important lesson to be learned from the scholarship related to NGO accountability is that although accountability is a core governance concern for any type of organization<sup>1</sup>, the concept can have different meanings for various people, and often lacks conceptual clarity in popular use (Kearns, 1996, 94; Koppell, 2005, 43). To add to the general confusion, scholars, the media, and NGOs themselves have used multiple labels to discuss the broad notion of accountability, including answerability and liability. Intuitively, the concept of accountability often evokes notions of responsibility, trust, legitimacy, integrity, power, authority, efficiency and credibility. Although these concepts are related to accountability discussions, their interchangeable use has only confused definitions further. Bovens (2007) offers an informative discussion of the historical evolution of the word, which until recently was closely associated with bookkeeping. Particularly telling is that in several languages the word accountability has no direct equivalent, but is mostly translated as responsibility. While the notion of responsibility identifies those whose duty it is to act appropriately, the notion of accountability distinguishes itself because it aims to provide answers about actions and behavior that have already occurred and thus need to be evaluated against set goals (see Kaler, 2002). This is an important distinction: accountability is the a posteriori evaluation of one's impact on other stakeholders, and relies on the notion of responsibility, which is the a priori rule setting expectations before an action has even occurred. Being accountable includes the a priori

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<sup>1</sup>For example, despite the undesirable premises of some private organizations such as terrorist groups and their campaigns of violence, these organizations are held accountable for their actions directly by their members and supporters, who condone violence as a suitable means of achieving organizational goals.

rules, standards and shared understandings of those in charge, as well as the a posteriori evaluations of relevant impacts. How one designs these rules is contingent on the context, the actors, and the activities being considered. Other important concepts often associated with accountability are the notions of efficiency and effectiveness. Whereas efficiency is a measure seeking to convey the usage of resources, such as the overhead ratio, effectiveness is related to the ability of an organization to accomplish its goals and objectives; both are related to the ‘performative’ aspect of accountability and less to its substantive meaning for the parties involved. Lastly, the concept of credibility is often linked to accountability, as it is deeply rooted in the construction of shared standards, rules, and understandings in regard to stakeholder relationships. All of these interrelated concepts are important components of what ‘being accountable’ means.

The issue of NGO accountability (or the lack thereof) raises the familiar central questions: accountable to what, to whom, and how? (Ebrahim, 2003a; Kearns, 1996; Edwards and Hulme, 1996) However, despite a consensus on these key questions, as well as the acknowledgment of a wide array of potential stakeholders involved in the politics of accountability—namely, donors, governments and their laws, staff and membership, beneficiaries and the general public (Blagescu et al., 2005; Brown and Moore, 2001; Brown and Jagadananda, 2007; Ebrahim, 2005; Edwards and Hulme, 1996; Fox and Brown, 1998; Jordan and Van Tuijl, 2006; Kearns, 1996; Najam, 1996; Unerman and O’Dwyer, 2006b; Wapner, 2002)—the literature remains as heavily biased towards financial accountability and to donors as it was more than fifteen years ago (see Najam, 1996). This bias has added to the

growing confusion about what “private” accountability means because debates have overemphasized some dimensions over others and narrowed the relevant stakeholders to mainly donors. Indeed, several calls for accountability “reforms” have stressed the importance of a diverse range of accountability relationships and the strengthening of accountability institutions and practices (Crack, 2013).

Scholars have noted the rise of an “accountability industry” governed by formal and informal codes of conduct (Hallström, 2008) and have described its evolution along two important waves of reforms (Crack, 2013). The first “wave” was characterized by the emergence of an “upward”—to donors—accountability culture within international NGOs and more “resource-oriented” practices of accountability. The second wave of reforms was aimed at broadening the scope of accountability to include organizational principles and missions (Crack, 2013, 297–302). The current accountability context seeks to balance and reconcile the tensions between resource and principle-oriented accountability demands.

The recent growth of accountability standards and rating agencies within the TNGO community suggests the presence of an important demand for, and interest in, such initiatives; the International NGO Charter, established in 2006, is one important example of the ongoing transnationalization of standards. Despite several NGOs’ adopting various external accountability standards to signal appropriate behaviors, primarily to potential donors (see Prakash and Gugerty, 2010), scholars have yet to agree on the effect of ratings and standards on donors’ behavior (Gordon et al., 2009; Sloan, 2009). This sustained emphasis on financial

performance and transparency proposes a simple and attractive solution to TNGOs? accountability public perception problems: disclose your financial statements, and you will be considered as “being accountable.” However, this narrow view of accountability, prevalent in the first accountability “wave” as noted by Crack (2013)), equates accountability with a TNGO’s disclosure of financial activities. This “solution” has the potential to undermine organizations favoring less result-oriented missions, as they face challenges in demonstrating their effectiveness. This “disclosure” approach does not shed any light on other types of accountability relationships that might emerge within the organization, notably with the beneficiaries, staff, peers, partners, and members of these transnational organizations.

## Organization of the chapter

My goal in this chapter is to discuss the complexities associated with the study of accountability for TNGOs and their leaders. The chapter is organized in three main parts. In the first part, I discuss the definition of NGO accountability and the challenges associated with it. While many agree on the paramount importance of the notion of NGO governance, there is a persistent lack of conceptual consensus. I argue that this confusion is mainly linked to its conceptual and operational complexity. Other factors, such as disciplinary biases and emphases, also contribute to muddying the discussion. I then turn my attention to a discussion on the stakeholders involved in TNGO accountability. I highlight the importance of considering the concept as relational. I argue that the definition of accountability and those whom accountability involves must be considered simultaneously, as these two questions are

closely tied to each other. In the third section, I focus my attention on the various strategies deployed to implement TNGO accountability. I discuss the prevalence of the tools and processes designed to enable organizational accountability. In conclusion, I reflect on the role of leadership for NGO accountability and highlight the politics of accountability within and between TNGOs. By focusing on leadership views of accountability, this projects take an important, yet often neglected, step in the investigation of NGO accountability: the study of accountability ideas and the challenges associated with them in TNGOs.

## What is NGO accountability?

Broadly, accountability is linked to public expectations about performance, responsiveness and morality (Kearns, 1996, 7). These expectations regarding appropriate behavior, whether explicit or implicit, will determine if one is “being accountable” to another constituent. If constituents do not align their expectations, any evaluation of one’s accountability will conclude in a lack of perceived accountability for one set of the stakeholders involved (see Brown, 2007; Ebrahim, 2005, 2003b). Bovens (2007, 450) highlights the social aspect of accountability when he notes:

...[A]ccountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences.

These interactions are built on a recognition of the regulative and constitutive nature of accountability relationships (Brown, 2007, 207). Furthermore, Bovens (2007)’s remark an

important problem for NGO accountability: one's ability to "punish" stakeholders for behaviors deemed inappropriate by the parties involved in accountability relationships. Similarly, Hale (2008) describes accountability as an amalgamation of two important concepts: "answerability— 'the right to receive information and the corresponding obligations to release details'— and enforcement— 'the idea that accounting actors do not just 'call into question' but also "eventually punish" improper behavior?? (p. 76). While the ability to impose sanctions on NGOs is limited but possible, especially through financial incentives, monitoring and enforcement are most problematic. The sheer number and types of NGOs make the costs of monitoring and enforcement highly inefficient and improbable.

The study of NGO accountability is complicated by three important factors. First, the concept of accountability, like other widely used social science concepts, is multidimensional and multilevel. Approaching accountability as a multidimensional and multilevel entity requires that one consider three levels of concept development: a basic level, used in theoretical propositions; a second level, composed of constitutive dimensions; and a third and more concrete level, composed of the indicators used during the operationalization phase (Goertz, 2006; Goertz and Mahoney, 2012). A multidimensional approach also provides us with useful information on the various aspects of accountability (Blagescu et al., 2005; Koppell, 2005, 2010; Kovach et al., 2003) and thus could potentially promote organizational learning, as Ebrahim (2005) suggests.

The various dimensions of accountability most often discussed by NGO scholars include: transparency, effectiveness, participation, liability, controllability, responsibility, evaluation and responsiveness (Blagescu et al., 2005; Koppell, 2005, 2010; Kovach et al., 2003), transparency probably being one of the most emphasized aspects of accountability, as it is central to assuring future donations (Lawrence and Nezhad, 2009). However, all these concepts are not only interrelated, but also multidimensional and multilevel. Scholars interested in NGO accountability have particularly relied on these multilevel and dimensional concepts to define it, adding to the general confusion. Table 2.1 illustrates some of the key authors addressing the issue of NGO accountability and highlights the various dimensions they emphasize as they propose definitions. Although they collectively provide a greater understanding of the issue from various academic perspectives, they do not provide a holistic understanding. For instance, Edwards and Hulme (1996) emphasize two important dimensions of NGO accountability in the definition they propose. Authority in one setting might not equate to authority in another, and more so in a context where rules and responsibility are very informal and self-imposed, as in the NGO sector.

The literature on NGOs is inherently interdisciplinary, as are issues of accountability. While most researchers would agree that the definition of accountability includes some form of responsibility to account for an organization's impact on its stakeholders, scholars across disciplines have emphasized very different aspects of accountability issues. Figure 2.1 illustrates the various emphases and the overlap between these clusters of literature, while the highlighted overlap indicates where my research is located.

Table 2.1: Definitions and dimensions of Accountability

Study	Definition	Dimension emphasized
Edward and Hulmes (1996)	“Accountability is generally interpreted as the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions (p.8)	Authority, Enforceability
Kearns (1996)	“The discussion thus far has illustrated that the notion of accountability contains as many as three dimensions: the higher authority to whom organizations and individuals are accountable, the standards of performance-explicit or implicit- for which organizations are held accountable, and the responses to the accountability environment-tactical or strategic-from inside the organization.” (p.43)	Authority, Performance/ Evaluation, Responsiveness, Governance system(s) (implicit or explicit).
Ebrahim (2003, 2003b)	“It may be defined not only as a means through which individuals and organizations are held responsible for their actions (...), but also as a means by which organizations and individuals take internal responsibility for shaping their organizational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals.” (Ebrahim 2003, 815; see Ebrahim 2003b, 194)	Responsibility, Performance/ Evaluation, Governance System(s), Transparency, Goals/ Missions.
Grant and Keohane (2005)	“Accountability, as we use the term, implies that some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards, and to impose sanctions if they determine that these responsibilities have not been met.” (p.29)	Authority, Responsibility, Evaluation, Monitoring, Punitive/ Sanctions
Koppell (2005)	No definition offered but discussed as an combination of specific dimensions.	Transparency, Liability, Controlability, Responsibility, Responsiveness
Blagescu et al. (2005)	“the processes through which an organisation makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment.”(p.20)	Transparency, Participation, Evaluation, Responsiveness <sup>2</sup>

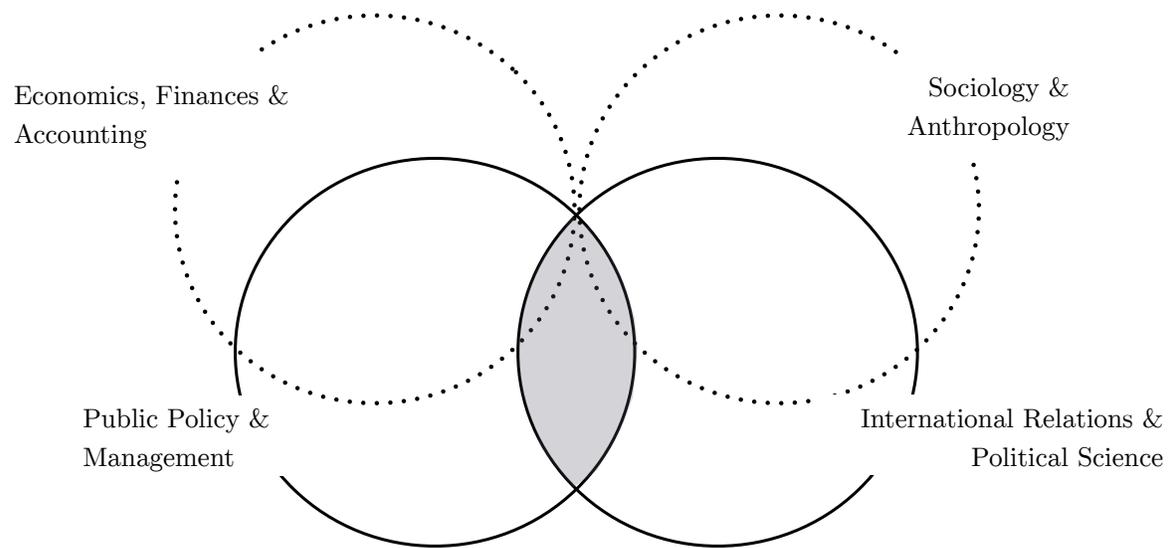


Figure 2.1: Clusters of literatures on NGO accountability

First, the public management and policy literature, and organization theory scholars in particular, have understood issues of NGO accountability in terms of agency theory, by which principals expect agents to accomplish tasks they delegate. Where the fundamental problem lies is in the costs associated with monitoring the agents' behavior and in their resulting inability to do so (see Eisenhardt, 1989). In other words, donors expect NGOs to act according to their preferences, despite potential conflicting interests, yet NGOs do not always have the resources nor the will to effectively monitor these activities. This approach has paid more attention to the donor-NGO relationship than to NGO-beneficiary interactions. It also has also largely ignored the possibility of donors and NGOs being simultaneously principals and agents, depending on the context of the interaction (Ebrahim, 2003b). Other understandings of NGO accountability stem from the resource dependence literature, where proponents posit that NGOs are accountable to donors (mainly) because they are depen-

dent on the external resources donors provide to the organization to ensure its long-term survival (see Pfeffer and Salancik, 2003 [1978]). This approach sheds an important light on the power of distribution and cooptation in an NGO's operational environment. Other approaches, such as institutional isomorphism, provide an interesting explanation as to why NGOs tend to converge toward very few strategies for disclosing their accountability to their stakeholders. (DiMaggio and Powell, 1983) explain that organizations face important challenges when communicating with their stakeholders and therefore use recognized signals to maintain trust. Applied to the context of NGO accountability, institutional isomorphism helps us understand why NGOs would adopt well recognized ratings for accountability, despite their shortcomings, as an important signal of legitimacy to their stakeholders. Lastly, policy and management scholars have suggested strategic approaches to NGO accountability; one strategic managerial approach highlights the choices and tactics of leadership in achieving NGOs' goals and objectives (Kearns, 1996; Smillie and Hailey, 2001). Managers face accountability demands while balancing their organizational constraints in meeting these demands. They select strategic (proactive) or tactical (reactive) strategies to accomplish their goals and respond to various accountability demands from a range of stakeholders. Yet these approaches do not shed light on the content of the motivations of those engaged in accountability, nor the challenges they face in their activities.

Second, the international relations and political science literature has focused on the issue of "lack of accountability" or, more generally, the "democratic deficit" that has plagued IOs (see Moravcsik, 2004; Nye Jr, 2001), and by extension, NGOs. This focus is

understandable because of the state-centric bias of the discipline, and thus, the analysis of a problem (accountability) with an enforcement mechanism (elections) results de facto in an intractable problem (a democratic deficit), as NGOs will never have all the formal accountability mechanisms states have at their disposal. Although transnational advocacy networks relied on what Keck and Sikkink (1998) referred to as “accountability politics,” i.e. “the effort to hold powerful actors to their previously stated policies or principles” (p.16), little has been done in international relations research on the content of the motivation behind these efforts, and the debate has centered on the dichotomy between principled ideas and material interests to explain TNGO behaviors (Bütke et al., 2012, see).

Other disciplines have greatly influenced our notions of accountability. Accounting and economics have both emphasized financial and fiscal incentives to explain why an organization and its agents would be accountable to others. Sociologists and anthropologists have highlighted the participatory dimensions of NGO accountability, as well as the emancipatory potential of accountability relationships involving the beneficiaries of transnational NGOs.

## **Audience: Accountable to whom?**

Many scholars have proposed models defining accountability as a set of relationships among stakeholders (see Behn, 2001; Brown and Moore, 2001; Ebrahim, 2003b; Edwards and Hulme, 1996; Morrison and Salipante, 2007; Najam, 1996). Stakeholders’ roles and identities in these accountability interactions characterize the terms of the relationship and determine

the parameters of accountability demands from one party on the other(s). An important attribute of accountability relationships to consider is the underlying power dynamics and politics at play. NGOs see their organizational survival threatened if they do not satisfy the accountability demands from their constituencies and stakeholders, particularly those of their donors (Wapner, 2002, 158). Ebrahim (2005) suggests that the implementation of accountability reflects stakeholders' relationships and that asymmetrical power distribution within these relationships can result in skewed accountability mechanisms that often favor the dominant actors (p. 60). This dependency on donors can create tension between the purpose of the organization and donor satisfaction, the latter being key to future organizational survival. There are various sources of potential disagreement between NGOs and their patrons, particularly in areas involving the assessment and evaluation of accomplishments. Mainly, they disagree on what to evaluate and how to do it, as well as on the purpose and effects of performance reviews that could hinder a NGO's willingness to experiment and learn from failure. For instance, donors' accountability demands tend to focus on short term "products"—quantifiable outputs—such as the number of trees planted, and less on less quantifiable social change whereas other stakeholders, such as members or beneficiaries, might be more interested in long-term social change (Ebrahim, 2003a, 817).

While the literature has often proposed models of accountability as a form of relationship between a narrow set of stakeholders (mainly between organizations and their donors), it has been less successful in operationalizing broader definitions of accountability that go beyond accountability to patrons. Najam (1996) discusses three types of accountability rela-

tionships at play discusses three types of accountability relationships at play: to patrons (those who provide the NGO with goods and services), to clients (the recipients of these goods and services), and to oneself (that is, accountability on the part of the organization and individuals to the goals of the organization, its staff, supporters and nonpaying members) (Najam, 1996, 348). These three groups of stakeholders interact in various ways, and their accountability relationships can be characterized as “upward” (toward patrons), “downward” (from patrons to beneficiaries), and “horizontal” (within groups of stakeholders). Unerman and O’Dwyer (2006a) described this last form of accountability as an informal type of accountability among members of a group, and between NGOs. These relationships are characterized by the power distribution among these stakeholders, where upward and downward accountability refer to a vertical and unbalanced distribution, and horizontal to shared power among stakeholders. Figure 2.2 illustrates the main stakeholders and accountability relationships of a TNGO, integrating the models of both Unerman and O’Dwyer (2006a) and Najam (1996).

Issues of conflict and power are important when considering these relationships. As figure 2.2 illustrates, these multiple relationships can be problematic, as goals and interests among the different parties may not align closely. This can lead to a “multiple accountability disorder” (MAD), where an organization tries to be accountable to all, yet ends as being accountable to none (Koppell, 2005, 2010). The various groups of stakeholders identified by Najam (1996) will guide the empirical analysis of chapter 5. In the next section, I discuss strategies for implementing NGO accountability.

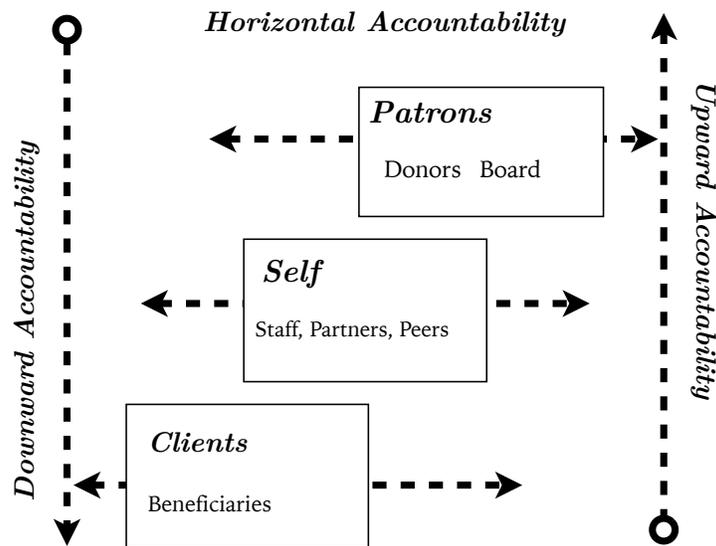


Figure 2.2: Stakeholder relationships

## Accountable how?

Scholars have talked about the mechanisms, tools, and processes of implementing accountability at various levels. At the global level, they (Grant and Keohane, 2005; Hale, 2008) have noted various broader mechanisms at play. Grant and Keohane (2005) propose three global accountability mechanisms particularly relevant for non-state actors such as TNGOs: peer, market, and reputational accountability. The peer mechanism refers to the reciprocity of agreements between organizations and their peers; the market mechanism emphasizes the influence of consumers and investors and their sanctioning capabilities; the reputational mechanism relates to the idea of “soft power,” where credibility is relevant in some situations for constraining reproachable behavior. Although not specifically addressing

TNGOs, Hale (2008) also suggests key “tools of enforcement” (p.71–90) available in global governance. As with the reputational mechanism, Hale (2008) discusses the role of public discourse and international norms in shaping actors’ behaviors. He also refers to market pressures and the increased need to address a product’s social and environmental impact. Lastly, he discusses transparency as a tool providing credibility to those disclosing information and as a signal of appropriate behavior, which in turn fosters self-compliance.

At the organizational level, scholars have discussed various mechanisms, tools, and processes that can foster NGO accountability. Transparency is perhaps the tool most emphasized by scholars (Brown and Jagadananda, 2007; Carman, 2010; Ebrahim, 2003a). It refers more specifically to the disclosure systems and related processes that are often tied to legal requirements. Evaluation, i.e. the monitoring and assessment of achievements and performance, is another commonly used tool. Two types of assessment are typically done on NGOs. External evaluations are used to determine results, impacts and future funding, while internal ones are used to evaluate achievements relating to goals, missions, and management performance (Ebrahim, 2003a, 817). Participative strategies, a process for implementing NGO accountability, stress the involvement and representation of key stakeholders in the decision-making processes of the organization. Ebrahim (2003a) distinguishes participation from other mechanisms, stating that it is a “process mechanism” rather than a tool. He further differentiates among various levels of participation (consultation, active involvement, decision-making, and independent initiatives) (Ebrahim, 2003a, 818). Ebrahim (2003a) also suggests the use of social auditing as a means of fostering dialogue among stakeholders

regarding the organization's ethical behavior, a reliance on self regulation, and the development of common standards and codes of conducts to foster NGO accountability. Carman (2010) suggests that NGO accountability tools should be developed based on evidence-based programming, to better assess the achievement of accountability goals, and suggests that NGOs be explicit about their theories of change.

Ebrahim (2003a) notes a difference between tools— discrete devices emphasizing outcomes— and “process mechanisms” —mechanisms that emphasize a broader course of action— of accountability (Ebrahim, 2003a, 815–816). However, important distinctions should be made among tools, mechanisms, and processes to help us understand the accountability landscape. While authors often use these terms interchangeably, adding to the conceptual confusion, a useful distinction is offered by Tilly (2001), who articulates three types of mechanisms: environmental, cognitive, and relational. The first type, environmental, relates to external factors shaping an outcome; the second type, cognitive, relates to the interactions between individuals and collective perceptions; and the third type, relational, refers to the connections and networks among individuals or groups (Tilly, 2001, 24). We can consider mechanisms as: “a delimited class of events that change relations among the specified sets of elements in identical or closely similar ways over a variety of situations,” while processes can be thought of as a larger combination or sequence of various mechanisms (Tilly, 2001, 26). Finally, Tilly identifies a third type of mechanism— episodes— stories of success or scandals that take on social significance and from which we often derive shared meaning (Tilly, 2001, 26). These distinctions are very important when discussing ac-

countability issues. They help us understand where scholars of accountability have focused their attention. For instance, the general public's attention is often co-opted by important episodes in the sector, such as the United Way scandal, the post 9/11 funding of terrorist organizations, or news about funding misappropriation. Similarly watchdog organizations have overly emphasized tools like financial disclosure, while scholars have focused much attention on the mechanisms of accountability, such as participation, delegation, or coercion (see Grant and Keohane, 2005; Ebrahim, 2003a; Brown and Moore, 2001). These important distinctions will guide the empirical analysis in chapter 6. By taking an actor-centered perspective, I clarify what the most salient responses deployed by TNGO leaders are.

## **Leadership of accountability: Concluding remarks**

While the discussion above has highlighted the importance of approaching NGO accountability as constituted by various stakeholder relationships, the accountability scholarship has generally failed to open the NGO “black box” to understand the role of key actors in these relationships: the leaders of these organizations. Considering NGOs as a unitary entity bypasses an important and unanswered question in the literature: How do TNGO leaders understand and implement their accountability? Which practices and stakeholders do they emphasize when making their accountability decisions, and why? It should be said there are some notable exceptions. For instance, Fry (1995) has argued for the concept of “felt responsibility” as a means by which leaders increase their organizational effectiveness. In his theoretical piece, he stresses the importance of considering nonprofit leaders

as “masters of accountability conversation” and examining their role in shaping expectations, enforcing practices, and interacting with stakeholders. Ospina et al. (2002) addressed conceptualizations of accountability in four successful Latino identity-based nonprofit organizations and found that the leaders’ accountability conceptions were anchored in their community relationships and that the communication with these stakeholders was key to responsiveness, legitimacy, and a broader conception of NPO accountability (p. 28). Despite the study’s methodological limitations, it makes a clear attempt to link the leadership views of accountability with their stakeholders. Knutsen and Brower (2010) studied sixteen Chinese Canadian-based nonprofit and voluntary organizations and discussed the key role of managers in balancing their “expressive accountability,” based on shared values, and their “instrumental” accountability, focused on resources. They suggested that lower environmental pressures reduce the need to trade expressive for instrumental accountability and that managers are key to maintaining a balance. While this is an important insight, like that of Ospina et al. (2002), the emphasis on identity-based organizations introduces non-negligible biases on the part of leaders toward value-based relationships with stakeholders. By exploring accountability perspectives across various sectors of activity, types of organizations, and organizational characteristics, I reduce these possible biases. Lastly, Campbell (2002) explores the role of nonprofit leadership in the paradox he observes:

“If they [the leaders] focus only on the project-level outcomes over which they have the most control or for which indicators are readily available, they risk default on the larger question of accountability to publicly valued goals. On the other hand, if they try to demonstrate the impact of their particular projects on community wide outcomes, they risk taking credit inappropriately or shouldering the blame for indicators beyond their control” (p.243).

His solution hinges on the ability of nonprofit managers to develop a clear causality chain, increase collaboration with goal-oriented funders, and foster community leadership, in order to critically assess data and outcomes, and maintain discipline (Campbell, 2002, 255). As I will show in the empirical analysis, this paradox persists and is complicated by the importance of principled ideas about what accountability is, and by the broad range of stakeholders TNGOs face.

These studies show the potential contributions of this research project, which innovates methodologically by expanding the study of accountability across a range of operational contexts. I expand the building of theoretical accountability frameworks beyond the study of domestic nonprofits, and to do so, I integrate simultaneously all the core questions related to accountability. By understanding the relational nature of TNGO accountability, one can compare and contrast how the leaders of these organizations perceive their accountability audience and the strategies they deem important to implementing accountability. Determining what accountability is, and to whom TNGO leaders feel they ought to be accountable, reveals which interactions are prioritized in their activities and what type of strategies they implement.

# 3

## Research Design and Data Collection

### Investigating TNGOs: Opportunities and challenges

The study of TNGOs is complicated by three important factors. As noted in chapter 2, perspectives on NGO accountability stem from various disciplines. Discipline-specific biases can create insular discussions and thus hinder progress in the theorization of accountability. Furthermore, I have discussed the complexity of studying TNGO accountability, given the concept's contested definitions and the difficulties involved in generating a consensual definition. The research strategies I discuss in this chapter address an important challenge facing TNGO research, one that concerns the availability of reliable and comparable data for a large number of cases and the use of suitable methodological tools for managing and analyzing the data.

Since qualitative evidence drawn from interviews or from an organization's archives is widely used to make claims regarding the activities of NGOs, I propose two complementary

and innovative strategies for systematically analyzing interview data: *interpretative content analysis* and *qualitative pattern analysis*. These analytical strategies are needed, since the management and systematic analysis of large amounts of data can lead to great inefficiencies of resource management, data “preservation,” and life span over multiple projects, as well as general research costs. This is especially true for NGO scholars interested in making comparisons across a wide set of cases or organizations and/or across countries. Data management and systematic analytical methods are a crucial yet under-discussed aspect of qualitative research, and the research strategies in this chapter contribute to these discussions.

## Organization of the chapter

This chapter is organized as follows. I first present the *Moynihan Transnational NGO Initiative*<sup>1</sup> and discuss the methodology behind the project. In the second section, I discuss the questions that were addressed in this research project and the variables used to compare respondents’ operating environments. I also provide an overview of the coding schemes used in the Moynihan Transnational NGO Initiative and the distribution of answers for this initial coding. These tables are presented in greater detail in Schmitz et al. (2012). I discuss the importance of a qualitative and inductive approach to the data and explain the qualitative data analysis (QDA) software, Atlas.TI, used for this project; the iterative coding process; and the details of coding decisions made specifically for the project. I then focus

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<sup>1</sup>The research for this project is partly supported by National Science Foundation Grant No. SES-0527679 (Agents of Change: Transnational NGOs as Agents of Change: Toward Understanding Their Governance, Leadership, and Effectiveness) and the Moynihan Institute of Global Affairs.

on the coding transformations used and explain the rationale behind these choices. I detail my iterative approach and the use of *interpretative content analysis* (Hesse-Biber, 2010; Krippendorff, 2013; Mayring, 2000), the methodology I relied on to qualitatively and quantitatively analyze the data on accountability. I also introduce a complementary approach, which I call *qualitative pattern analysis*, an adaptation of *sequence analysis* (Abbott, 1995). I used this technique on the frequency data from the qualitative database. I explain how this *qualitative pattern analysis* was used to create independent categorical variables for testing the level of association between certain relevant variables.

## The Moynihan Transnational NGO Initiative: Data and strategies

The interdisciplinary team of the Moynihan Transnational NGO Initiative<sup>2</sup> designed the study to address three main gaps in the literature. First, a lack of cross-sectoral and large-scale studies limits researchers' capacity to make empirically sustained generalizations; second, disciplinary divides have fragmented and inhibited research programs connected to transnational NGOs; lastly, leadership perspectives have rarely been linked explicitly with organizations' attributes (Hermann et al., 2010b, 4). 'Elite' interviews offer an actor-centered perspective that provides a rich and contextualized understanding of governance issues; it is also well-suited to augmenting response validity, as respondents are given the opportunity

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<sup>2</sup>I was part of the core research team from June 2007 to September 2012. I was involved in the development of the codebook, the coding, and some research publications stemming from the project (see Schmitz et al., 2012, Summer 2011; Hermann et al., 2010a,b).

to explain their thought process in greater details(Aberbach and Rockman, 2002; Aberbach et al., 1975; Tansey, 2007).

## Sampling

Respondents were sampled of the Charity Navigator database<sup>3</sup> in 2005. From 3,500 organizations in the database, 334 NGOs engaged in transnational/international activities—activities that extend at least into one other country—and furnished complete financial information. Excluded from the population were organizations considered to be religious entities, hospitals, and institutions of higher learning. The research team conducted 152 semi-structured in-depth interviews with leaders in the organizations from this sample population.<sup>4</sup> Eighty-one percent of respondents were the highest-ranking executives in their organizations, 12% were vice-presidents or second in command while 7% were the next highest ranking officer available for an interview. The sample was selected to be representative of the population in regard to organizational attributes such as organizational size, the sector of activity, and financial health. The population and sample details are presented in Table 3.1.

## Variables

In this research project, I define *operational context* broadly to include the sector of activity as well as the financial resources of the organization. I use several variables to operationalize this context and study the variations in accountability views. The variable

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<sup>3</sup>See <http://www.charitynavigator.org>.

<sup>4</sup>The response rate of the original sample made from the population was 67.8%.

Table 3.1: Study sample characteristics

Institutional Characteristics	Sample		Population	
	Frequency n=152	Percentage (%)	Frequency N=334	Percentage (%)
<b>Budget size</b>				
Small (less than 1,000,000 USD)	56	36.8	132	39.5
Medium (1,000,000 to 10,000,000 USD )	64	42.1	135	40.4
Large (more 10,000,000 USD)	32	21.1	67	20.1
<b>Efficiency</b>				
Low (1 and 2 stars)	35	23.0	77	23.1
High (3 and 4 stars)	117	77.0	257	77.0
<b>Capacity</b>				
Low (1 and 2 stars)	57	37.5	130	38.9
High (3 and 4 stars)	95	62.5	204	61.1
<b>Fiscal health</b>				
Low efficiency & low capacity	22	14.5	40	12.0
High efficiency & low capacity	13	8.6	38	11.4
Low efficiency & high capacity	35	23.0	90	27.0
High efficiency & high capacity	82	54.0	166	49.7
<b>Sector</b>				
Environment	22	14.5	49	14.7
Human Rights	21	13.8	48	14.4
Humanitarian Relief	32	21.1	69	20.7
Development	64	42.1	141	42.2
Conflict Resolution	13	8.6	27	8.1
<b>Type of Activity*</b>				
Advocacy	34	22.4		
Service	70	46.1		
Both	48	31.6		

\*Not originally used to stratify the sample.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

*organizational size* was designed as a measure of the TNGO's operational budget, where *small* was a budget smaller than one million dollars, *medium* was a budget ranging between one and ten million dollars, and *large* was a budget over ten million dollars. The sample included organizations involved in five sectors of activity : 14.5% of organizations were environmental NGOs, almost 13.8% were human rights advocacy NGOs, 21.1% were involved in humanitarian relief, 42.1% were devoted to sustainable development and, finally, 8.6% were involved in conflict resolution. The variable *financial health* was based on the scores and star rating system used by the Charity Navigator index. These made up a composite measure based on financial data from the four previous fiscal years.<sup>5</sup> *Financial efficiency*—the ratio of non-program spending versus program spending—and financial capacity—a measure of financial stability measuring revenue growth and cash reserves—were provided by Charity Navigator. Two categories were created: *low* (1 and 2 stars) and *high* (3 and 4 stars), in order to facilitate the comparison across organizations. Lastly, organizations were divided by their main activity: *advocacy*, *service* or *both*. An organization was considered an advocacy organization if its main purpose was to promote a specific agenda without explicitly delivering goods and services to their target populations. An organization was considered an advocacy organization if its main purpose was to promote a specific agenda without explicitly delivering goods and services to its target population. An organization was considered a service organization if it mainly sought to deliver goods and services to a specific target population. If an organization explicitly mentioned both types of activity, it was classified

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<sup>5</sup>The financial information from the organizations included in the Charity Navigator dataset is based on annual tax returns or IRS Forms 990. Filing these forms is mandatory in the U.S. in order to obtain non-profit 501(c)(3) fiscal status.

as doing both.

## Interviews

The use of open-ended interviews was desirable for helping researchers understand inductively how people involved in TNGOs think about different issues. Open-ended interviews also foster the sound operationalization of such concepts, should they be used for quantitative analysis further down the line. To maximize response rates and candid answers, all respondents and their organizations were granted anonymity. Interviews averaged eighty pages of transcript and about 1.5 hours of conversation. These in-depth interviews were conducted between the summer of 2006 and spring 2008. Respondents were asked open-ended questions regarding their governance, goals and strategies, effectiveness, communication, collaboration, partnership, leadership, and accountability. My research primarily focuses on the questions about accountability. Each interview was transcribed *verbatim* and interviewers were asked to include debriefing notes for each interviews. The full interview protocol can be found in appendix.

## Qualitative Data Analysis: Using Atlas.TI

While open-ended interviews can be useful for defining concepts and overcoming problems with web or mail-in response rates (see Hager et al., 2003; Lin and Van Ryzin, 2012),, depending on their structure and length, the systematic analysis of such long interviews can be not only tedious but also problematic. One of the key criticisms that qualitative

researchers face is whether they correctly describe patterns in the answers or project their perceptions of what the patterns might be? Qualitative data analysis (QDA) software has emerged as a potential solution to help in systemizing the analysis of qualitative data. These technical developments, along with the increasing digitalization of NGOs and the accessibility of electronic documentation, have made data management easier but also potentially overwhelming. QDAs also offer a possible solution for replicability issues that critics have lamented in qualitative research (King et al., 1994; Mayring, 2000). Recent efforts by funding agencies have stressed the importance of data management, as well as the dissemination and sharing of research data and results.<sup>6</sup>

Instead of relying on a complicated system of notes or an elaborate excel spreadsheet to keep track of interesting quotations, new QDA software such as NVivo<sup>7</sup> or Atlas.TI<sup>8</sup> has allowed researchers across epistemological “allegiances” to manage their data and effectively retrieve evidence on which to base their claims. These software applications, like large library catalogues, enable the creation of a customized database for organizing data. Also, they enable the manual and/or automated coding of themes or other information deemed relevant by the researcher within each document uploaded into the custom database. QDA software simplifies the analysis of themes across multiple entries, the retrieval of quotations, and the use of data over time.

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<sup>6</sup>The National Science Foundation for example now requires a data management plan as of 2011, available at: [http://www.nsf.gov/pubs/policydocs/pappguide/nsf11001/aag\\_6.jsp#VID4](http://www.nsf.gov/pubs/policydocs/pappguide/nsf11001/aag_6.jsp#VID4) [last accessed on March 28, 2013].

<sup>7</sup>For more information on the software see: [http://www.qsrinternational.com/products\\_nvivo.aspx](http://www.qsrinternational.com/products_nvivo.aspx) [last accessed on March 30, 2013].

<sup>8</sup>For more information on the software see <http://www.atlasti.com/index.html> [last accessed on March 30, 2013].

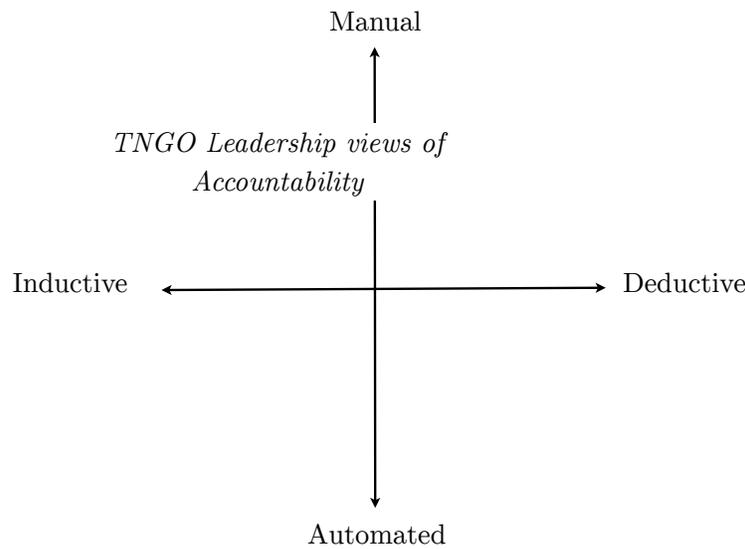


Figure 3.1: Uses of qualitative data analysis softwares

Furthermore, it is important to distinguish the possible uses of QDA software along an *inductive/deductive* dimension and an *automated/manual* dimension (see Figure 3.1). The inductive approaches favor organically building the codebook or theme structure as one goes through the collected data. Generally, this type of use leans toward theory-building projects. Deductive approaches, however, adopt a pre-determined codebook, where themes are derived from theories to be tested on the evidence collected. QDA software is a relatively epistemologically neutral tool, as it is designed to support evidence retrieval. QDA tools can be used to classify evidence automatically by performing structured word queries determined by researchers or by highlighting the recurrence of certain words in the text.

This dissertation project was designed to follow an exploratory sequential approach as suggested by Creswell (2013). This two-phased research design is well-suited for theory-building and mixed-method research projects such as this. Creswell (2013) notes that the

initial phase is characterized by the collection and the analysis of qualitative data, while the second phase focuses on the analysis of quantitative data drawn from the initial research phase. This incremental approach enabled me to explore and analyze in the second phase the phenomena and patterns observed in the first phase. I took a more inductive and manual approach, as illustrated by figure 3.1. QDA software can be used manually, as it was here, to classify text under meaningful categories.

The first phase of my research project on accountability favored an inductive approach to the evidence; categories were created following an iterative process described in figure 3.2 and refined after further analysis of the data. I relied solely on the manual capacities of Atlas.TI to make my inferences and descriptions, as my evidence was not computer-generated. This allowed me to consider the context in which each application of a code was made. I relied on conceptual maps, as shown in figure 4.1 (p.71) in chapter 4 for example to present interrelated groups of *codes* and illustrative *quotations*. Novak (1990) and Eppler (2006) suggest relying on conceptual maps to illustrate the core concepts found in qualitative data. In the second phase of the project, I used quantitative analysis to understand the associations between patterns of answers and the leaders' operating environments.

## **Coding: Moynihan TNGO Initiative**

Three types of codes can be used for “elite” interviewing: (1) *manifest coding* items, which involve direct responses to questions, mostly involving ordinal level data, (2) *latent coding* items, where themes are inductively or deductively inferred from the respondents'

answers, and (3) *global coding* items, where interviews are assessed as a whole, and a coder is asked to make specific judgments about the respondents (Aberbach et al., 1975, 11-15).

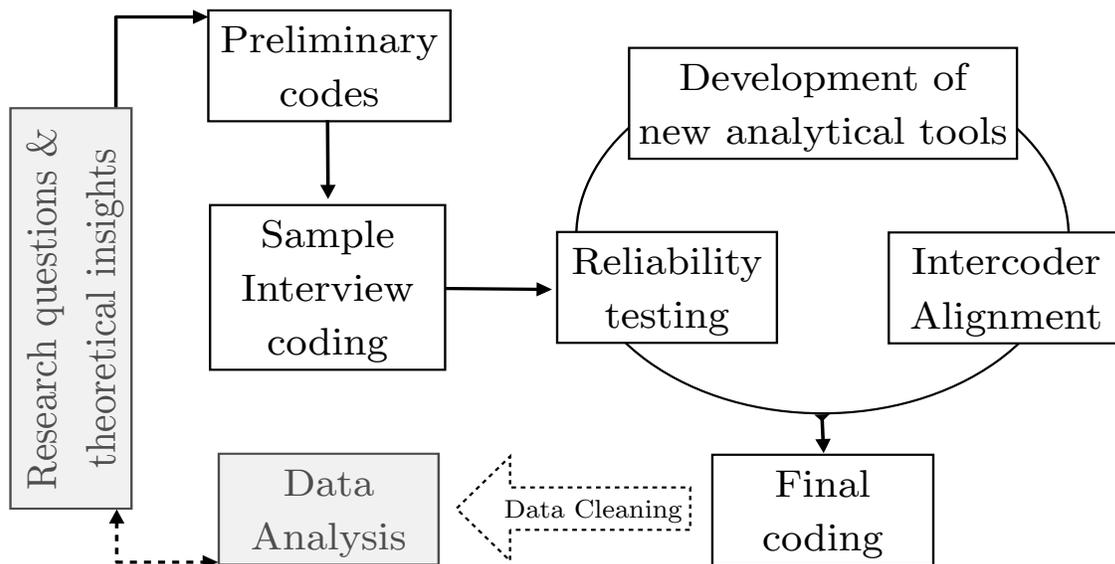
The team of principal investigators developed a codebook, using insights from the literature on transnational NGOs. A team of five coders tested the initial codes on out-of-sample interviews. The same team of diverse<sup>9</sup> coders (less one) was involved throughout the process illustrated in figure 3.2. The first codebook involved mostly *manifest coding* items and some *latent coding* items. While an initial coding phase was intended to familiarize coders with the conceptual categories to be used, it eventually helped with aligning the meaning of each code, determining the proper amount of text to highlight for each quotation, and creating new codes for themes emerging from the data. The iterative process described in figure 3.2 produced important refinements of the codebook and the development of new reliability tools. One of these tools was an *error checking script* that was used to flag omissions or potential contradictions. Mayring (2000) argues that these iterative coding procedures are suitable for the systematic development of codes applicable to open-ended interviews.

Once this out-of-sample process was finalized, the 152 interviews were all coded using the same finalized version of a qualitative codebook containing 413 dichotomous codes, where 0 signaled the absence of a specific theme and 1 its presence. About 10% of the interviews were coded twice and the overall intercoder agreement score was 80%.<sup>10</sup> Atlas.TI 5.6 was

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<sup>9</sup>I was one of the coders involved throughout the process. Our group included graduate students from various ethnic origins, gender and field of study.

<sup>10</sup>For a detailed description of how intercoder rates were calculated please see Hermann et al. (2010a, 19-26).



<sup>a</sup>Adapted from Mayring 2000, 11.

Figure 3.2: Moynihan TNGO Initiative: Iterative coding process

used to archive the data from the interviews, as well as to produce a frequency dataset of the codes applied for each interview. These codes were used to transform and merge some overlapping themes and guide some of the analyses of the qualitative evidence.

## Research questions

As I discussed in chapter 2, this study addresses the core questions of TNGO accountability: What is TNGO accountability? Accountable to whom? Accountable how? Furthermore, it considers the variations of accountability views across sectors of activity (environment, human rights, humanitarian relief, development, and conflict resolution) to

understand how the context of operation affects accountability views and practices in the TNGO community. In this section, I discuss the questions I used from the Moynihan TNGO initiative, as well as my research strategies for analyzing the data.

In the interview project, respondents were asked several open-ended questions, as listed in Table 3.2. This section of the interview had the highest response rate, as all of the respondents in the sample offered an answer to at least one question. Response rates varied for each question, as respondents sometimes answered questions without actually providing substantive or meaningful answers.

Table 3.2: Questions Relating to Accountability

<b>Questions on Accountability</b>	
Q1.	How does your organization define accountability?
Q2.	To whom or what do you perceive your organization is accountable?
Q3.	What strategies or activities does your organization use to strengthen its accountability?
Q4.	On a scale from 1 to 5, where 1 is low and 5 is high, to what degree are you satisfied with what your organization is doing regarding accountability? Would you please explain your rating?

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Protocol Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

I present in table 3.3, 3.4, and 3.5, the Moynihan TNGO themes and illustrative quotations. One of the main reasons that I recoded the original qualitative dataset was to avoid overlapping themes and to explore the residual category labeled as ‘others’. In

Table 3.3: Overview of the Moynihan TNGO Initiative Data: What is Accountability?

Definitions Themes Mentioned	Selected Illustrative Quotations	Number of Mentions N=152	Percentage of Leaders (%)
Financial Management	"Well accountability means ultimately that you use the money for the purpose for which the donor intended for it to be used."	97	63.8
Mandate or Mission	"Our promise is that we're going to make, that we're going to work hard, our darnest (sic) towards these goals and objectives. And, to me accountability is that we actually do, that we do what we say."	70	46.1
Transparency/ Being open	"...for us being very transparent as to who we are, what we are as an organization is essential. I don't want to do anything that reduces our trust or the public's trust in us."	57	37.5
Other definitions	"[Accountability] is integrity." "In the public sphere I take accountability to mean making sure you get it right, it overlaps with credibility basically."	53	34.9
Contractual/Legal Obligations	"We are accountable to the people who contract with us to do our training projects."	26	17.1

Data Source: Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Table 3.4: Overview of the Moynihan TNGO Initiative Data: Accountable to Whom?

Stakeholders Mentioned	Selected Illustrative Quotations	Number of Mentions N=152	Percentage of Leaders (%)
Donors	“Well, obviously we’re accountable to our donors for how we’ve spent their money.”	119	78.3
Board	“we’re accountable to our board of directors ”	81	53.3
Beneficiaries	“I think we try and be as accountable as possible to the women that we’re serving”	75	49.3
Partners	“[we are accountable to] our local NGO partners who are participating”	50	32.9
Government(s)	“ Um, obviously to the IRS and the U.S. government.”	38	25.7
Staff	“Senior management’s accountability is multi-directional. You have accountability to your colleagues, to the board, to the staff as well and then every staff person has their own job to fulfill.”	38	25.0
Other	“our peers around the world” “we’re interested in accountability, because that’s the way God made us, he made us to be accountable.”	38	25.0
General Public	“well you’re a non profit, therefore you, you should really be run by and accountable to the community.”	28	18.4
Mission	“we are a mission driven organization, and our mission is to empower women and end poverty. So I think we feel a very strong sense of accountability to do right in the world by those values.”	22	14.5
Members	“we feel we’re accountable to our members to carry out that strategic plan”	14	9.2
Environment	“in many respects your primary clients here, is nature. It’s not a human being but that is what you’re serving”	5	3.3

Data Source: Moynihan TNGO Initiative, available at: <https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Table 3.5: Overview of the Moynihan TNGO Initiative Data: Accountable How?

Responses Themes Mentioned	Selected Illustrative Quotations	Number of Mentions N=152	Percentage of Sample (%)
Audits	“Accountability would require that you get an objective view, just like every year, you pay for an independent audit.”	85	55.9
Evaluations	“You know, evaluations, results, and outcomes.”	65	42.8
Other Means	“supporting local capacity.” “ we are sending all of our financial people out for more training.”	53	34.9
Policies	“Whistle-blower protection policies, retention policies.”	44	28.9
Public Disclosure	“You know, we tell people what our overhead rate is all the time, how we spend our money, we’re very transparent.”	43	28.3
Report to board	“...you know, reporting most formally to our board on a regular basis”	41	27.0
Consultations	“We’re trying to be very sensitive and letting a lot of community input in things. When we develop programs, we try to have a high degree of participation from the partner and entrepreneur stakeholders.”	39	25.7
Meetings	“we have monthly executive committee meetings where I keep them up to speed on what we’re doing and they have their opportunity to ask any questions or to do anything such as that.”	25	16.4
Agreement	“We have our partnership agreements with our popular organizations.”	12	7.9

Data Source: Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

effect, as I will show in the later chapters, many of these residual quotations offered insights particularly regarding the definitions of accountability and the strategies to implement it.

## Coding Decisions and Data Transformation

In this section, I explain chapters 4, 5, 6, and 7 coding decisions and data transformation procedures based on the qualitative and quantitative dataset provided by the Moynihan TNGO. The recoding decisions relating to chapters 4, 5, 6 were based on the transformation of the original codes contained in the Moynihan TNGO quantitative dataset.<sup>11</sup> I have also recoded the residual category “others” into the newly defined codes. For chapter 7, I used a more inductive approach as themes and related discussions emerged from my analysis of the data.

For this project, I used a binarized version of the frequency data produced by Atlas.TI for each organization in order to reduce potential biases, as my interest lay in comparing organizations. By simply binarizing the frequency data to indicate whether the leader of an organization mentioned the code or not, I reduced the noise produced by respondents who were particularly verbose during the interviews, compared to those who offered very succinct answers. I also addressed potential problems via over-coding or under-coding by the coders. If I were to do an in-depth case study of each organization, the raw frequency data (the number of times one code was applied in one interview) would be better suited, since they provide individual-level information about the relative salience of a particular code for one

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<sup>11</sup>The dataset for replication is available at <https://www.maxwell.syr.edu/moynihan/tngo/Data/>

specific respondent.

#### **Chapter 4—Definition: What is accountability?**

As explained above, once the larger coding project was completed, the codebook was not changed, to enable systematic coding by all coders. During the out-of-sample code formation process, coders noticed that several answers were not clearly classifiable according to the categories that were first established by the principal investigators, and thus were placed in the residual category “others.”<sup>4</sup> I relies on the quantitative and qualitative outputs for the codes shown in Table 3.3<sup>12</sup>.

I explain in chapter 4 that scholars have tried to understand whether the motivations behind NGOs’ actions are derived from their principles, values, and identities, or from their materialistic interests (Büthe et al., 2012). Furthermore, scholars have suggested that the uncertainty of TNGOs’ operating environments creates important tensions between their principled views and materialistic interests, which in turn leads to dysfunctional organizational outcomes (Cooley and Ron, 2002). I have used the idea of these two competing worldviews to understand how these seemingly competing drivers of action shape leaders’ understanding of what accountability is. To do so, I surveyed the qualitative outputs associated with the definition of accountability—446 quotations for the definitions alone—and recoded several variables originally included in the dataset. As my coding proceeded, I noticed the presence of an emerging category of definitions that were focused neither on

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<sup>12</sup>For the complete codebook, see appendix C, 195.

principles of accountability nor materialistic motives. I labeled this third emerging category regulative, since the quotations from the respondents emphasized the regulative structures (both formal and informal) related to accountability. For example, I recoded the v5024 definition as disclosure/transparency and created three dummy variables for transparency: v5024a (material), v5024b (principles/values) and v5024c (regulative). I then recoded the 88 quotations recorded under transparency (originally code v5024 in the dataset) and assigned them as either material, principled or regulative. To finish the recoding of that section, I reclassified the quotations labeled under v5025 (other definitions of accountability). While this was a tedious process, it was important to do it; I reviewed all 73 quotations in this category, 16.4% of quotations for the section on definitions of accountability. Adopting broader categories eliminated the need for “residual” categories.<sup>13</sup> I then proceeded to analyze the qualitative content of each new code (principled, material, and regulative definitions) to understand how respondents characterized each set of understandings about accountability.

## Chapter 5—Audience: Accountable to Whom?

This section contained an aggregate of 706 quotations filed in Atlas.TI. When I analyzed the answers on *accountable to whom?*, I recoded 38 quotations included under the theme ‘other stakeholders’, a total of 25% of responses in that section (see table 3.4). I found that five ‘other’ groups emerged aside from the most common ones mentioned: (1) *God/Higher Power*, (2) *Experts*, (3) *Watchdog/ Standard-setting organizations*, (4) *Media*

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<sup>13</sup>All the transformations are available in a series of Stata do files that are available in upon request. The frequency dataset is publicly available at <http://www.maxwell.syr.edu/moynihan/tngo/Data/>.

and (5) *Self*. These are some helpful examples of the necessity to recode the other category. Some respondents declared their accountability to God or a Higher Power: “[...]well first, we operate like we are accountable to God.” Second group included Experts and Specialists or Professional Associations: “So environmental professionals, [...]. we fell broadly that those are the people that we serve and to whom our work is directed so they can improve our environment.” Third, respondents also mentioned Watchdogs or Standard-setting organizations: “We are also accountable to these Watchdog groups.” Coders did not have a clear code referring to this type of stakeholders in the final codebook they were given. *Watchdog* organizations’ role is to rate or assess organizations (voluntarily or not) whereas *experts* where issue specialists whose mission is to provide resources and information. Few respondents mentioned, being accountable to the media and lastly, other respondents mentioned being accountable to themselves “And the fourth level of accountability I would say is to ourselves”. The remaining quotations were duplicate quotations. I have merged two themes similar to government accountability— accountable to host governments (v5044) and accountable to charter governments(v5045) as I found that leaders did not offer a clear and consistent distinction between the two. I have excluded the theme ‘Accountable to Mission’ from my analysis as I have captured this discussion in the discussion of definitions to accountability. In this section, I was interested in the stakeholder relationships instead of their broad conceptions of accountability. I have merged codes referring to the environment and higher entities such as ‘God’ as the main idea here was to capture the broad a diffuse stakeholder.

I explain in chapter 5 how Najam’s (1996) framework helped transform the data to produce a simplified analysis. There is a trade-off between coding all possible mentions and creating broader conceptual categories for descriptive statistics. In my analysis, I incorporated both strategies. Therefore, donors, boards, and governments were included under accountability to patrons, beneficiaries under clients and the rest under accountability to self.

### **Chapter 6—Response: Accountable how?**

The Moynihan TNGO Initiative dataset first included ten codes associated with the question: “*What strategies or activities does your organization use to strengthen its accountability?*” (see table 3.5) for a total of 650 quotations analyzed. I integrated the residual category *Other means of accountability*– code v5070– (34.9% of respondents) into other appropriate categories. I created one additional category *Training, improving & qualified staff*. For instance, a respondent’s answer to the question was : “Right, we select our partners carefully and manage our partners carefully. Because they’re the ones that deliver the program, that follow up, we continue to invest in the training materials and methods we have so that we can deliver people the best possible training”. Another respondent mentioned on a similar line of thought : “We’re always changing the systems to try to get better reporting, better accounting, making it easier, less time consuming. We just try to get better at all of those things with new software, with new hardware, with training. Folks go for trainings in different things a lot”. Both these answers were subsequently classified under the new theme

*Training, improving & qualified staff.*

Furthermore, when analyzing the original quotations, I decided to merge some codes that seemed to have some overlap with other ones. This was the case for the theme of *Evaluation & auditing* which encompassed *Policies*–v5061– and *Agreements*–v5069, for the category *Disclosure, communication & transparency*, a product of code v5066– *Public disclosure*– and v5067– *Reporting to the board*. Moreover, codes v5068–*Consultation*– and code v5065– *Meetings* were combined under *Discussions and consultations*. Finally, I merged the original code v5061–*Policies*– and code v5069–*Agreements* to produce *Codes and standards*. Here is a concrete example. The original code v5061– *Policies* contained clear quotations that could be classified under it: “ We have, we have pretty standard and fairly strict policies in place, I wouldn’t say they were informal at all, and standard bookkeeping and financial practices, you know we follow all that to the letter with our annual audit and our policies and procedures, so I would say from a very technical aspect I’m pleased with it with internal accountability controls, and you know two signatures needed on anything financial and um the chair of the board checks on the, you know signs of on my expenses and those kinds of things so it’s not like I can do what I want but they can’t”. Some quotations contained under the original code v5069– *Agreements*– contained quotations that were a little more ambiguous such as: “Well, from our grantees, they sign a grant agreement before they get any money. This is also, I think, required for public charities to do this” . In this case, the coder was first correct to label this answer as pertaining to agreements and contracts but it could have also been argued that the respondent referred to code v5061– *Policies*– when

mentioning the *requirements* for public charities. To avoid such ambiguities, I decided to merge both codes contained in the original dataset and create a new, more encompassing theme, which I called *Codes & standards*.

## **Chapter 7—Thinking critically about accountability: A TNGO leadership view**

This chapter is the most exploratory of this research project, as no codes were initially created in the TNGO dataset, other than broad qualitative codes labeling the answers. I read through 179 quotations, which captured lengthy critical reflections about each respondent's accountability performance. Respondents commented on their own accountability and gave insightful comments about the reasons they generally did not do as well as they would have hoped to. Inductively, I found three broad challenges (conceptual, governance, and financial). I went through all the answers once, then, the second time around I organized the answers based on their main focus. While I expected discussions on the conceptual challenges, on which the literature has extensively focused (see chapter 2, I found two other predominant challenges and a potential solution through the amelioration of communication strategies for accountability purposes.

## **Limitations and Opportunities**

This project provides unprecedented data on how leaders of transnational NGOs registered in the U.S. view the world in which they operate. It allows a researcher to gather base-line descriptive data across sectors of activity to understand how these views vary across

sectors of activity and between different type of organizations. While the advantages are considerable, there are some limitations to the data, notably issues regarding how some financial information was operationalized, and regarding matters of generalizability, replicability, and causality.

It is first important to note that some limitations, such as the operationalization of quantitative variables, and reproducibility, are complicated by the fact that the respondents were granted full anonymity. Given the small number of transnational NGOs in the Charity Navigator sample, the principal investigators raised concerns that respondents could be identified by the demographic and organizational data. For this reason, secondary data have been mostly operationalized into nominal or ordinal level variables. Therefore, this limits the range of statistical analysis to be used on this type of data. For the purpose of this research, chi-square tests of independence were suitable, since the codes for each answer were not mutually exclusive, and they represent the frequency with which each code was applied across the interviews. While these can be important drawbacks, the anonymity allowed us to have unprecedented access to the leaders of these organizations, who can often be unwilling to discuss candidly the struggles they face when managing their organizations.

A possible bias in the analysis could be introduced by the way the variable *organizational size* was operationalized. Nonprofit studies have inconsistently measured organizational size using occasionally ordinal variables, 1=less than \$250,000 to 7= over \$10 millions (see Brown, 2005, 319) or as a continuous variable (Guo and Acar, 2005). The main issue

with this variable is about how *small* organizations (less than one million USD) were initially coded. This is particularly salient for nonprofit studies devoted mostly to domestic nonprofits. Since *small* organizations include all organizations operating with less than one million dollars, it can represent a significant portion of the U.S. nonprofit sector. It is estimated that almost three quarters of the registered 501(c)(3) declared less than \$100,000 in gross receipts in 2010 but represented only about 3% of total public charity expenditures (Blackwood et al., 2012, 3). Moreover, 85% of all registered public charities expenditures are accounted by a small portion of organizations (4%) mainly because these numbers include hospitals and universities (Blackwood et al., 2012, 3). The variable was operationalized to reflect the spread of international NGOs which can be different than domestic NGOs. At the time the Charity Navigator database included only organizations that filed 990 tax forms declaring at least \$25,000 in gross receipts. Studies interested in the international NGO sector have suggested to classify NGOs' budget size similarly to what was adopted by the Moynihan TNGO Initiative (see Salm, 1999, 89). Contrarily to general estimates of the U.S. nonprofit section, over 60% of Charity Navigator's population of transnational NGOs reported budgets of over one million dollars (see Table 3.1). Lastly, one could make the assumption that it requires a minimal amount of resources to operate transnationally much greater than the resources needed to solely operate within one country.

Some could also raise generalizability concerns regarding the representativeness of the sample of transnational NGOs. The sample represents Charity Navigator's population of transnational NGOs as of 2005. Whether Charity Navigator's population is closely

representative of the broader U.S. registered TNGO population has yet to be determined empirically. At the time the sampling was done, Charity Navigator provided the only complete database available. This database was compiled using nonprofit tax return information reported in the 990s tax forms, and thus excluded nonprofits not required to file 990 tax forms because they reported less than \$25,000 a year and those who simply did not file tax forms. Therefore, when I refer to “TNGOs” in this project, I can confidently discuss results in comparison with the Charity Navigator population only. Though this is an important limitation, the benefits of having systematic in-depth data from a wide number of organizations outweigh some concerns and enable me to offer research propositions that can be further tested empirically.

As mentioned earlier, respondents were granted anonymity. Therefore, transcribed interviews cannot widely circulate, as respondents often made statements that can reveal the identity of their organization. Most important, reproducibility is an issue because of the large amount of qualitative data. Because of the extensive resources needed to code the open-ended answers, reproducing this large endeavor is not theoretically impossible, but in practice extremely unlikely. This is an important but not uncommon challenge of analyzing large amounts of qualitative data. The use of qualitative data analysis software such as Atlas.TI allows researchers to systematize the evidence and make evidence retrieval possible.

## Analytical Strategy: Interpretative Content Analysis

Since one of the goals of my project is to study the variations of leadership views about accountability, an important part of my project is dedicated to descriptive inferences. I use a QDA, Atlas.TI, to support an *interpretative content analysis* strategy (see Seale, 2004, 372). This approach is particularly relevant for making descriptive inferences and engaging in concept formation. This approach to data analysis is located between *traditional content analysis* of textual data which focuses on the frequencies of specific words and patterns, and *discourse analysis*, which tends to focus on speech and the ways in which themes are depicted or absent from prevalent narratives (Ahuvia, 2001; Hesse-Biber, 2010; Krippendorff, 2013). Since the analysis of documents highly depends on the information ‘tagged’ for making inferences, the *interpretative* component of content analysis becomes essential to correctly contextualize the data. Similarly to what I have shown in Figure 3.2, the data analysis process is also an iterative process. As the qualitative data are analyzed, the researcher must assess whether the codes first used are the most efficient way to summarize the data and whether new codes emerge from analyzing the data. For example, as I was analyzing the data, I became increasingly interested in how respondents characterized their critiques of question 4. (see Table 3.2). From their answers regarding their ratings, I coded for the various challenges and obstacles respondents faced when implementing their accountability. An important thing to remember is the inferential limits of this type of data. The data extracted from qualitative data analysis software inform us only about the presence or absence of a

particular code. If a particular code is applied, researchers can have access to the quotations associated with the code. Therefore, using such quantitative output (frequency data) must be done with caution and must be complemented with qualitative examples. The “quantizing” of qualitative data raises crucial epistemological and methodological questions for inference validity if the analysis relies on assumptions that cannot be met by open-ended data (Hesse-Biber, 2010, 80). This is particularly true when using open-ended interview data, common practice for NGO scholars, as opposed to survey data, where researchers impose specific views on how concepts are defined.

While interpretative content analysis is a suitable approach to studying how accountability views vary across sectors of activity and different types of organizations, it only provides information on what leaders of TNGOs answered in response to the questions asked and any other information they volunteered. However, if one is interested in systematically studying variations and patterns in accountability views, complementary approaches are needed to give information on how respondents answered each question, i.e. the combination of these various attributes and holistic type of answers. While the practice of reporting frequency counts is widespread and generally adequate, I argue that more can be done to analyze qualitative interview data, because this can help us gain a more nuanced and meaningful understanding of respondents’ answers.

## Complementary analysis strategies

To analyze the variations, I relied on contingency tables and chi-square tests of independence to assess whether an association could be found between the answers leaders gave and their operating environments. The extensive dependence on nominal-level variables limits the range of possible statistical tools one can use with confidence on the data. Furthermore, given the open-ended nature of the answers, respondents often touched on several themes simultaneously in their answers. In other words, the attributes were not independent of one another, as responses varied tremendously. Since none of the variables was strictly continuous, other types of analysis, such as ANOVA tests, would not have been applicable. Furthermore, logistic regression analyses were limited because of the relatively small number of cases created for each variable, as well as the assumption of independence between attributes. It is important to proceed cautiously with statistical analysis of this type of data. Given that the data were extracted from frequency counts of open-ended data and that the expected counts for some categories were particularly small, statistical significance should be looked at as an indication of a potential relationship. Lastly, ascribing the arbitrary 0.05 level of statistical significance is perhaps also too restrictive, considering the type of data. The empirical chapters all include results that showed a statistically significant association up to the 0.15 level. Since the goal of my research is theory building, testing for such associations enabled me to offer several propositions for further testing by empirical research.

Given the varying level of complexity expressed by respondents for each question, it was important to introduce a complementary approach to analyze answers. I use a modified version of *Sequence Analysis* (SA) which I refer to as *qualitative pattern analysis* (QPA) to understand the patterns in the answers. QPA was used for each empirical chapter to understand the recurrence of most common answers. Again, QPA allows us to go beyond ‘what respondents answered’ but provide a better picture of ‘how’ they actually answered each question, often offering nuanced statements in each case. For example, while many respondents mentioned being accountable to donors, they also mentioned other stakeholders in the same answers. QPA allows me to map the most common combinations. If the sample size would permit, QPA offers the potential of using multinomial logistic regression analysis, as each pattern does not violate the assumed independence between attributes.

SA has been used in many fields to describe, understand, and analyze meaningful *combinations of attributes* contributing to a general phenomenon (Abbott, 1995; Brzinsky-Fay et al., 2006). Brzinsky-Fay et al. (2006) describe a sequence as “an ordered list of elements, where an element can be a certain status (e.g., employment or marital status), a physical object (e.g., base pair of DNA, protein, or enzyme), or an event (e.g., a dance step or bird call)” (Brzinsky-Fay et al., 2006, 435). If researchers were to study each attribute separately, they would only gather an incomplete picture and mischaracterize the general phenomenon they seek to explore. This approach allows a holistic and systematic analysis of qualitative data. Sequence analysis has produced interesting developments in fields such as psychology, where sequences are important for understanding cognition and development; in economics

and marketing studies, where theories of choice and consumer preferences present various sequences to be analyzed; in archeology, where time and spatial sequences of artifacts are of particular interest to understand how society lived; in political science and sociology, where scholars developed ‘stage’ theories relying on sequence analysis (Abbott, 1995, p. 96-103). Such analysis method can provide an efficient and systematic way to analyze qualitative data and allows the development of categorical variables or index variables. Recent developments in *sequence analysis* have allowed researchers to perform it relatively easily using tools developed in Stata by Brzinsky-Fay et al. (2006). A well-known approach to studying patterns in non-continuous data has been latent class analysis, but often there are some important statistical disadvantages to using this analysis, especially for sample sizes below 300 cases (see Yang, 2006). Furthermore, latent class analysis tends to underestimate the number of latent classes present in a sample holding all else constant (Yang, 2006, 1098).

Coding for all the possible combination of attributes for each question would be not only tedious but greatly inefficient. As I show in chapter 4 for example, respondents offered three types of definitions that I categorized as *material-M*, *principled-P*, and *regulative-R*. Assuming the ordering of the attributes does not offer added analytical leverage, respondents could potential mention all three attributes, two, one or none as shown by: {M-P-R, M-P, M-R, P-R, M, P, R,  $\emptyset$ }. Some respondents could have answered the accountability question by solely discussing their stakeholders or the means they used to be accountable; thus, the possibility of not discussing accountability. The number  $N_n$  of all possible combinations produced by  $n$  possible attributes is given by the following equation when ordering is not

taken into consideration:

$$N_n = \sum_{k=0}^n \frac{n!}{k!(n-k)!} = 2^n$$

Because we defined three possible category there are height possible solutions for the question: *“How does your organization define accountability?”* The solution for the equation shows that possible combinations increase exponentially with the number of possible choices. For example, the solution for Q.1 is  $N_3 = 8$ . The solution for Q.2 *“To whom or to what do you perceive your organization is accountable?”* is  $N_5 = 32$  and  $N_5 = 32$ . for Q.3 *“What strategies or activities does your organization use to strengthen its accountability?”*

Table 3.6: Sequence Analysis Properties

<b>Properties</b>	
<b>Recurrence</b>	<b>Dependence</b>
A combination of attributes, i.e. a sequence, is repeated or not in the sample.	Attributes of sequences are a function of other attributes and thus sensitive to ordering.
<b>Interdependence</b>	<b>Causality</b>
An event or attribute occurring in one sequence, prevents it of occurring in others.	Depending on the research question(s), sequences can be independent/input or dependent/outcome variables.

Adapted from (Abbott, 1995, p. 95-96)

Abbott (1995) reviews the literature on sequence analysis and discusses four main property of sequences (see table 3.6), notably: (1) recurrence , (2) dependence, (3) interdependence, and (4) causality (Abbott, 1995, 95–96). Researchers and academic disciplines

have assigned varying degrees of importance to these properties, depending on the research question(s) at hand (Abbott, 1995). These properties can guide researchers in selecting appropriate aspects to stress in their analysis. I highlight the *recurrence* of sequences in the answers in this research project, as I do not assume that the ordering of attributes matters in the respondents' answers.

## Concluding remarks

Few studies have directly addressed the issue of transnational accountability; there have mostly been single-case studies that have focused largely on accounts of beneficiary empowerment (see Ebrahim and Weisband, 2007; Garsten and Boström, 2008). Scholars interested in transnational accountability have not systematically investigated accountability views and practices across operational contexts and thus have been unable to offer a deeper understanding of *how* and *why* accountability is conceptualized and practiced as it is in global governance<sup>14</sup>.

The study of NGOs' governance issues such as accountability also raises important analytical and empirical challenges. Analytically, there is no clear consensus on many core issues connected to NGO governance and investigations are plagued by important disciplinary divides. These divisions foster disciplinary myopia on a subject that extends beyond academic boundaries. Empirically, the lack of consistent and comparable data on NGOs'

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<sup>14</sup>Global governance can be defined as “the maintenance of collective order, the achievement of collective goals, and the collective processes of rule through which order and goals are sought” (Rosenau, 2006, 164).

activities stems from the costs for both researchers, in gathering the data, and organizations, in helping researchers with their projects. NGOs have limited resources allotted for research activities, and given the slow nature of academic research, returns on investments for TNGOs (time devoted to researchers) are not an incentive for participation. It is therefore crucial that scholars invest in strategies to maximize the use of amassed data to avoid “research fatigue” from NGOs. I hope to contribute not only to the theorization of accountability, but to the development of research strategies that will be helpful for the systematic analysis of qualitative data.

# 4

## Definition: What is Accountability?

### Organization of the chapter

As I explained in chapter 2, a core question in accountability debates is how it is defined. In this chapter, I explore the leaders' answer to the question *“how does your organization define accountability?”* and show that TNGO leaders do not frame accountability in terms of trade-offs between their principled ideas and material incentives. Instead, they take a complementary, a nuanced and more strategic approach to accountability.

In the first part of this chapter, I present the frequency counts of key themes from the transcribed and manually coded interviews and use interpretative content analysis to discuss the answers. This chapter distinguishes itself from Schmitz et al. (2012) approach in important ways. First, I address the issue of residual categories originally labelled as others, and thus explain the variations in descriptive statistics. Second, after carefully considering

the qualitative content of each code originally in the Moynihan TNGO qualitative dataset, I found it necessary to merge some ambiguous codes to focus the analysis. A detailed description of these transformations is available in chapter 3.

I took the systematic analysis a step further by using *qualitative pattern analysis* (QPA) to explore how the themes mentioned by the leaders combined to form patterns in their answers. As I explained in chapter 3, I use *qualitative pattern analysis* to explore not only *what* respondents answered but more important *how* they answered the core question addressed in this chapter: *what is accountability?* When analyzing the association between a leader's operating environment and his or her views on accountability, I present only statistically significant results, at the 0.15 level or less. I end this chapter by offering summary definitions of accountability from the leaders' perspectives.

## Definition

Scholars have struggled to understand whether the motivations behind NGOs' actions are derived from their principles, values, and identities, or from their materialistic interests (Bütte et al., 2012). While a first wave of scholars mostly stressed their principled motivations (Keck and Sikkink, 1998), later discussions have emphasized the false dichotomy between principled ideas and material interests in explaining NGOs' behaviors (Pishchikova, 2006). distinguished between two key dimensions of accountability definitions, which they understand to be "based upon a tension between the instrumental, resource-seeking, and

practical dimension of the organization versus the expressive, value-oriented, and resource-consuming dimension” (p. 590). They suggest that non-profit and voluntary organizations will adopt a more balanced view, relying on both conceptions, as opposed to other organizations (Knutsen and Brower, 2010, 590). They also propose, regarding the leadership role in these organizations, that a balanced “style” that relies on both instrumental and expressive accountabilities is key to managing multiple accountabilities and is more important than organizational characteristics (Knutsen and Brower, 2010, 606). As I will show in the following sections, I find some evidence to support their propositions. While a balanced position was indeed predominant, the range of answers suggested a greater diversity than they advance. It would be reductive not to consider other factors that contribute to the variations observed in the data, such as sector- and activity-related variables.

Furthermore, scholars have suggested that uncertainty in TNGOs’ operating environments creates important tensions between their principled views and materialistic interests, which in turn leads to dysfunctional organizational outcomes (Cooley and Ron, 2002). Pishchikova (2006) distinguishes between an ideational approach to NGO and TNGO interactions and a materialist one driven by material interests and operational constraints, but concludes that “[T]ransnational NGOs will perceive different tools and strategies as legitimate and/or effective depending on the context and the issue.” (Pishchikova, 2006, 55). None of these debates, however, has explored more closely the motivations of the actors themselves; rather, they infer motivations from the actors’ behaviors. By looking at conceptualizations of accountability along these broad frameworks (ideational and materialist),

I aim to understand what motivations drive their accountability. Keeping these two broad frames in mind, I classified each answer as conveying a principled definition of accountability or a materialistic one. However, as I was classifying each answer, I noticed that several discussions referred to neither frame, but rather emphasized the *regulative* aspects of accountability. I therefore created a third category, which I labeled *regulative* definitions.

My analysis of the TNGO Initiative data suggests that there are three broad types of accountability definitions: *Material* definitions, mentioned by 75.0% of respondents; *principle-oriented* definitions, mentioned by 59.2% of respondents; and *regulative* definitions discussed by 21.1% of respondents (see table 4.1). *Material* definitions include discussions relating to the financial resources associated with accountability. *Principled* definitions explicitly discuss values, morals and ethical aspects of ‘being accountable’ while *regulative* definitions refer to comments about the mandatory procedures associated with accountability such as discussions about disclosure and transparency imposed by others or by laws.

The first two types of conceptualization that I found to emerge from the data about definitions of accountability (*material* and *principled*) appear to juxtapose two approaches to accountability. The first type, *material*, highlights how the leaders of transnational NGOs attend to their donors and their resources in their accountability considerations. The second type, *principled* shows the importance of values and morality in accountability discussions. I will later show that this contrast is more nuanced than this table initially suggested. However, the emergence of a third type of definition adds to this traditional binary debate: the

Table 4.1: Definitions of Accountability

Definition type <sup>a</sup>	Number of total respondents (n=152)	Percentage of respondents
Material	114	75.0
Principled	90	59.2
Regulative	32	21.1

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

relevance of externally imposed constraints on private actors' behavior. Although this third type of definition is not as prevalent in the leaders' answers as the two others, the lack of emphasis on the *regulative* aspects of accountability by leaders of TNGOs is interesting in several ways. While the international relations scholarship has paid more and more attention to the increased diffusion of codes of conduct and the emergence of private policy making and sustainable standards of corporate responsibility in global governance, the management literature has predominantly studied the impact of codes of conduct and standards on organizational performance, for accountability purposes (see Sloan, 2009). However, both fields have neglected to understand how these standards are diffused within organizations, paying more attention to the global diffusion of standards on one hand and to their implementation on the other. My analysis is an important first step in the study of the boundaries between

global and internal governance. These data show that leaders of TNGOs have their own views about what accountability means and that they do not perceive themselves to be constrained or influenced by codes and standards of accountability in the formal sense. This could be a product of institutional myopia, because their accountability “vision” is mainly geared toward organizational needs and missions instead of toward the context in which they operate. This highlights the importance of this research in understanding the relationship between context and accountability. In the following sections, I explain in greater detail each of these accountability conceptualizations.

## Material definitions of accountability

When discussing their views about accountability, a large share of respondents (75.0%) framed at least part of their answers in *material* terms. More specifically respondents discussed the *management* (1) of their resources, the importance of transparent *communication* (2) about the use of funds, and the importance of directly linking funds with tangible *results* (3). One respondent clearly put it: “I would say certainly accountability often follows money.” Figure 4.1 presents the three main frames and sub-types identified by respondents.

In *managerial* terms, respondents defined accountability as the *good stewardship of resources* often entrusted to them by donors. As the example illustrates in figure 4.1, respondents often defined ‘being accountable’ as *protecting donors’ investments and interests*. For example, a respondent notes that to be accountable is “trying to spend the maximum number of dollars on program and not on administration .” Likewise, another respondent

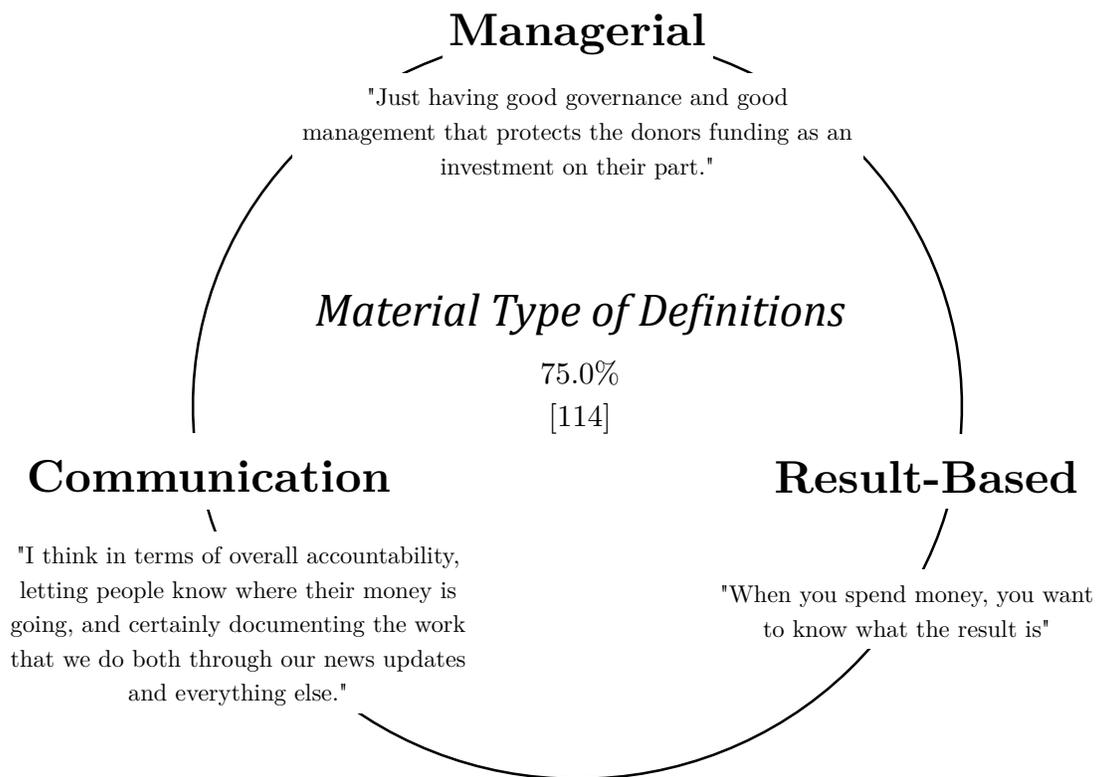


Figure 4.1: Material conception of accountability.

said “[accountability is] how we manage our donor’s money and transparency in how we make decisions.” Respondents’ answers classified under this theme directly and explicitly linked resources and management. In these various conceptions of accountability, respondents referred explicitly to an “accountability role,” by which they sought the fulfillment of donors’ interests. This type of emphasis is consistent with the scholarship suggesting that we should consider accountability relationships using a principal-agent framework. In contrast, the other two characterizations (*principled* and *regulative*) do not always explicitly refer to a specific stakeholder and more often to an abstract ideal. This makes the adoption of a principal-agent framework for understanding TNGO accountability problematic, as it does not offer a full and precise picture of what accountability is for leaders of TNGOs.

In their definitions, respondents also routinely discussed the importance of *communication* for accountability purposes. As I explained in chapter 2, this is an important yet under-discussed aspect of accountability. Leaders often defined what accountability meant in their organization by referring to the importance of communicating and documenting the use of resources. While in more *managerial* views respondents emphasized the internal governance of accountability, in *communication-oriented* answers, the leaders of TNGOs emphasized the importance of “knowledge” about the use of funds and “sharing” this information appropriately. For instance, when defining the concept, one leader offered the following: “I mean anybody that wants to take a look at us we want to be as transparent as possible and show them how we’re using their money.” Another leader, when defining accountability, discussed the importance of communicating with donors:

By communicating with our donors as to what we're doing and the kind of work that we are doing, giving them examples of the kind of social change that we can create (Human Rights Leader).

While this last respondent discussed broadly the social impact of the organization, she/he directly addressed the need to communicate with donors according to her/his conception of accountability. The disclosure of information is limited not only to the use of funds, but also to the substantive impact of the organization. However, as I will explain later, the leaders of TNGOs face important challenges in efficiently communicating their accountability beyond financial disclosure.

The last type of *material* conception of accountability involved a direct link between funds and tangible results. However, this was a relatively less favored characterization than the two previous ones. A respondent answered: "Well accountability means ultimately that you use the money for the purpose for which the donors intended for it to be used." This is what Kearns (1996) described as "outcome accountability". He defines it as:

[A]nother type of accountability focuses on the outcomes produced by public and non-profit organizations. Did the services reach their intended beneficiaries? What benefits were achieved by these services in relation to their costs?... Kearns (1996, 30).

However, limiting accountability to its impact not only oversimplifies the concept, but also implies that the purpose is clearly established and that the results can be clearly assessed. As I discuss in chapter 7, this is perhaps the greatest challenge leaders of TNGOs actually face.

Furthermore, I found that there are two distinct, but not necessarily opposed, ways

in which respondents discussed the “results” of their organization. When using *material* definitions of accountability, respondents clearly linked results and achievements with the use of resources for their intended purpose. In this view of accountability, *means* (i.e., resources) were emphasized. When discussing principled views of accountability, respondents defined accountability as the achievement of their broad goals or the fulfillment of their *mission*, without making a direct connection to the use of resources to achieve these. Their emphasis was on the *end* instead of the means.

## Principled definitions of accountability

TNGO leaders also defined accountability in *principled* terms (59.2% of respondents).

This leader described well this other side of accountability:

And so getting completely out of the head of finance and administration side of things and into the moral side of things, I think as an organization, we have very clear values and we are a mission driven organization. Our mission is to empower women and end poverty so I think we feel a very strong sense of accountability to do right in the world by those values (Human Rights Leader).

As a leader expressed it (see 4.2), there is an understanding of accountability beyond the realm of financial accountability, which involves an organization’s core principles. This is an important reminder that leaders’ motivations are not solely based on material interests, but are also firmly rooted in ethical and moral narratives. Constructivist scholars have consistently argued that identities, norms, and principles shape states’ and NGOs’ behavior (Checkel, 1997; Finnemore and Sikkink, 2001; Hurd, 2008; Klotz, 1999). Empirical

evidence seems to suggest that principled discourses in aid NGOs can drive their resource allocation decisions (Bütte et al., 2012). Thus, it is not surprising to find an important principled component to definitions of accountability.

First, respondents emphasized the abstract fulfillment of their *missions and goals*. They stressed the importance of the ideals and goals of the organization in fulfilling their accountability duties. For instance, one respondent noted that: “we define accountability as accountable to our strategic plan.” This emphasis on the missions and goals does not preclude respondents from being strategic, but highlights how the organizing principles and goals of an organization are key for accountability purposes. Reducing accountability to simply the finances of the organization would mischaracterize what TNGO accountability is perceived to be. Another leader stated:

we take the issue of accountability to being that we do have to show that we’re not only reaching people but that we’re changing their lives for the better, that we’re creating sustainable systems that create sustainable change, lasting change for people (Relief Organization Leader).

An interesting aspect of *principled* views of accountability is the notion of long-term accountability (*ends over means*) where as in *material* views of accountability described a more short-term vision (*means over ends*) of what accountability is.

Second, leaders whose answers were categorized as principled discussed accountability in normative terms. Being “accountable” for many respondents is an inherently normative endeavor in itself. Their answers were framed using words such as truthful, honesty,

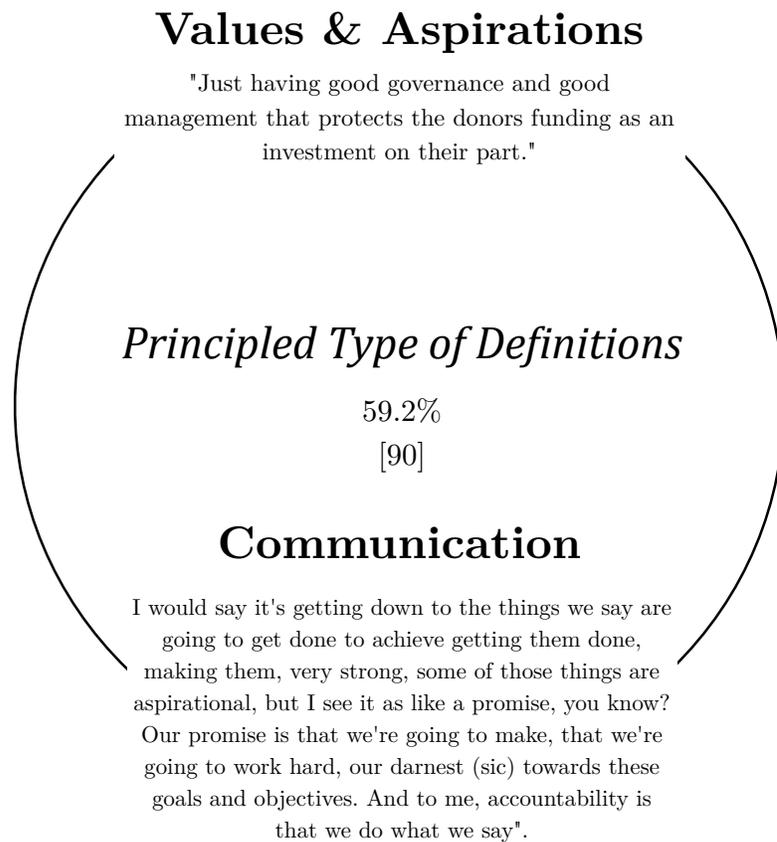


Figure 4.2: Principled conception of accountability

integrity, moral and values. While in their *material* discussions of accountability, their discussion focused on the act of disclosure, in definitions that have been labeled as *principled*, respondents made an implicit distinction between the quantity of information disclosed and what they considered most important, its quality. This distinction parallels Fox (2007) claim that there is an important difference between types of transparency (clear and opaque), and Fox's warning against the assumption that more transparency is better.

## **Regulative definitions of accountability**

Finally, a third type of definitions emerged from the interviews which I labeled *regulative*. For example, a respondent noted: "I think that one has accountability to legal structures, first" This lack of emphasis on the standards and codes of conduct shaping accountability views—expressed by only 21.1% of respondents—is surprising, given the emphasis on ratings and disclosure in the media. This also suggests that elites in TNGOs have not internalized these standards in their accountability views, but, as I show in chapters 6 and 7, they have implemented accountability responses and communication strategies commonly promoted by these standards. This discrepancy suggests a disconnect between leadership perceptions and implementation, and thus offers new directions for further studies.

In this type of definition, respondents specifically emphasized respect for laws and standards of conduct. Contrary to the two previous conceptualizations, respondents described the formal rules (laws) and informal standards established by rating agencies that

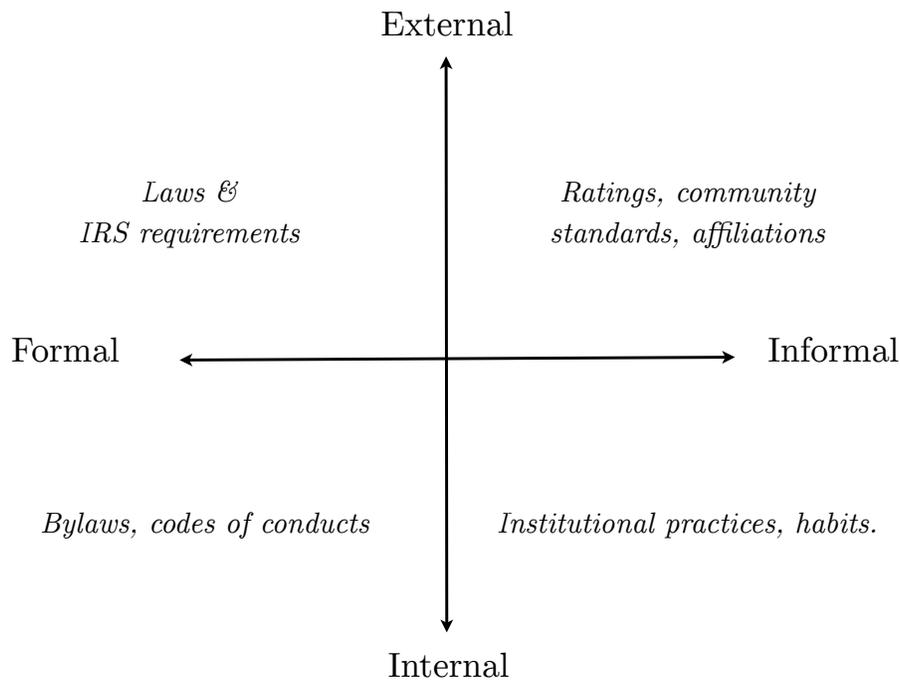


Figure 4.3: Regulative dimensions of accountability

they felt defined their accountability. The following respondent emphasized the disclosure of funds, but did so in the context of upholding the laws and standards placed on organizations.

Often, the disclosure aims to satisfy stakeholders beyond donors. For example:

[T]he IRS requires a 990, so our accountability is to the world, not just donors, not just partners, but it's to anybody on planet earth. The law requires our 990 to be available and it is posted on the internet on Charity Watch and all of the other charity oversight (Development Leader)

When extending accountability beyond the donors of an organization, in practice, the information disclosed might not be relevant to other stakeholders, again emphasizing that compliance with standards does not necessarily equate with accountability.<sup>1</sup>

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<sup>1</sup>Fox (2007) made a similar argument regarding the relationship between transparency and accountability.

The leaders' answers framed as *regulative* understandings of accountability emphasized two dimensions of accountability. A *formal/informal* dimension and an *external/internal* requirements. Figure 1 summarizes these two dimensions. Leaders emphasized in their answers certain formal aspects of accountability, such as the laws or bylaws they had to abide by on one hand, and ratings such as those of Charity Navigator and their institutional practices on the other. The other *regulative* expressed by the leaders involved external or internal requirements. Leaders discussed the legal requirements constraining their accountability actions. In light of these, their actions were mainly geared toward following the disclosure requirements set by external actors. The respondents focused on the internal aspects of *regulative* accountability when they described their official organizational policies and codes of conduct, and, more informally, on their habits and "ways of doing things."

## A Complementary Approach

I used *qualitative pattern analysis* (QPA)<sup>2</sup> to complement the analysis of the previous section. Thus far, I have described the attributes of *what* respondents answered to the *how does your organization define your accountability?* In this section, I explore *how* these attributes are combined, to provide a more in depth qualitative analysis of the answers. As I explained earlier in section 1, TNGO leaders discussed accountability in three different ways which I labelled *material*, *principled*, and *regulative*. Since they were asked open-ended questions, the leaders did not limit their discussion to one specific aspect of accountability (only

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<sup>2</sup>I describe the approach in details in chapter 3, section 1 (page 59).

Table 4.2: Distribution of patterns: what is accountability

Description of the pattern	Frequency n=140	Percentage <sup>a</sup>	Cumulative <sup>a</sup> percentage
Material & Principled	44	31.4	31.4
Material	39	27.9	59.3
Principled	24	17.1	76.4
Material, Principled & Regulative	21	15.0	91.4
Material & Regulative	10	7.1	98.5
Regulative	1	0.7	99.2
Principled & Regulative	1	0.8	100.0

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

55.7% did so). Indeed, 44.3% of leaders expressed their accountability in a very balanced and complementary way suggesting that only a minority of leaders view their accountability in very narrow and monolithic terms.

The initial QPA of the answers to question 1– *how does your organization define accountability?* revealed the presence of the eight possible patterns. Table 4.2 describes each pattern found in the answers.

Of the observed patterns of answers, the four most important sequences made up 91.4% of all the observations. Only three types of sequences did not include *material* views of accountability, where respondents discussed only *principled* or *regulative* aspects of accountability and which represented less than 9% of all observations. While a large majority

of the TNGO leaders addressed some *material* aspects of accountability in their definitions (75%), only 27.9% of respondents focused solely on that aspect of accountability, whereas all others who offered an answer expressed either more nuanced views about accountability or did not mention *material* aspects of accountability at all. The most common response pattern (31.4%) is more nuanced than the initial analysis of the frequencies would suggest. TNGO leaders, when conceptualizing what accountability is in the context of their organization, referred to both *material* and *principled* dimensions. For example, a leader expressed this nuance very clearly: “[We have a] moral obligation to do with that money as efficiently as we can what we said we’d do with that money.” This suggests, not a dichotomous relationship between both conceptualizations, but rather a complementary one. Comments were rarely only about the use of funds; they were often also about the moral duty to use them wisely. As for *regulative* definitions, these were not a recurrent element in the patterns, since respondents rarely offered them. This lack of salience of *regulative* aspects of TNGOs is quite surprising, given that most of these TNGO leaders had to respect clear legal, if not community-based, standards to operate domestically and transnationally. In the following section, I examine how accountability definitions vary across operational contexts.

## Does operational context matter?

In the second part of this chapter, I analyze how the leaders’ accountability views, and the patterns I previously discussed, vary across operation contexts<sup>3</sup> I analyze the associations

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<sup>3</sup>I have discussed these variables in more details in chapter 3, section 1.

between (1) organizational size, financial health (capacity and efficiency), the sector of operation, and an organization's main activity and (2) the leaders' definitions of accountability.

I present only statistically significant associations below the 0.15 level.

## **Financial health**

The data do not suggest a statistically significant association between the financial health of an organization and the definitions of accountability discussed by its leaders. This suggests that scholars cannot presume that the financial vulnerability of an organization will lead to types of accountability that are focused on the management of financial resources.

## **Service vs advocacy leaders**

I found two types of definitions offered by the leaders that were significantly associated with the type of activity an organization carried out. I present a summary of the finding in Tables 4.3 and 4.4. As I mentioned in section 1, the most common response pattern (31.4% of respondents) was the simultaneous inclusion of *material* and *principled* aspects of accountability when defining accountability. When looking more closely at the leaders who described accountability in these more nuanced terms, I found that few (18.8%) of the leaders of advocacy organizations expressed such a nuanced view of accountability, whereas a greater proportion of service-oriented leaders (40.9%) defined accountability by balancing its *material* and *principled* aspects, and so did leaders engaged in both type of activity (26.2%). This suggests two things. First, that the leaders of service-oriented TNGOs view

accountability in more complex ways than their peers, suggesting that service requires more complex models of accountability than other type of activity. This is an important first step in acknowledging that the activities a TNGO engages in must be matched with relevant accountability structures.

Second, advocacy activity should not be reduced to the preaching of *principled* ideas. To the contrary, these leaders are perhaps most oriented to securing the financial needs of the organization, instead of implementing the principles they advocate, through their daily activities as service-oriented leaders. As I show in Table 4.4, it is the leaders of advocacy organizations (34.4%) and the leaders of service/advocacy organizations (35.7%) that focus in greater proportion solely on the *material* aspects of accountability. Only 19.7% of all the leaders of service-oriented organizations defined their accountability solely in *material* terms.

## **Sector of activity**

I found that 15% of the leaders expressed the most complex views about accountability by describing it in *material*, *principled*, and *regulative* terms simultaneously. Among these leaders, I found that 25% of the leaders of environmental TNGOs, 21.1% of the leaders of human rights organizations, and 18.6% of the leaders from sustainable development NGOs expressed a complex understanding of accountability. It is particularly in the environmental and human rights sectors that formal laws and informal codes of conduct have developed. This suggests that these leaders are aware of the complex environment in which they operate

Table 4.3: Main activity by definition (%)

<b>Activity</b>	<b>Definition: Material &amp; Principled<sup>a</sup></b>		<b>Total</b>
	<b>Not Mentioned</b>	<b>Mentioned</b>	
Advocacy	27.1 (26)	13.6 (6)	22.9 (32)
Service	40.7 (39)	61.4 (27)	47.1 (66)
Both	32.3 (31)	25.0 (11)	30.0 (42)
%	100	100	100
(n)	(96)	(44)	(140)

Chi<sup>2</sup>(2)=5.67;  $\rho=0.06$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Table 4.4: Main activity by definition (%)

Activity	Definition: Material <sup>a</sup>		Total
	Not Mentioned	Mentioned	
Advocacy	20.8 (21)	28.2 (11)	22.9 (32)
Service	40.7 (53)	61.4 (13)	47.1 (66)
Both	32.3 (27)	25.0 (15)	30.0 (42)
% (n)	100 (101)	100 (39)	100 (140)

$\text{Chi}^2(2)=4.15; \rho=0.125$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

and are incorporating this complexity into their accountability discussions. One could argue that these two sectors rely heavily on *principled* ideas to promote their activities. However, as I have shown previously, the leaders of advocacy organizations, which, presumably, are more inclined to rely on *principled* ideas, tend to focus on *material* understandings of accountability and be less nuanced than the leaders of service-oriented TNGOs. This suggests that the issues with which they engage require different accountability models, and thus, that they should be explored separately from other sectors of activity.

In comparison, only one respondent out of thirty (3.3%) from relief TNGOs, and no leader from a conflict resolution TNGO, described accountability in these terms. It is worth noting that, overall, only one leader of a conflict resolution organization mentioned some *regulative* aspect of accountability when defining it. This is interesting, given that a lot of the work associated with conflict resolution organizations often involves some form of formal international treaty or informal standards of practice. In the case of the leaders of relief organizations, their lack of overall attention to the *regulative* aspects of accountability can also be attributed to the fast-paced nature of the sectors. Often, these leaders operate organizations that intervene in emergency situations and thus must concentrate their efforts on putting their principles into action in a timely manner. Recent efforts have tried to offer informal standards to foster accountability even in emergency situations (see ECBP, 2007). However, as the data show, these efforts have yet to be internalized by the leaders of these types of organization.

Table 4.5: Sector of Activity by definition (%)

Sector	Definition: Material, Principled & Regulative <sup>a</sup>		
	Not Mentioned	Mentioned	Total
Environment	12.6 (15)	23.8 (5)	14.3 (20)
Human Rights	12.6 (15)	19.1 (4)	13.6 (19)
Development	40.3 (48)	52.4 (11)	42.1 (59)
Relief	24.4 (29)	4.8 (1)	21.4 (30)
Conflict Resolution	10.1 (12)	0 (0)	8.6 (12)
%	100	100	100
(n)	(119)	(21)	(140)

$\chi^2=8.05$ ;  $df=4$   $\rho=0.09$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Size

I found a strong association between the leaders of TNGOs who described a balanced view of accountability (i.e., mentioning both *material*, and *principled* aspects of the concept) and the size of the organizations they led. The leaders of small organizations are quite different from their peers (see Table 4.6). Only 17.3% of them described a balanced view of accountability, while the leaders of medium-sized TNGOs (40.4%) and nearly half (46.7%) of the leaders of large TNGOs described accountability in balanced terms. In turn, a greater proportion of the leaders of small TNGOs (40.4%) emphasized a *material* understanding of accountability than the leaders of medium (19.0%) and large (23.3%) TNGOs (see Table 4.7).

A possible explanation is that managing larger operational budgets calls for a more complex set of skills. Thus, the leaders of large TNGOs will express this complexity in their understandings of accountability. The leaders of small organizations will focus on guaranteeing a resource-oriented type of accountability, as fluctuations in the levels of their resources has a greater potential to undermine the survival of the organization. Pfeffer and Salancik (1977) make a similar argument about the positive relationship between administrative complexity and the size of organizations. They argue that the management of large organizations, hospitals in their study, requires leaders with greater administrative expertise (80). Similarly, I found that the leaders of large organizations have a more nuanced understanding of organizational accountability, while the leaders of small TNGOs focus on the management

Table 4.6: Size by definition (%)

Size <sup>b</sup>	Definition: Material & Principled <sup>a</sup>		
	Not Mentioned	Mentioned	Total
Small	44.8 (43)	20.5 (9)	37.1 (52)
Medium	38.5 (37)	47.7 (21)	41.4 (58)
Large	16.7 (16)	31.8 (14)	21.4 (30)
% (n)	100 (96)	100 (44)	100 (140)

Chi<sup>2</sup>(2)=8.66;  $\rho=0.01$

<sup>a</sup> Percentages have been rounded.

<sup>b</sup> Where *Small* is >1,000,000USD, *Medium* is between 1,000,000 and 10,000,000USD, and *Large* is more than 10,000,000USD

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Table 4.7: Size by definition (%)

Size <sup>b</sup>	Definition: Material <sup>a</sup>		Total
	Not Mentioned	Mentioned	
Small	30.7 (31)	53.9 (21)	37.1 (52)
Medium	46.5 (47)	28.2 (11)	41.4 (58)
Large	22.8 (23)	18.0 (7)	21.4 (30)
%	100	100	100
(n)	(101)	(39)	(140)

$\chi^2=6.65; df=2; \rho=0.04$

<sup>a</sup> Percentages have been rounded.

<sup>b</sup> Where *Small* is >1,000,000USD, *Medium* is between 1,000,000 and 10,000,000USD, and *Large* is more than 10,000,000USD

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

of their financial resources and entertain less sophisticated definitions of accountability.

## What is accountability? Definition

In this chapter, I have studied the answers of leaders of TNGOs to the question: *how do you define accountability in your organization?* I found that leaders of TNGOs expressed three broad types of conceptualization. A *material* understanding in which leaders emphasized *managerial, communication, and result-based* approaches to accountability. A *principled* understanding in which leaders emphasized *organizational goals and missions* as well as the *values and ethics* of the organization. These two conceptions of accountability suggest a temporal distinction between short-term goals in the *material* conception vs long-term aims in the *principled* one. In other words, I found that *material* conceptions emphasized the *means over the end* of accountability (management, disclosure, resources) while *principled* understanding emphasized the *end over the means* (goals, values, principles). Leaders also discussed a third type of definition suggesting a *regulative* understanding of accountability by emphasizing the external and internal codes of conducts that vary in degree of formality. However, elites in TNGOs have not generally internalized these *regulative* oriented standards into their definitions (only 21.1% of mentions). I show in chapter 6 that they have implemented accountability response and communication strategies commonly promoted by these formal or informal standards. . This discrepancy suggests a disconnect between leadership perceptions and implementation and thus offers new venues for further studies.

The data show the salience of a *material* conceptualization of accountability. Indeed, three-quarters of the leaders emphasized *material* aspects, more than half discussed a *principled* approach, and less than a quarter mentioned *regulative* aspects of the definition (see Table 4.1). However, when carefully analyzing the answer patterns, I found that the leaders most commonly expressed a careful, nuanced definition of what accountability is, followed by definitions that either focused solely on the *material* aspects of accountability or solely on the *principled* aspects. Another interesting and sophisticated group of leaders discussed all three aspects of accountability (see Table 4.2).

In regard to variations in leadership views across operational contexts, I found that activities, the sector of operation, and size matter in different ways. Unlike their traditional characterization as principled actors, from which one could infer a propensity to rely on normative rhetoric to account for their activities, advocacy leaders emphasized the *material* aspects of accountability in greater proportion than leaders devoted to some type of service-oriented activity. The leaders of service-oriented TNGOs expressed a more nuanced approach to accountability by taking a more complementary approach to it than their peers. Regarding the sector of operation, I found notable discrepancies between sectors. The leaders of environmental, human rights and development TNGOs offered a more complex conceptualization of accountability than their peers managing relief and conflict resolution TNGOs. This suggests that there are different accountability realities and that the issues with which leaders engage call for a flexible understanding of accountability.

I have shown that understandings of accountability are multiple, context- based, and complementary and that there is no dichotomy between principled ideas about accountability and materialistic ones. Furthermore, I have shown the emergence of a third conceptualization that should be considered more seriously: the *regulative* aspects of accountability. I conclude this chapter by offering four definitions of accountability that encompass 91.4% of all of the definitions described by the leaders in the sample (see Table 4.2).

**Balanced definition:**

Accountability is the governance of organizational resources and the transparent communication of outcomes. It is rooted in an organization's values, mandate, and principles and seeks to balance short-term and long-term organizational goals.

**Material definition:**

Accountability is the governance of organizational resources provided by the principals of the organization, as well as the transparent communication of outcomes. It is guided by achieving short-term organizational goals defined by the principals' expectations.

**Principled definition:**

Accountability is the achievement of the long-term goals and mandate of an organization, while consistently respecting the founding principles, values, and ethics of the organization.

**Complex definition:**

Accountability is the informal and formal duty to govern organizational resources and disseminate the outcomes of the actions of the organization transparently to all stakeholders. Rules of appropriate behavior are imposed or adopted by the organization in keeping with the organizing principles, values, mandates, as well as the short-term and long-term goals of the organization.

In the following chapter, I discuss the next piece: core accountability questions relating to audiences. Leaders often discussed definitions of accountability in relation to the stakeholders they seek to satisfy. They also often conflated definitions of accountability with

those to whom they felt accountable. This highlights not only the relational nature of the concept of accountability in regard to audience, but also its complementarity, as both aspects are needed to draw a better accountability picture.

# 5

## Audience: Accountable to Whom?

### Organization of the Chapter

I have shown in the previous chapter how the leaders of TNGOs define the concept of accountability. These definitions refer directly to the individuals or entities the leaders see themselves being accountable to (*accountable to whom?*). As Sell and Prakash (2004, 168) noted: “ideas and normative frames cannot be examined without specifying whose interests they serve.” “*Accountable to whom?*” reflects both an “active” (targets) and “reactive” (*audience*) approach to accountability. By targets, I refer to what Kearns (1996) has labelled as ‘strategic accountability’, i.e. organizations favor an approach to accountability which will satisfy a particular set of stakeholders. By *audience*, I highlight that not all definitions of accountability will resonate with all stakeholders and that some understandings explicitly refer to a specific set of stakeholders. In other words, there is a reciprocal relationship between the

definitions and the audiences of accountability. If one understands what accountability is, then one can determine to whom it might apply. Conversely, identifying which stakeholders you would like to be accountable to can help you understand the operational definition of accountability in play.

I have organized this chapter as follows. First, I discuss the various stakeholders that constitute the “accountability audience” of a TNGO. I highlight the interactions among various stakeholders. Second, I discuss the leaders’ answers to the question: “To whom or what are you accountable?” I show that while most leaders’ attention is directed toward *patrons*, they still navigate a very complex set of accountability demands. Third, by studying the effects of operational contexts on leaders’ perceptions of their stakeholders, I found that this complexity varies greatly, depending on the sector of operation as well as the level of resources of the organization.

## Audience

As I have discussed in chapter 2, Najam (1996) has discussed three types of accountability interactions within a NGO: to *patrons* (those who provide the NGO with goods and services), to *clients* (the recipients of these goods and services), and to self—“self-accountability” (where individuals and the organization are accountable to the goals of the organization, its staff, supporters and non-paying members).

Inexorably linked to the question of what accountability is, is the question “Account-

able to whom?” In this section, I first give an overview of the answers to the question: “To whom or to what do you perceive your organization is accountable?” An important note must be made, however. As I observed in chapter 2 accountability is a social and relational concept (see Brown, 2007), so that respondents often proposed definitions in which they referred to which constituent they felt accountable to. Understanding to whom leaders of TNGOs perceived themselves to be accountable explains how power is distributed in their organizations and reveals accountability biases in TNGO organizations. A key challenge for TNGOs and their leaders is to define the scope of accountability. The more diffuse the boundaries of an organization become, the more stakeholders an organization can be accountable for. “Accountable to whom?” is linked to definitional issues of what it means to be accountable. *Material* accounts will privilege donors, whereas *principled* definitions will appeal to a broader constituency, including beneficiaries and affected communities. One respondent illustrated this link between the definition and the object of accountability:

Well, I think that NGOs are moving more towards a model that’s been prevalent in the business world, which is that you have to be accountable to your stakeholders and [it] really depends on how broadly you define your stakeholders. If like most business, you define your stakeholders exclusively as shareholders, you end up using accountability as a shield to justify all sorts of wrong behavior (Development Leader).

Indeed, if one is solely accountable to donors and the money they “invested” in the organization, whether the activities yield meaningful results for the affected populations becomes less relevant by that conception. If, in turn, accountability is geared toward beneficiary empowerment, donors become less central to the workings of the accountability system. Leaders negotiate the tension between the need for financial survival and mission consistency.

Contrary to the question about the definition of accountability, where I found only three main types of definitions, respondents in this case gave a wide range of possible answers, thereby creating a much wider range of possible patterns.<sup>1</sup> If all of the respondents gave different answers to the question “Accountable to whom?”, one could observe, at most, 152 unique sequences. Table 5.1 shows an interesting distribution and concentration of answers. Among the 152 observed sequences, I found only 82 different answer patterns. While this is too broad to describe efficiently, it is interesting to note that fifteen of these 82 patterns accounted for almost half of the observations (46.7%), and of these, the top eight patterns accounted for 32.9% of all of the observations.

I present in table 5.2 the most *recurrent* response patterns, which made up 32.9% of all observations. The most common response pattern when asked accountable to whom was the combined mention of *donors and beneficiaries* (10 respondents).

Of the 119 mentions of donors reported earlier, only nine respondents focused *solely* on donors without adding another stakeholder to whom they were accountable. This suggests that restricting accountability relationships to being accountable to donors would be misleading at best and potentially very detrimental for TNGOs at large. The central importance of other stakeholders such as beneficiaries, partners and board members suggests that the leaders of TNGOs focus on a core set of constituents more systematically than others. While some leaders in the sample perceived themselves as engaged in very complex accountability relationships and designated many constituents, most respondents, in fact,

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<sup>1</sup>Potentially 8192 unique patterns of answers.

Table 5.1: Common Patterns of Stakeholder Mentions

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Frequency	Number of patterns	Cum. percentage
10	1	6.6
9	1	12.5
7	1	17.1
6	2	25.0
4	3	32.9
3	7	46.7
2	14	65.1
1 <sup>b</sup>	53	100.0

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Total	82	100.0
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<sup>a</sup>Percentages have been rounded.

<sup>b</sup>These are referred to as *unique* sequences or patterns.

Data Source: Moynihah TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Table 5.2: Common Patterns of Stakeholder Mentions : Accountable to Whom

Description of the pattern	Frequency	Percentage of patterns <sup>a</sup>	Cum. percentage
Donors & Beneficiaries	10	6.6	6.6
Donors	9	5.9	12.5
Board, Donors & Beneficiaries	7	4.6	17.1
Board & Donors	6	4.0	21.1
Board, Donors, Beneficiaries & Partners	6	4.0	25.0
Staff, Donors & Beneficiaries	4	2.6	27.6
Board & Donors, Partners	4	2.6	30.3
Board, Staff, Donors & Beneficiaries	4	2.6	32.9

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

focused on a few core constituents. The next step for practitioners is to form systems of accountability to respond at least to these core relationships.

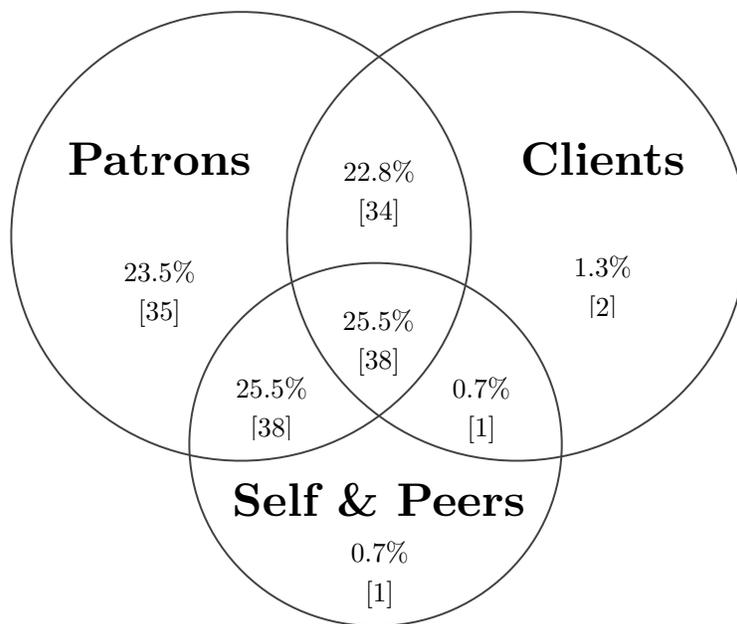
## A complementary approach: Priority stakeholders

Using Najam (1996) three groups of stakeholders, I analyzed the distribution of leaders' answers, using Venn diagrams to illustrate the possible patterns of answers. This strategy is effective for highlighting the overlapping stakeholders to whom leaders of TNGOs perceive themselves to be accountable. Of the 149 leaders who provided answers to this question, almost all of them discussed being accountable to their *patrons* (97.3%) at some level. A respondent from a human rights organization noted:

You know in terms of our mission, our effort is to help build a sustainable society in the world, and in terms of accountability for achieving that message or that mission it's both to our board members, donors, the governments, and individual supporters. They provide a level of feedback, are you really accomplishing what you need to? (Environmental Leader).

Interestingly, this leader does not mention beneficiaries, which are the central reason the organization these leaders are “in business” to begin with.

Figure 1 highlights the need for further analysis. The qualitative pattern analysis showed that while all of the leaders put much overall emphasis on their accountability to their *patrons* (97.3%), their accountability relationships were more nuanced than the initial analysis suggested. In all, 25.5% of leaders mentioned being accountable to all of their stakeholders simultaneously. An equal number discussed their accountability to *patrons* and *self/peers*, while 22.8% emphasized their dual accountability to *patrons* and *clients*. Interestingly, only four leaders did not mention being accountable to their *patrons*, and of these four leaders, only two exclusively discussed their accountability to *clients*. This lack of emphasis can appear surprising at first, as leaders of TNGOs are often accused of overemphasizing their ideals and their beneficiaries to garner support for their cause. However, this is not the case in this sample of leaders. Almost all expressed a balanced accountability to all of their stakeholders. This nuanced view stresses the importance of an adaptive and holistic understanding of what accountability is and of its various interrelated elements.



Data Source: Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Figure 5.1: Accountable to whom? Adapting Najam's stakeholder framework

## Does Operational Context Matters?

In this section, I focus my discussion on the statistical significant<sup>2</sup> relationships I found among the types of stakeholders emphasized by leaders in their answers, and on their operational contexts. The interest here lies in understanding whether there is an association between the types of stakeholder they discuss and the types of environment in which they operate.

### Financial Health

Of the leaders that emphasized their accountability to *patrons*, 21.4% managed a low-efficiency organization (i.e., their ratio between program and administrative expenses), while 78.6% operated a high-efficiency one. Some of the data collected regarding their views on the challenges to accountability suggest a possible explanation. Because by definition a TNGO cannot exist without its donors (either institutional or private), it is not surprising that the leaders' answers reflect their centrality. Furthermore, this distribution of answers mirrors closely the sample proportions.

### Service vs Advocacy Leaders

If we compare leaders from service-oriented organizations to those of advocacy ones, the leaders who mentioned being accountable to their *peers* and to themselves were engaged in greater proportion to some kind of service delivery activity (70.5%), while the rest 29.5%

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<sup>2</sup>At the 0.15 level.

Table 5.3: Financial Efficiency by Accountable to Patrons (%)

Financial Efficiency	Patrons		Total
	Not Mentioned	Mentioned	
Low	57.1	21.4	23.0
High	42.9	78.6	77.0
% of Respondents	100.0	100.0	100.0
n	(7)	(145)	(152)

$\chi^2 = 4.82$ ;  $df = 1$ ;  $\rho < 0.05$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

were devoted only to advocacy activities. Although this could suggest that the leaders of service delivery organization rely more on horizontal networks of accountability relationships, the difference in proportions within the sample is not significant. This could warrant further in-depth analysis to understand if these tendencies still hold.

## Sector of Activity

I found a statistical association between leaders who mentioned being accountable to their *clients* and the types of sectors in which they operate. Environmental leaders and conflict resolution leaders discussed beneficiaries in smaller proportions than leaders from other sectors. This difference in proportions with the original sample, while statistically significant at the 0.10 level for environmental leaders, was not statistically significant for

Table 5.4: Main Activity by Accountable to Self/Peers (%)

<b>Main Activity</b>	<b>Self/Peers</b>		<b>Total</b>
	<b>Not Mentioned</b>	<b>Mentioned</b>	
Advocacy	14.9	29.5	22.4
Service	51.4	41.0	46.1
Both	33.8	29.5	31.6
% of Respondents	100.0	100.0	100.0
n	(74)	(78)	(152)

$\chi^2 = 4.73$ ;  $df = 2$ ;  $\rho < 0.10$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

leaders in other sectors of activity. In other words, environmental leaders did not focus as much on their beneficiaries as the other leaders did. This can be explained in part by the “diffuse” nature of their beneficiaries. This raises a question about the type of accountability system that might be best suited for this type of organization, given the priority placed on other types of stakeholders other than beneficiaries. The recent push for more participative models must be balanced with the daily practices of TNGOs and the constraints imposed by the issues they engage with.

Table 5.5: Sector of Activity by Accountability to Clients (%)

Sector	Accountability to Clients <sup>a</sup>		
	Not Mentioned	Mentioned	Total
Environment	22.1	6.7	14.5
Human Rights	13.0	14.7	13.8
Development	35.1	49.3	42.1
Relief	19.5	22.7	21.1
Conflict Resolution	10.4	6.7	8.6
Total %	100	100	100
(n)	(77)	(75)	(152)

$\chi^2=8.05$ ;  $df=4$  ;  $\rho=0.09$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Size

TNGO leaders must manage organizations with varying levels of resources. The leaders discussed their accountability to *patrons* in proportions similar to those of the original sample (see Table 5.6). All of the leaders from large TNGOs mentioned being accountable to *patrons*. Of the few leaders who did not, five were from small organizations and the rest from mid-sized organizations. The propensity of leaders of large organizations to discuss their *patrons* can be explained by the self-reinforcing dynamic between *patrons*, who provide resources to organizations, and leaders, who manage these resources. The more resources one manages, the more interactions with *patrons* one will have (either formal or informal). This proposition should be further explored in greater depth.

Table 5.6: Budget Size by Accountable to Patrons (%)

Budget Size	Patrons		Total
	Not Mentioned	Mentioned	
Small	71.4	35.2	36.8
Medium	28.6	42.8	42.1
Large	0.0	22.1	21.1
% of Respondents	100.0	100.0	100.0
n	(7)	(145)	(152)

$\chi^2 = 4.25$ ;  $df = 2$ ;  $\rho = 0.12$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

To understand whether the difference in proportions was significantly different from proportions in the original sample, I conducted a one-sided test. Of the leaders who mentioned being accountable to their *clients* (see Table 5.7), a greater proportion were operating small and mid-sized organizations rather than large ones. Only 34.7% of those who mentioned *clients* in their answers were from mid-sized organizations.<sup>3</sup> comparatively to 38.7 % from small organizations and only 26.7%<sup>4</sup> from large organizations. The difference between the responses of leaders of small and larger organizations warrants more attention, in order to understand how the management of various levels of resources is associated to having a focus on *beneficiaries/clients*.

Table 5.7: Budget Size by Accountable to Clients (%)

Budget Size	Clients		Total
	Not Mentioned	Mentioned	
Small	35.1	38.7	36.8
Medium	48.4	34.7	42.1
Large	15.6	26.7	21.1
% of Respondents n	100 (77)	100 (75)	100 (152)

$$\chi^2 = 4.30; df = 2; \rho = 0.11$$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

<sup>3</sup>The difference in proportions for a one-sided test is  $\rho = 0.14$ .

<sup>4</sup>One-sided test,  $\rho = 0.17$ .

## Accountable to whom? Audience

In this chapter, the *audience* of accountability. I have shown that despite a great emphasis on *donors* and *patrons* by leaders of TNGOs, this emphasis does not accurately describe the various accountability relationships at play within a TNGO. I have shown, using Najam's (1996) framework and *qualitative pattern analysis*, that in actuality leaders present a more balanced view of their accountability relationships. As I present in figure 1, TNGO leaders in this sample engage in the most complex type of accountability relationships. Indeed, the most recurrent answer pattern to the question '*to whom are you accountable to?*' is mentioning all three groups or the combination of *patrons* and *peers/self*. This nuance highlights the importance of donors and resource providers to the leaders of TNGOs, but also challenges the assertion that leaders are primarily interested in satisfying donors' demands for accountability. This then should prompt scholars and practitioners to step away from uniform financial models of accountability, which run the risk of excluding several important accountability relationships.

I have also shown in this chapter the need for further investigation of the relationship between operational context and accountability. I found an association between financial efficiency and the types of stakeholders the leaders of TNGOs focused on. However, it is not clear whether managing a more efficient organization according to standards often imposed by *patrons* and *peers* strengthens a focus on accountability to *patrons*, including donors, or whether other mechanisms are at play. Further research is needed to understand this

dynamic. Perhaps the most intriguing finding is related to the sector of activity and the size of an organization. Environmental leaders distinguished themselves from leaders operating in other sectors because of their lack of emphasis on accountability to *clients*. This suggests that the type of issue addressed by an organization, or the field in which it operates, constrains its ability to be accountable to all stakeholders. This lack of attention can be attributed to the “diffuseness” of the stakeholders of environmental organizations and prompts the question of whether one can really have a “one-size-fits-all” accountability approach. By understanding accountability as a set of interconnected pieces, one can recognize that the leaders of TNGOs care differently about their stakeholders and that variations in the pattern are associated with the sectors of activity. Finally, I found that all large organizations attend largely to their *patrons*, and much less to their *clients*. Again, this warrants further exploration to understand whether the infrastructures needed to manage large amounts of money distance the leaders of these organizations from the people they claim to represent. With the recent emphasis on participatory models of accountability, it is important to recognize that the type of organization will affect accountability relationships.

Lastly, here is a summary of the research propositions in need of further exploration that emerged from my analysis in this chapter.

- Management demands and standards originating from the *patrons* of an organization will have an effect on the financial health of the organization.
- The issue or sector of activity of a TNGO constrains the type of stakeholders with whom it can engage in its accountability relationships.

- There is a self-reinforcing effect as the leaders of large organizations attend more to stakeholders that will provide them with more resources (*patrons*), as opposed to the leaders of small organizations.
- The more complex an organization is, the less its leaders will emphasize their accountability to the people they claim to represent.

# 6

## Response: Accountable how?

The third basic question that one should answer to understand TNGO accountability is linked to the ways in which TNGO leaders implement their accountability. In the previous chapters, I have discussed the *definition* and the *audience* of TNGO accountability. As I noted discussed in chapter 2, practitioners in the sector have a wide range of *tools* and *processes* they can use to implement their conceptions of accountability and respond to the stakeholders making demands. This includes answers to the question: “Accountable how?” As I will discuss in chapter 7, implementation is not without its challenges, as TNGO leaders struggle to match their definition and their audience to the suitable response and suffer what Carman (2010) described as “target confusion”.

### Organization of the Chapter

I have organized this chapter as follows. First, I explore how TNGOs leaders respond to accountability demands by presenting data from the interviews. Second, I explore how

the operational context is related to these various responses to accountability.

## Response

In this section, I present the distribution of answers to the question: “What strategies or activities does your organization use to strengthen its accountability?” Respondents discussed the implementation of accountability in their organizations in different ways. I present in Table 6.1 the general distribution of answers.

Table 6.1: How does your organization strengthen its accountability?

Strategies/Means mentioned <sup>a</sup>	Frequency of mentions	Percentage of respondents N=152
Evaluation & Auditing	111	73.0
Disclosure & Transparency	75	49.3
Consultation	59	38.8
Codes & Standards	55	36.2
Training & Learning	9	5.9

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

TNGO leaders most often mentioned evaluation and auditing (73.0%) as their preferred response strategy. Answers classified under that theme referred to regular audits such as monthly visits to the field. An environmental leader noted: “We’ve hired outside eval-

uators - that's a scary thing to do, but it's important." Another respondent stressed the importance and the uneasiness of an independent evaluation:

one of the things that has been very important to me is to have truly independent evaluators and I prepare my board for this. The first time around I said, you know if we went to a consultant, we could get a wonderful evaluation but I don't think you could trust it because they'd want to be, you know they'd want a return engagement. Um, but if I had a cantankerous professor, they're going to, you know they're going to give us maybe a C+. I just want you to be prepared that we've asked for the review, and that the endorsement we'll put [it] on our website (Environmental Leader) .

As the respondent noted, evaluations do not always yield pleasing results, and the organization and its board must be prepared for, and open to, this outcome. The same environmental leader later added:

we'll, we'll see what happens in this next round. But I think to hire an external independent evaluation is one of the best ways to get accurate review as opposed to the false precision of measuring benchmarks that are listed simply because they're easily measurable when conservation and international activities are so fraught and complex, and different in different countries .

Respondents noted the challenges of conducting a meaningful assessment:

USAid puts you through a more formal monitoring and evaluation process where you identify indicators and provide that sort of accountability. I am a little bit more cynical of that stuff. I think you go through the motions and show what is there, provides some proof, but I think what we try [is] to link people to what we are doing, our donors to what we are doing in a more subjective way so they know what we're doing (Environmental Leader).

The second, and most often discussed, response to accountability is disclosure and overall transparency (49.3%). About the importance of transparency, another environmental leader noted:

transparency was a word we kept talking about to make this [accountability] as a strategy. I mentioned earlier, I was being critical of fair-trades websites, I don't think it's too transparent. We've taken great pains to be extremely transparent in our website, as part of that, as part of our strategy overall .

Another important strategy is linked to participative approaches to accountability. Of the respondents, 38.8% mentioned adopting some form of consultation with their stakeholders as part of their accountability process. A leader operating a conflict resolution TNGO stated, as part of their evaluation strategy:

we try to build in measures of evaluation in every project and you know it's like these conferences, we'll have questionnaires and ask people to anonymously fill out the questionnaires and give it to me back. On the roundtable we have constant feedback from participants because they help set the agenda. They help with invite the people and so it's not a big distance between the funders, the people who keep us alive and the output (Conflict Resolution Leader). .

This respondent's answer describes why it is important to include stakeholder feedback in their accountability responses. Ultimately, as the leader noted, it is stakeholders who set (or perhaps should set) the agenda for an organization claiming to act on their behalf. This exemplifies the need for a diversity of strategies congenial to a broad range of stakeholders. While one type of response to accountability demands, such as disclosure and transparency, might satisfy donors, other stakeholders' needs could be met by participatory strategies, which are not as tangible as disclosing financials.

The fourth strategy consisted of adopting codes of conduct and external standards (36.2% of respondents). Respondents often referred to rating agencies, as this brief exchange with the interviewer illustrates:

**Respondent:** Are you also familiar with this Better Business Bureau for Nonprofits?

**Interviewer:** Yes. About their rating and so on?

**Respondent:** Yeah. So, they have twenty or twelve, I can't remember how many standards - they have quite a number of standards, I think it's twenty. We now meet all of their standards, and there are quite a number of organizations that do not, and so, I actually found them to be very difficult to work with. But when I read through their standards, I said, you know, "it makes sense" (Development Leader) .

Interestingly, only a third of all leaders discussed some form of standards when asked about their implementation strategies. This is surprising, given that all TNGOs in the sample were rated by Charity Navigator. As of November 2010, 61 organizations (40.1%) included in the sample displayed their Charity Navigator credentials on their websites.

Lastly, the least emphasized response strategy referred to the need for training and organizational learning (5.9% of respondents). One respondent described a strategy for implementing accountability in this way: "We're always changing the systems to try to get better reporting, better accounting, making it easier, less time consuming. We just try to get better at all of those things with new software, with new hardware, with new training. Folks go for trainings in different things a lot." Another respondent noted: "We continue to invest in the training materials and methods we have so that we can deliver people the best possible training." While many have stressed the importance of learning for accountability purposes (Carman, 2010; Ebrahim, 2005; Scott-Villiers, 2002), I found that few leaders emphasized this. This is an important gap between prescription and actual practice.

## A complementary approach

Following a suggestion of Ebrahim (2003a), I recoded the respondents' answers for the categories *disclosure & transparency*, *codes & standards* and *evaluation & auditing* into a broader category named *tools* of accountability—discrete devices—to understand what overall response approaches leaders emphasized in their answers. Ebrahim (2003a) notes that auditing often lies on the border between tool and process. In the context of these interviews, I found that respondents most often discussed auditing as a tool used to evaluate performance; however, they did not emphasize the process aspect of auditing. They did not appear to emphasize the process aspect of auditing. I coded *discussions & consultations*, and *training, improving & qualified staff* as *processes* (Ebrahim, 2003a). Table 6.2 presents the overall distribution of answers re-classified as *tools* and *processes*.

Table 6.2: Tools and Processes for Accountability Responses

Implementation of accountability <sup>a</sup>	Frequency of mentions	Percentage of respondents N=152
Tools	118	77.6
Processes	62	40.8
Both	44	28.9

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

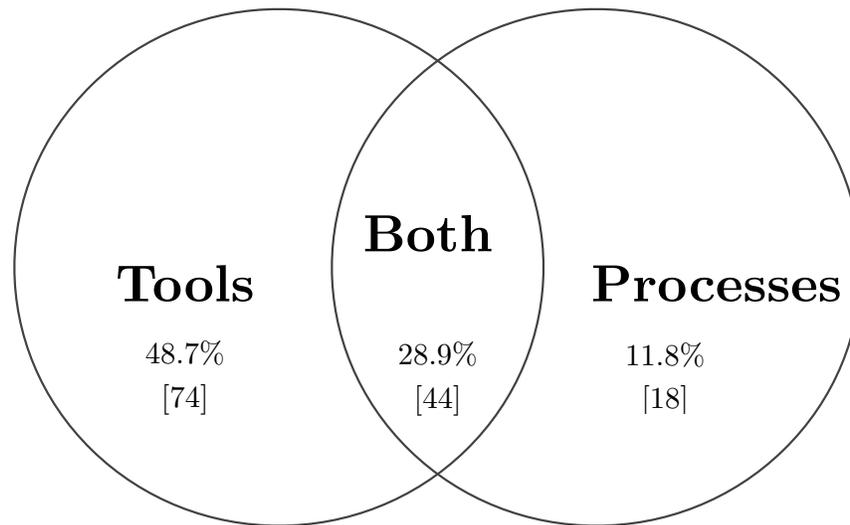
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

TNGO leaders generally lean toward to the use of *tools* (77.6%); 40.8% rely on *pro-*

*cesses* and 28.9% on both. Once again, this highlights the nuances and complexity of responding to accountability when a single strategy, such as disclosing financial is insufficient for a holistic approach. While respondents predominately mentioned tools for implementing accountability, many expressed skepticism regarding their use. For example, a respondent said: “Yes, policies are very important, but sometimes it is just a paper where we say [do] that, a paper is easier than it [actually] is.” Compared to *tools*, the use of *processes* for accountability poses challenges to TNGO leaders, since these approaches are less results-oriented and may be less effective in demonstrating outcomes. Despite these challenges, 40.8% of TNGO leaders in the sample declared using them. As I show in chapter 7, the leaders of TNGOs discussed several significant challenges to their accountability practices, and many of them were directly linked to the operationalization of the concept and its implementation.

Figure 6.1 illustrates how many respondents focused exclusively on one group of accountability responses. While 48.7% of TNGO leaders in the sample noted the exclusive use of tool-oriented responses to accountability, almost a third of the leaders (29.9%) used a mix of both strategies. Few respondents focused only on *processes* (11.8%), as they are complex and often expensive to implement. This suggests that the leaders in the sample did not focus solely on results-oriented responses to accountability demands.

The added qualitative pattern analysis of the various response strategies for implementing accountability showed interesting patterns. Table 6.3 presents only the seven most



Source: Moynihan TNGO, 2014

Figure 6.1: Accountable how? Tools and processes

recurrent patterns, which represent 60.1% of all 22 observed answer patterns, out of a total of 32 possible combinations. The remaining patterns were either unique patterns (only one strategy) or infrequent.

As mentioned previously, respondents offered few strategies for implementing accountability in their organizations. The two most recurrent patterns of answers diverged in their mention of process-oriented accountability responses (*evaluation, disclosure & transparency, and consultations*, 14 respondents) or tool-oriented solutions (*evaluation, disclosure & transparency, and codes & standards*). However, the predominance of *tools* is apparent in all of the answers. It is still surprising that despite the challenges associated with implementing meaningful accountability *processes*, and given their subjectivity and intangibility (see chapter 7).

Table 6.3: Accountable How: Emerging Patterns

Description of the pattern	Frequency	Percentage of patterns <sup>a</sup>	Cum. percentage
Evaluation Disclosure & Transparency Consultations	14	10.9	10.9
Evaluation Disclosure & Transparency Codes & Standards	13	10.2	21.1
Disclosure & Transparency	11	8.6	29.7
Evaluation Disclosure & Transparency	11	8.6	38.3
Evaluation	10	7.8	46.1
Evaluation Codes & Standards	9	7.0	53.1
Evaluation Disclosure & Transparency Consultations Codes & Standards	9	7.0	60.1

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Does Operational Context Matters?

In this section, I explore the various strategies leaders of TNGOs use to implement their accountability and examine how these relate to their operational context. Although I do not directly investigate the actual practices of accountability, but focus solely on leadership views of these practices, the analysis provides valuable information on how leaders think they should address their accountability needs and demands, and it is very telling of the ways in which these leaders operationalize the ideas they hold about accountability.

### Financial Health

The use of *tools* is not statistically associated with financial health ( $\rho = 0.59$ ), while the use of *processes* appears moderately associated with fiscal efficiency ( $\chi^2 = 2.13$ ;  $df=1$ ;  $\rho = 0.14$ ). However, the use of both set of strategy is associated with fiscal efficiency as described in table 6.4.

In comparison to the overall sample of highly efficient organizations (76.8%),<sup>1</sup> the leaders of highly efficient organizations discussed in smaller proportion (68.2%) the reliance on both *tools* and *processes* for accountability purposes. There is some indication that this difference is worth further investigation (one-tailed test,  $z = -1.16$ ;  $\rho = 0.12$ ). ). The opposite trend can be observed in the responses of the leaders of low-efficiency organizations (one-tailed test,  $z = -1.19$ ;  $\rho = 0.12$ ). Further research could shed much-needed light on the

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<sup>1</sup>As I have mentioned in chapter 5, I conducted one-sided test to evaluate if the difference in proportions was statistically significant.

Table 6.4: Financial Health Using Tools and Processes (%)

Financial Health	Tools and Processes		Total
	Not Mentioned	Mentioned	
Low	19.4	31.8	23.0
High	80.6	68.2	76.8
% of Respondents	100.0	100.0	100.0
n	(108)	(44)	(152)

$\chi^2 = 2.70$ ;  $df = 1$ ;  $\rho = 0.10$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

challenges faced by low-efficiency TNGOs in adopting a complex set of responses to accountability demands and on how this might contribute to their poor efficiency. Likewise, further investigation is needed to understand why a small number of highly efficient organizations in the sample adopt this dual strategy in greater proportion.

## Service vs Advocacy Leaders

The data do not suggest an association between the type of activity leaders engage in and the use of *tools* ( $\chi^2 = 3.37$ ;  $df=2$ ;  $\rho = 0.19$ ), *processes* ( $\chi^2 = 1.96$ ;  $df=2$ ;  $\rho = 0.38$ ) or both simultaneously ( $\chi^2 = 1.90$ ;  $df=2$ ;  $\rho = 0.39$ ).

## Sector of Activity

In regard to the type of activity, the sector of operation does not appear to be associated with the type of tool used: *tools* ( $\chi^2 = 1.98$ ;  $df=4$ ;  $\rho = 0.739$ ), *processes* ( $\chi^2 = 2.57$ ;  $df=1$ ;  $\rho = 0.632$ ) or both ( $\chi^2 = 3.02$ ;  $df=4$ ;  $\rho = 0.55$ ). This is quite intriguing, as scholars have suggested that there are context-specific responses to accountability, depending on the type of activity or sector of operation (see Brown and Moore, 2001; Ebrahim, 2003a).

## Size

While the use of *tools* ( $\chi^2 = 1.12$ ;  $df=2$ ;  $\rho = 0.57$ ) or both types ( $\chi^2 = 2.14$ ;  $df=2$ ;  $\rho = 0.34$ ) of accountability response were not associated with size, the use of *processes* suggested one. I present the results in Table 6.5.

The data suggest that the leaders of large TNGOs relied on *processes* for accountability responses in smaller proportions (12.9%) than those of small (38.7%) and mid-sized TNGOs (48.4%). This difference (8.2%) from the original sample is statistically significant (one-tailed test,  $z = -1.39$ ;  $\rho = 0.08$ ), and is paradoxical, given that one of the main complaints of TNGO leaders is linked to the costs of adopting these *processes*. One could expect that organizations with larger budgets could ‘afford’ these complex strategies.

Table 6.5: Budget Size Using Processes (%)

<b>Budget Size</b>	<b>Processes</b>		<b>Total</b>
	Not Mentioned	Mentioned	
Small	35.6	38.7	36.8
Medium	37.8	48.4	42.1
Large	26.7	12.9	21.1
% of Respondents n	100 (90)	100 (62)	100 (152)

$\chi^2 = 4.39$ ;  $df = 2$ ;  $\rho = 0.11$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Accountable how? Response

In this chapter, I have shown the various approaches TNGO leaders utilize to respond to accountability demands from their stakeholders, which are shaped by their understanding of what accountability is. I have shown that TNGOs have a wide range of strategies at their disposal, such as evaluation, disclosure, consultation, codes of conduct, standards, and learning. While leaders appeared to embrace the use of evaluation and transparency, they also paid serious attention to process-oriented approaches to accountability. I have shown that by grouping these various strategies under *tools* and *processes*, a more nuanced understanding of their practices emerges. I found that while a greater overall number of TNGO leaders emphasized *tools* or both strategies in their answers, somewhat neglecting process-oriented approaches (see Figure 6.1), the operational context became increasingly relevant for adopting the latter.

The fact that the leaders of highly efficient organizations adopted a mixed strategy in smaller proportion than the initial sample would suggest, whereas the opposite is true for small organizations. Furthermore, the data show an interesting paradox that warrants further investigation. The leaders of large TNGOs adopted *processes* as strategies for accountability response in lower proportions than their counterparts, despite having a larger pool of resources at their disposal. This stands in contradiction to the challenges discussed by the leaders in chapter 7.

# 7

## Thinking Critically about Accountability: A TNGO Leadership View

In chapters 4, 5, and 6, I discussed the various answers to accountability questions from the perspective of those engaged in global governance, and examined nuances in the answers to the three central questions. However, the TNGO leaders faced various obstacles in implementing their accountability activities and noted several areas for improvement. Understanding these challenges is key to underscoring how interconnected these questions are and to identifying the common obstacles faced by leaders in implementing accountability.

### Organization of the chapter

This chapter is organized as follows. I first discuss the three areas of concern that emerged in the interviews. I found that the leaders in this study discussed *conceptual challenges*. Generally, these fell into two groups: (1) *narrow conceptual challenges*, which focused

on the difficulties of developing metrics for accountability practices and (2) *broader conceptual or ideological challenges*, which the leaders faced in pursuing their work and which made their work appear unaccountable to others. They also discussed *governance-related challenges*, which emphasized the importance of processes and systems in the whole accountability strategy. Lastly, leaders noted several *communication-related challenges* or areas for improvement. These obstacles to accountability included pressure to conform to the financial metrics and ratings used to convey accountability, a lack of quality in the information produced by the leaders' organizations and the failure of information to resonate with various stakeholders. In the second section of the chapter, I discuss an emerging consideration in the debates: the substantive communication of accountability activities.

## **Accountability challenges for leaders of TNGOs**

Despite their effects on all dimensions of accountability, we know very little about TNGOs leaders' perceived challenges to reaching their goals. McCauley and Hughes (1991) identified twelve leadership challenges affecting domestic human service administrators. These obstacles relate to leaders' concerns about carrying out the mission of the organization; relationships with various stakeholders, most notably staff and board; external constraints on the leaders, such as time pressure; the working environment; and the management of limited resources (McCauley and Hughes, 1991). The leaders of transnational NGOs face an even more complex environment than their domestic counterparts, as they must manage accountability relationships at various levels. First, at the individual level, they often directly

engage with large donors and board members. Second, at the organizational level, they supervise and sanction the staff and their actions. Third, at the domestic/national level, they are the public image and voice of the organization. Lastly, at the transnational level, leaders balance their individual, organizational, and domestic commitments, while collaborating across borders with partners or implementing their own programs in an international context. This complexity comes with a unique set of challenges linked not only to the issue of accountability but also to the transnational character of their activities.

Leaders were asked the following question about their accountability performance: “On a scale from 1 to 5, where “1” is low and “5” is high, to what degree are you satisfied with what your organization is doing regarding accountability? Would you please explain your rating?” Responses were classified as low, medium or high. The results are presented in Table 7.1. This latent coding was based on the justifications leaders offered for their initial rating. The justifications provided a clearer sense of their accountability performance than the scale that was given. Not surprisingly, the respondents spontaneously rated their organizations as a four or a five. However, when prompted about their reasoning for such a rating, they critiqued their performance and discussed in detail the challenges they faced to improve their accountability.

For instance, 6.5% (9) of respondents expressed a low level of satisfaction, whereas 36.2% (50) expressed having a medium level of satisfaction, and 57.3% (79) perceived their accountability performance as high.

Table 7.1: Leaders' Level of Satisfaction of Organizational Accountability

Level of Satisfaction	Frequency	Percentage	Cumulative Percentage
Low	9	6.5	6.5
Medium	50	36.2	42.8
High	79	57.3	100.0
Total	138	100.0	

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

For this chapter, I inductively analyzed the justifications offered by the leaders regarding their accountability performance. Only 75 leaders provided justifications beyond their initial ratings. Focusing my analysis on these discussions, I identified three broad types of challenges to accountability performance: (1) *conceptual*, (2) *governance*, (3) *communication*. Table 7.2 presents the summary descriptive statistics. However, as I will later discuss, leaders often identified more than one challenge or area for improvement in their answers.

One respondent clearly explained a fundamental tension at play that can hinder accountability efforts and which sums up all of the challenges in terms of one core issue:

like most NGOs, we are focused more on the results, on getting the work done, and not so much on the evaluation because that takes resources, time, energy and efforts and it's a scarce and precious commodity. I think that's always a tension, and I don't think we have invested as much efforts as we could have, or should have ... (Relief Organization Leader).

Table 7.2: Challenges and Areas for Improvement Regarding Accountability

<b>Implementation of accountability<sup>a</sup></b>	<b>Frequency of mentions</b>	<b>Percentage of respondents N=75</b>
Governance	35	46.7
Communication	33	44.0
Conceptual	20	26.7

<sup>a</sup>Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Governance Challenges

Governance challenges and areas for improvement were the most often discussed topics. Leaders emphasized, on the one hand, the importance of discipline and rigor throughout the organization, and on the other, the importance of sound accountability systems and structures.

The leaders interviewed reflected on the processes needed to foster a good accountability culture within an organization, or the lack thereof. For example, an environmental leader justified a low rating by noting: “[W]e need to do a better job of internal staff accountability.” The same respondent later added: “so as a maturing 15 years organization you need systems, procedures, policies, management and stuff”. Better accountability performance is linked to the establishment of codes and procedures within the organizations. Governance

challenges, as well as accountability, are often complicated by an organization's culture and lack of discipline, as illustrated by the following excerpt:

you know we could probably be more disciplined in terms of the program staff in saying you know you really need to show impact over the next year, we're going to ask you to come back with a report at the end of the year exactly. And from where I sit, I think we probably need to be a little tougher and maybe a little more structured on that than we've been in the past (Environmental Leaders).

This candid observation about a lack of discipline in implementing and enforcing accountability processes and tools in the organization was a recurrent theme in the leaders' discussions of their accountability performance. This organizational *laissez-faire* is related to a lack of enforcement and, ultimately, a lack of monitoring of their own activities. This is not to suggest that TNGO leaders ignore their accountability problems. For example, in regard to accountability performance, one leader noted:

I'd say four, I think we do a good job but we definitely have some problems, not just that we have problems with ongoing problems gone way too long, we can see them, we're just not effectively changing them (Environmental Leader).

While praising his/her accountability strategies, another respondent noted: "I really think we're very highly accountable. Where we're not is in [our] learning systems. We try to be very accountable but I think where we don't is [in] our systems." This raises the question: Why do these organizations let accountability problems persist within their organization? Part of the answer lies in the inability to take a system approach to accountability. By focusing only on narrow aspects of the system, TNGOs and their leaders face various obstacles that can potentially lead to organizational inefficiencies.

Employee turnover and a lack of clear information systems can be added challenges to accountability. An environmental leader noted:

(...) it would be nice to figure out a way that wasn't so time-consuming to get feedback from the people overseas that we're working with to what works and what doesn't work. We were able to do that in some places where we actually have staff, (...), but where we are sending people only for a two week period, we're really not getting anywhere (Human Rights Leader).

Another remark, filed under governance challenges, highlighted the role of staff in accountability performance: "I mean you know given the size of our staff. If we had a larger staff there could be better internal controls about how money is managed. Given the size of our staff and the way that we do things, um, so a five minus, how about that?" The interesting point here is the idea that more human resources could improve accountability and oversight. However, this could also potentially increase the amount of work needed to conduct a full evaluation, thus creating increased demands on the organization.

An important lesson learned from the interviews is that transnational accountability calls for time and structure. In regard to time, accountability can be both a short-term and a long-term strategy. In the short term, ratings and signals would be the main tools used. In the long term, with repeated iterations and evaluations, learning could be developed and implemented. When working in more than one country, one cannot simply improvise, but must establish comprehensive systems that will enable the communication of internal issues. Disclosing internal issues is not without risks to an organization's relationship with its donors. Increasing competition among organizations, as well as the importance of donors

to an organization's long-term survival, makes governance issues perhaps the most difficult challenge to overcome. Furthermore, these internal systems need to consider the type of activity, the time frame, and the staff involved in accountability interactions, and they need a well tailored plan, not a generic solution.

## Communication Challenges

While the scholarship stresses the importance of financial accountability, few of the leaders interviewed explicitly linked financial challenges to accountability; rather, they emphasized two aspects of communication in their answers. First, they discussed the problematic use of ratings and financial metrics for assessing their performance. Second, they discussed the challenges linked to sharing meaningful information with relevant stakeholders.

Leaders often commented on their own rating of accountability by comparing it that done by rating organizations. One leader noted:

I think comparatively, we're probably a five and you know we rank high within Charity Navigator but we're not perfect and there are certain things for instance that we don't think (about). One of the Charity Navigators standards is to have a years worth of revenues in reserve can we justify to our donors how we're sitting on that amount of money. So I don't know that we'll ever want to meet that particular standard to get to the very highest level of Charity Navigator (Human Rights Leader).

While Charity Navigator's ratings were often perceived as potential benchmarks, respondents were critical of whether these standards were realistic to begin with.

An important tension exists between the need to externally signal accountability to

potential donors and other stakeholders, and the need to respond internally to accountability demands from the staff, members, and beneficiaries. The interviews showed a growing dissatisfaction with external ratings as being unrealistic and not representative of the work being done by these leaders and their organizations. However, despite dissatisfaction with ratings and external standards, a majority of the sampled TNGOs signaled their accountability using ratings such as Charity Navigator's. Since all the surveyed organizations were selected from the Charity Navigator's database, it is somewhat surprising to find that only 60.5% of the respondents, at the time of their interview, reported Charity Navigator's accreditation on their websites, while 30.9% did not. Though imperfect, these signaling schemes are the most readily available strategies for leaders and their organizations to demonstrate accountability. It is because these tools are available, not because they are well suited to convey accountability, that they are being used by leaders and their organizations. Therefore, it would be problematic to impute or presume a comprehensive understanding of accountability based solely on such ratings

The quality of information was a recurrent theme in the discussions. For instance, one respondent justified a rating of four by explaining: "Our website isn't as easy to navigate as it should be. The information is there [but] you got to do ten clicks instead of two clicks, it's that kind of thing [that limits accountability]". Another respondent discussed the need to share their information better:

well I don't know what else I would do, to be more accountable, maybe I should make that five, but I'll say at least a four. I mean I've been here six months, so, I'm sure there are things that we could probably do to increase accountability, maybe, maybe

a better annual report, maybe a little different format, easier to read, something like that, but I'd say at least a four (Development Leader).

This highlights the importance of the quality of information, not just its quantity, and thus requires a shift from transparency to access and the intelligibility of information for all relevant stakeholders. As this next respondent shows, too much information can also compromise accountability performance:

Four. What I could do more, in some ways, it is a four to a five, in that I do not bury my board with paperwork, okay. I am on the board of [an organization], and they will send out, they have three board meetings a year, and they will send out this kind of packet. My board packet is much slimmer than that, and I do not dump a lot of data on my board. They get the emails, they see what is going on, but a report to the board, per se, twice a year, a report to the board. Otherwise, they get the newsletters (Development Leader).

A respondent noted their satisfaction with accountability:

I'm generally happy, I can see the results that we're having, but I know that we can improve. I need help to know how we can improve. Sometimes, often, but not always, that help comes from the outside. I have a communications person working with us now two days a week (Environmental Leader).

The need for better communication is essential for many leaders in the sample, as the next comment shows: "I'm always trying to improve communications with our ever growing community, I'm always looking for ways to do that." The theme of communication was an important one and particularly for transnational organizations. Only one respondent tackled the issue of linguistic barriers to accountability:

It would be nice to be able to meet face to face with a lot of the organizations I'm dealing with. Somebody in [African Country] right now, English is his second language. He is not very good at speaking English and it has been very difficult communicating. I

will send him notes, messages, e-mails that I will labor over for hours putting something together that I think is very clear only to find out that he doesn't understand it. And I think a lot of these things if we could bring the recipient here, we could sit down with them (Development Leader).

This issue should be further investigated, particularly in the case of transnational organizations. While, presumably, many field officers should be able to communicate with local practitioners, this potential challenge to accountability remains under-explored.

## Conceptual Challenges

A first important challenge is tied to the inability of leaders to externally demonstrate their organizational accountability because of a lack of suitable metrics. For example, a leader answered critically to the request to give an accountability rating:

Um, three and a half. I think I'd like to see us have **better measures to demonstrate accountability**. I'd like to have kind of defined criteria. I'd like it to be more formalized than it is now. That there is a clear set of expectations between us and each of those different stakeholder groups and that we can demonstrate that with meaningful results. In some cases that's data, in some cases it's other ways [Emphasis added] (Development Leader).

Another leader in the same field commented: "We want to offer evidence, not just stories and good intentions but actual evidence, that based on good research methodology, that we say the impacts of a scale and the sustainability that we say that we're going to have." These answers best illustrate the general struggle of the respondents to measure and demonstrate the informal practices associated with their accountability. This particular answer highlights four interrelated issues: (1) the need for some clearly defined metrics, (2)

the importance of a consensus on the chosen metric, (3) the sharing of clear expectations among different sets of stakeholders, and (4) the importance of evaluating the accountability process. These four issues are mirrored in a lack of consensus in the literature about what exactly accountability is and about the growth of an industry of accountability standards. These standards might be well defined, but they often lack the ability to provide clear expectations to sets of stakeholders interacting simultaneously within one TNGO. Concerning accountability, the same respondent later concludes: “in the end who defines accountability? Is it just us or the other party?” This points to an important question: whose standards and expectations shape the shared understanding of what is accountability?

Respondents emphasized the fact that they felt they were accountable but that they lacked the applicable tools to communicate it meaningfully. The following exchange between the interviewer and the respondent highlights this:

**Respondent:** in terms of being accountable to beneficiaries I mean I would say that it's, that it's you know it's much lower, it's like a two. But, but not because I don't have confidence in what we're, again, coming from my math background, what, because if I say oh it's a five to benefit. Well how can I prove that, I can't. I don't have the tools.

**Interviewer:** no, I'm asking you to do kind of an estimate here

**Respondent:** ok, well I mean then, then if it's an estimate. So if it's an estimate of how accountable we are to the beneficiaries. Then I, you know I'd say it's a four.

**Interviewer:** it's a four, not a two

**Respondent:** yeah, but don't ask me to prove it  
(Development Leader).

The following respondent goes a step further:

I think we could spend more time [...] creating instruments that help us gather the information that we need. Because too many of them will tell you what they think you want to yea, because they don't want to piss you off because they want to make sure

that you keep sending volunteers... time costs money and we just don't have sufficient staff time to really be brutal, but if you guys want to figure out a tool for us to do that. You know, a real cross cultural, a real neutral way of evaluating effectiveness [and accountability], truthfully (Development Leader).

In regard to areas of improvement, another respondent noted: “we are learning as we grow in how to do that, and how to be more scientific about it and to define it.” This is an important problem of TNGO accountability: recycling the same accountability tools for any demand put on the organization. In other words, the most easily available tool?financial disclosure?is the main tool used to express organizational accountability, though it describes only a particular type of stakeholder relationship: accountability to patrons. This mismatch between tools and demands contributes to the growing challenges to TNGO credibility, representativeness, and efficiency in responding to beneficiaries' needs. An environmental leader suggested that these conceptual challenges were probably context-dependent and contingent upon the mission of the organization.Environmental TNGO leaders generally discussed their accountability in very diffuse terms, emphasizing its technical aspects. When discussing their challenges, they pointed to the difficulty of proving their accountability and showing results. This could mean that TNGOs' missions and contexts of operation challenge leaders in defining the type of accountability they need in order to communicate and the tools they need.

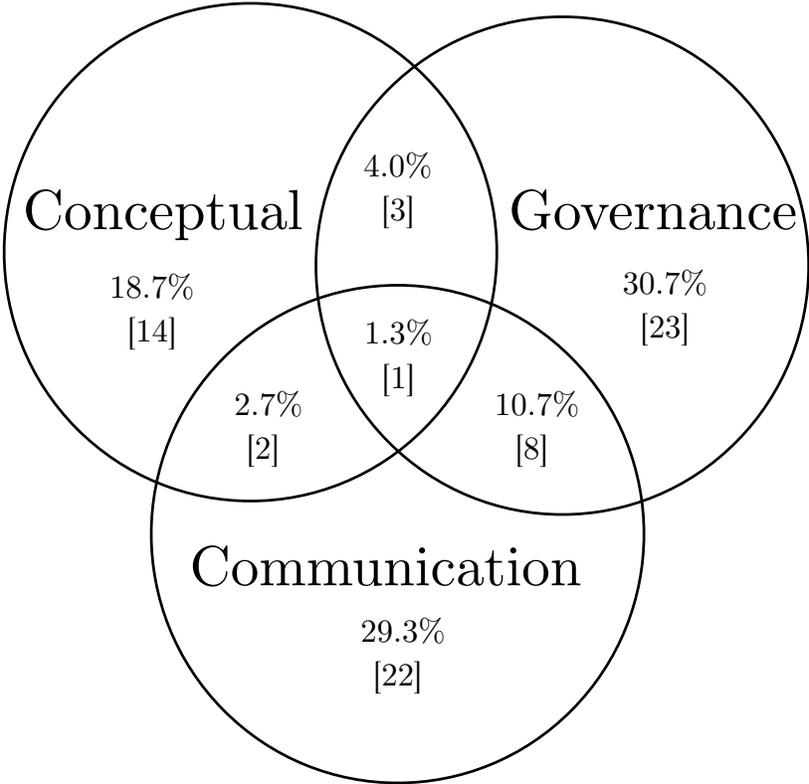
While most of the respondents explicitly addressed the issue of measurement and impact, some referred to broader conceptual challenges. For instance, one respondent pointed to beliefs or pre-conceived ideas at work against organizations like theirs: “ some people

are out to just undermine the work, some people have a stigmatic [sic] belief in violence or something. Some of them are direct, sort in a pay the government, some of it is I think originating with governments themselves who want to undermine our work....they [some people] buy into it sort of with sloppy thinking and not really wanting an honest understanding.”

The next comment justifying a leader’s answer sums up the conceptual challenges linked to the use of relevant metrics to communicate relevant information. This respondent also warns against the over-quantification of evaluation metrics:

I guess a four or five for effort but I would give us a three to four for quality learning because I think that, a lot of people in this area quote Einstein and I forget exactly the quote but he said, **‘you have got to make sure in impact that you are accounting measurable things and then you have to make sure you are measuring things that count.’** In the passion for metrics a lot of development projects get into counting what they can count but they are not necessarily the most important things. **So its not what counts, it is just counting stuff!** A lot of money is then spent counting and reporting and at the end of the day have they counted the right things? Were they the things that would really take you to impact and long term change? So its not just counting inputs rather than outputs, or rather outputs than outcomes, but the outcomes are what we want to get to. But to get there we end up counting, often times, a lot of inputs and outputs. And are we even counting the right things to make sure we are getting to the long term impact and outcomes you are looking for? Sometimes it is not easy to tell if that input will really ever get you that outcome. Is it the right input? Are the right stars in order? It might be one right input but are the other three there that you need to have the ‘perfect storm’ so to speak or ‘your ducks in order’ whatever analogy you want to have to make sure you get that outcome. So I think Einstein said ‘count things that are measurable but make sure you measure the things that count.” I think in our accountability area and impact assessment area or aid effectiveness, as a lot of people call it, we are counting the wrong things [emphasis added] (Development Leader).

One respondent addressed aspects of these three broad challenges simultaneously. At the conceptual level, the respondent noted: “I still think we’re working on the methodologies,



Data Source: Moynihan TNGO Initiative, available at:  
<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

Figure 7.1: Challenges and areas for improvement

I think we still have a long way to go.” The respondent then went on to discuss the systems needed for a systematic assessment: “You need to kind of get the chaos out of the system in order to be able to kind of look at things systematically, and therefore you know be able to report against something that you can explain.” The respondent then concluded by mentioning the challenges regarding their accountability practices, explaining that they are complying with major ratings agencies but that there is more work to be done. Figure 7.1 describes the major challenges and their overlap. Of the 75 respondents who provided an answer, few respondents discussed these challenges simultaneously. More than half of all respondents discussed either *governance* or *communication* challenges. It is interesting that the literature has mostly focused on the conceptual challenges, whereas the leaders in the sample predominately focused on other types of challenges.

## Does Operational Context Matter?

Of the challenges discussed by the respondents, only those associated with governance yielded significant statistical associations.

## Financial Health

The data suggest a statistically significant association between the financial health of an organization and the leaders’ answers. The leaders operating highly efficient organi-

zations discussed governance challenge in greater proportion than the other leaders.<sup>1</sup> This is consistent with the idea that these leaders face governance challenges when they have to respond to externally set standards (high efficiency). This balance is difficult to maintain, so that highly efficient organizations and their leaders could be more vulnerable to these types of challenges.

Table 7.3: Financial Efficiency by Governance Challenges (%)

<b>Financial Efficiency</b>	<b>Governance</b>		<b>Total</b>
	<b>Not Mentioned</b>	<b>Mentioned</b>	
Low	12.5	34.3	22.7
High	87.5	65.7	77.3
% of Respondents	100.0	100.0	100.0
n	(40)	(35)	(75)

$\chi^2 = 5.05$ ;  $df = 1$ ;  $\rho < 0.03$

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

## Service vs advocacy leaders

Leaders engaged in advocacy or service organizations also emphasized the governance

Leaders engaged in advocacy or service organizations also emphasized governance challenges.

<sup>1</sup>Although the difference of proportions are not statistically significant for low efficiency organizations (one-tailed test,  $z = 0.69$ ;  $\rho = 0.25$ ) and for high efficiency organizations (one-tailed test,  $z = -1.07$ ;  $\rho = 0.14$ ).

This difference was most notable for leaders of advocacy organizations (40%).<sup>2</sup> The leaders of service delivery organizations (37.1%) were also focused on governance challenges. It was the leaders who operated both types of TNGOs who did not emphasize governance challenges (only 22.9%). These types of organizations are very complex, so that it is surprising that they did not focus on these challenges, or at least were not on a par with the other leaders.

Table 7.4: Main Activity by Governance Challenges (%)

Activity	Governance Challenges <sup>a</sup>		
	Not Mentioned	Mentioned	Total
Advocacy	12.5 (5)	40.0 (14)	25.3 (19)
Service	67.5 (27)	37.1 (13)	53.3 (40)
Both	20.0 (8)	22.9 (8)	21.3 (16)
% of Respondents (n)	100 (40)	100 (35)	100 (75)

Chi<sup>2</sup>(2)=8.87;  $\rho=0.01$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

<sup>2</sup>Although the difference in proportion is not statistically significant (one-tailed test,  $z = 0.90$ ;  $\rho = 0.18$ ) and for service delivery leaders (one-tailed test,  $z = -1.02$ ;  $\rho = 0.16$ ).

## Sector of activity

Lastly, I found interesting associations between the sector of activity and the governance challenges discussed by leaders, which warrant further investigation.<sup>3</sup> This association implies that leaders operating in different sectors will emphasize their governance challenges differently. Although I did not find statistically significant differences in the proportions, this association adds to the empirical evidence suggesting that context should be considered when discussing accountability.

## Size

I found no association between the size of an organization and the propensity of its leaders to discuss specific challenges.

## Emerging Challenge or Potential Solution: Communicate What?

All these challenges highlight how *communication* has received little attention from academics and practitioners. The attention has been focused on answering the three core questions linked to accountability, but has failed to reflect on the next step once these questions have been answered: *Communicate what?*

Some scholars have emphasized the need for a better understanding of the effects of

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<sup>3</sup>Although the differences of proportions are not statistically significant.

Table 7.5: Sector of Activity by Governance Challenges (%)

Sector	Governance Challenges <sup>a</sup>		
	Not Mentioned	Mentioned	Total
Environment	10.0 (4)	14.3 (5)	12.0 (9)
Human Rights	10.0 (4)	20.0 (7)	14.7 (11)
Development	37.5 (15)	40.0 (14)	38.7 (29)
Relief	35.0 (14)	11.4 (4)	24.0 (18)
Conflict Resolution	7.5 (3)	14.3 (5)	10.7 (8)
% of Respondents (n)	100 (40)	100 (35)	100 (75)

$\chi^2=6.72$ ;  $df=4$   $p=0.15$

<sup>a</sup> Percentages have been rounded.

Data Source: Moynihan TNGO Initiative, available at:

<https://www.maxwell.syr.edu/moynihan/tngo/Data/>

transparency on accountability (Fox, 2007), and recent interest has focused on the use of social media and the internet for transparency, responsiveness or accountability purposes (Dumont, 2013; Saxton et al., 2007; Saxton and Guo, 2011; Saxton et al., 2011). However, none of these recent studies has addressed the challenges faced by leaders in communicating their accountability; rather, the focus has been on the outcomes. Furthermore, they have emphasized the transparency and disclosure of information without addressing its relationship with definitions, audiences, and responses to NGO accountability.

As I have shown in this chapter, TNGO leaders struggle with the operationalization of accountability as they fail to meaningfully communicate what they do. While an organization might have various strategies for implementing accountability, none of these strategies will be effective if the organization does not convey the relevant message to the intended audience. The data reveal an important emphasis on communication that was not captured by the initial codebook of the Moynihan TNGO Initiative. The theme of *communication* is relevant to TNGOs and their leaders, as it highlights the boundaries between internal and external accountability strategies. An organization can perceive itself to be very accountable internally but can still struggle to convey this important message.

In this section, I explore more closely the mention of communication by TNGO leaders in the interview data. I surveyed all the accountability answers of each core question—accountable to what, to whom, and how?—to understand the relationship between the communication strategies organizations deploy and how and to whom accountability messages

are relayed. While discussions of the challenges clearly stressed the importance of communication in accountability discussions, the theme of communication was also present when leaders discussed the three core questions of accountability.

When asked about their definitions of accountability, 11.1% of the respondents linked accountability with communication. For example, the leader of a development TNGO noted:

That is [accountability] the spirit of what we communicate has integrity, and therefore is accountable to who we really are. And so accountability and communications are just so meshed with each other...How do I communicate truthfully what we do? (Development Leader).

Interestingly, this respondent points to the importance of communication when defining accountability. The content and the intent become central to the whole accountability process.

Similarly, an environmental leader said:

... [B]eing really transparent about the successes that we have and the failures and struggles that we have, and try to communicate honestly, so that they [stakeholders] feel as though their support is respected and their opinions are, are given voice (Environmental Leader).

The notion of stakeholder representation is a recurrent theme in accountability discussions. Since TNGOs' organizing principles are often linked to a group they claim to represent, it is surprising not to see a more extensive discussion of the link between communication (what you communicate and how) and accountability within the literature. Another respondent from a human rights organization defined accountability as a communication strategy and discussed the issue of representation:

Well it's like a communication strategy, but there are 17 types of communication strategies. So there, I don't know how many are accountable. One level of accountability is that when you are advocating something in the name of civil society or whatever that you can demonstrate that this isn't an effort of a few individuals who are trying to claim they represent the people. I think that's one of the common problems that you would have on almost every level in human society if a few people trying to say: well, we're speaking for...(Development Leader).

This leader not only noted that there are various accountability strategies available, but that conveying a message that is meaningful in respect to which stakeholders one claims to represent is central to understanding what accountability is. This reinforces the suggestion that ideas and frames of reference must be considered in relation to those whose interests they affect (Sell and Prakash, 2004, 168).

Another emerging theme was connected to communicating the impact of the organization to its stakeholders. This differs from solely disclosing financials. A respondent illustrated this by remarking on "communicating with our donors as to what we're doing and the kind of work that we are doing, giving them examples of the kind of social change that we can create". When asked to whom they felt accountable, another stated, "[o]ur financial accountability is very important to us because we know that you want to be able to communicate to your constituents, all of them, not just your donors that you use the money well". This last comment highlights the importance of the content of what is being communicated in relation to its audience. Monies being spent "well" can mean very different things to the various stakeholders of a single organization. This potential contradiction can lead to conflicts between stakeholders, which reinforces the need for good, meaningful, and effective accountability communication.

Three key themes warrant further exploration. The first is the issue of the content of communications. The importance of principles that guide accountability was an important topic. Leaders emphasized the integrity and truthfulness of communications. Similarly, when defining accountability, the TNGO leaders emphasized principles. This reinforces the idea that a consideration of TNGO accountability must acknowledge the principled ideas and material incentives of organizational leaders. Second, the leaders linked the notion of representation with accountability. If a TNGO and its leaders want to be accountable, they must ensure that the messages they convey represent the various, and occasionally conflicting, views within an organization. This requires another important level of work as well, to translate and promote access to the information. As Fox (2007) noted, transparency does not equate to accountability, as it does not necessarily promote access to all of the stakeholders involved in accountability relationships. Lastly, the question of the content of accountability messages highlights the importance and difficulty of conveying the impact of an organization to stakeholders. One can effectively communicate through financial statements, but leaders still struggle to communicate accurately to various audiences what exactly these financials signify in terms of achievement. In the next section, I offer a framework that enables one to understand what needs to be communicated in relation to which audience one is seeking to engage with, as well as the processes and tools that enable this.

## **Accountability challenges: An overview**

In this chapter, I have discussed the three emergent challenges discussed by the leaders: governance, communication, and conceptual challenges. When discussing governance challenges, the most-cited type, leaders not only emphasized the importance of discipline, but also the paramount necessity of developing accountability systems and structures. I found that the staffing of these organizations was fundamental to overcoming governance challenges. Communication challenges were associated with the information side of accountability, including the content of the information disclosed. This is an important, yet under-discussed, challenge, particularly in relation to transnational NGOs. Lastly, I discussed the conceptual challenges emphasized by the leaders. These challenges are tied to the leaders' inability to find or develop suitable metrics that represent their ideas about accountability. As noted previously, despite the fact that more than half of the leaders discussed governance or communication challenges, the literature emphasizes conceptual challenges. I also found that governance challenges were associated with various operational contexts aside from budget size. This finding warrants further investigation into which aspects of each operational context matter, and why.

# 8

## Conclusion

### Lessons Learned, Moving Forward?

#### Overview of findings

This research project has focused on TNGO leadership views of accountability. Through the open-ended answers of 152 TNGO leaders, I have explored the core accountability questions: “What is accountability?” “Accountable to whom?” and “Accountable how?” I have shown that a qualitative and quantitative analysis of the leaders’ views gives us important insights into these debates. First, the leaders in the sample expressed a complex and nuanced view of these important questions.

For instance, in chap 4, I showed how leaders’ definitions of accountability could be characterized according to principled, material, and regulative frames. Using QPA, I demonstrated that despite emphasizing the material aspects of their definitions of accountability,

the leaders most often offered a nuanced view balancing their ideals and their financial incentives. While scholars have debated over the dichotomy between principles and material interests, the analysis of the leaders' perspectives shows a third frame for their definitions, related to the regulative structures (formal or informal) in which they operate. This further challenges the simplistic view of the motivations behind an organization's behavior. Focusing on a simple tension between the goals, values, and missions of an organization and its material interests does not capture the reality in which these practitioners function. Their transnational operating environment further complicates their activities. I have shown how different accountability realities are contingent on the sector in which an organization operates. For example, I found that the leaders of environmental, human rights and development TNGOs subscribe to a more complex understanding of accountability, one that includes all three definitional frames (material, principled and regulative) in greater proportion than their peers in relief or conflict resolution organizations. This finding provides us with several guiding propositions that should be tested in future research.

In chapter 5, I showed that while TNGO leaders emphasize their accountability to patrons (upward accountability), they most often perceive their accountability to be a balancing act between their patrons and their clients. Therefore, models of accountability focusing mainly on the patrons of an organization run the risk of exacerbating accountability conflicts between stakeholders and promote one narrow view of accountability. I found an association between the financial efficiency of a TNGO and the leader's perceptions regarding to whom they should be accountable. The more efficient the organizations they lead, the more TNGO

leaders tend to shift their attention to their patrons. This, however, could be the product of a self-reinforcing dynamic; further study is warranted to understand the underlying mechanisms. Lastly, the types of activities leaders are engaged in seem to relate to which stakeholders they emphasize. For instance, environmental leaders paid no attention to their “clients.” One could argue that the diffuseness of their stakeholders could explain their lack of focus. This also reminds us that a “one-size-fits-all” accountability approach cannot yield meaningful results for TNGO leaders who understand accountability as something else.

In chapter 6, I discussed the range of tools and processes available for responding to accountability demands. Very few respondents relied solely on one process tool; rather, they expressed marked preferences for combinations of strategies. While the strategies tended to focus on the short term, the mix of implementation methods, although incomplete, was quite varied. For instance, the most common strategies for responding to accountability demands consisted of the use of evaluations, the disclosure of information, and consultations with stakeholders (10.9% of respondents). Respondents favored the use of one exclusive tool at a rate of almost four to one. However, a considerable proportion of these respondents discussed their accountability responses in more nuanced ways than the data initially suggested. The findings indicated that there is some degree of association between the level of financial health and the propensity to rely on both tools and processes of accountability. Further research should pay attention to the direction of this relationship. The lack of association between the type of sector and the leaders’ choices of accountability responses is surprising, given that it is often assumed that accountability responses depend on the context. This lack of association

might remind us of the importance of stakeholders, which I found to be associated with the sector. A lot of emphasis has been put on the means of implementing accountability rather than on the relationships involved. This myopic view favoring responses promotes an accountability industry and the “fetishization” of particular approaches considered to be legitimate, when the context and the people involved might require a more complex approach.

More generally, the evidence throughout this research project shows leaders often pointing out the inappropriateness of the available tools and the failure of standards to meaningfully communicate their accountability. They were also quite candid about their own failure to practice what they preach within their organizations.

In chapter 7, which examined the leaders’ conceptual challenges, I proposed three potential solutions. First, TNGO leaders need to clearly identify their accountability audience and specific targets in order to present relevant and meaningful metrics to the stakeholders involved. This is essential to avoiding “accountability dissonance,” the use of mismatched responses when addressing an audience’s demands. Second, TNGO leaders need to promote consultation and the direct alignment of their accountability goals with the implementing staff. This can not only promote organizational learning, but also foster staff accountability. Third, leaders must clearly identify their accountability frames (principled, material, or regulative) to enable the coherent evaluation of these ideals. In conflating all the pieces of the accountability puzzle, TNGO leaders are not well equipped to justify their decisions and make themselves accountable to other stakeholders than themselves. In regard to the

governance challenges that I have identified, I suggest two main solutions. The first is to promote transparency beyond financial disclosure; the second is to implement clear internal governance structures that will enable TNGO leaders to more efficiently identify areas where enforcement and monitoring are needed to minimize the lack of institutional discipline. Lastly, to address signaling challenges, I suggest developing short- and long-term evaluations and promoting the dual reporting of goals. Evaluating long-term goals with discrete, short-term tools can contribute to the promotion of “accountability dissonance” within the organization,

An important lesson one can learn from the leaders’ accounts relates to the importance of communicating accountability. If one takes the position that accountability is a relational concept, thus making the leader an essential participant in all accountability relationships, given her or his supervisory role in the organization, then leaders must demonstrate a contextual understanding of their accountability. To communicate effectively with the various stakeholders, a leader must consider several components of the accountability relationships they navigate. Defining accountability in terms of those with whom they are interacting can enable TNGOs and their leaders to devise tools and assess whether they are suitable. Responding to accountability demands from beneficiaries with the same tools used to respond to donors’ demands does not provide the appropriate information and can potentially lead to “accountability dissonance,” where tools do not match the audience or the definitions of what leaders are trying to accomplish. This important problem stems from a fragmented understanding of what accountability is, to whom one should be accountable,

Table 8.1: Summary of Research Findings: What is Accountability?

	Main Themes	Key Findings
<b>Definition</b> <i>What is Accountability?</i>	<p><b>Material</b> → results, management, disclosure</p> <p><b>Principled</b> → organizational goals, missions, values</p> <p><b>Regulative</b> → formal/informal rules, codes, laws, standards</p>	<ul style="list-style-type: none"> <li>• While material themes are prevalent in the leaders' discussions, they conceptualize accountability as a combination of both material and principled considerations.</li> <li>• Leaders engaged in advocacy focus on material understandings of accountability in greater proportion than others.</li> <li>• Leaders engaged in service-oriented activities expressed a more nuanced view of accountability, integrating all three aspects of accountability definitions.</li> <li>• TNGO leaders put more emphasis on the internal aspects of regulative accountability than on external rules, laws, standards, or codes.</li> <li>• Leaders of Environmental and Human Rights organizations express the most complex views about accountability.</li> <li>• Leaders of Relief and Conflict Resolution organizations express the most narrow views about what accountability is.</li> <li>• Despite the importance of laws, standards, and rules in their sector, leaders of Conflict Resolution do not pay attention to the regulative aspects of accountability.</li> <li>• Leaders of large and mid-sized expressed the most balanced views about accountability in comparison with leaders of small organizations.</li> <li>• Despite access to larger financial resources, leaders of larger TNGOs emphasize the material aspects of accountability in greater proportion than leaders of small organizations.</li> </ul>

how one should respond to accountability and what one should communicate for accountability purposes. Without the communication component, the accountability frame is not fully complete, integrated nor productive.

Lastly, I present in table 8.1, 8.2, 8.3, 8.4 summaries of the general research propositions derived from the empirical analysis in this research project. These lay the groundwork for developing specific research hypotheses to be tested empirically in future work on TNGO

Table 8.2: Summary of Research Findings: Accountability to Whom?

	Main Themes	Key Findings
<b>Audience</b> <i>Accountable to Whom?</i>	<p><b>Patrons</b> → those providing TNGOs with goods and services</p> <p><b>Clients</b> → recipients of goods and services provided by patrons</p> <p><b>Self/Peers</b> → those accountable to the goals of the organization, its staff, supporters and non-paying members</p>	<ul style="list-style-type: none"> <li>• Leaders of engaged in service-oriented activities focus in greater proportion on their peers and self-accountability than other leaders.</li> <li>• Leaders of Environmental and Conflict Resolution organizations are less likely to emphasize their clients than leaders in other sectors.</li> <li>• All leaders of larger TNGOs perceive themselves to be accountable to patrons.</li> <li>• TNGO leaders of smaller organizations pay more attention to their clients than those from larger organizations.</li> </ul>

Table 8.3: Summary of Research Findings: Accountable How?

	Main Themes	Key Findings
<b>Response</b> <i>Accountable How?</i>	<p><b>Tools</b> → discrete devices emphasizing outcomes</p> <p><b>Processes</b> → put emphasis on the broader course of action</p> <p><b>Both</b> → relying on tools and processes simultaneously</p>	<ul style="list-style-type: none"> <li>• TNGO leaders generally favor tools to implement their accountability.</li> <li>• Leaders from low efficiency organization rely on both tools and processes at greater proportions than those of highly efficient organizations.</li> <li>• Leaders of smaller TNGOs relied on processes in greater proportion than those of larger organizations.</li> </ul>

Table 8.4: Summary of Research Findings: Accountability Challenges

	Main Themes	Key Findings
<b>Challenges</b>	<p><b>Governance</b> → discipline, systems &amp; structures</p> <p><b>Communication</b> → information and content</p> <p><b>Conceptual</b> → operationalization, ideology</p>	<ul style="list-style-type: none"> <li>• Leaders adopting a system approach to accountability can overcome governance challenges.</li> <li>• Leaders can develop short-term strategies (ratings &amp; signals) with long-term strategies (repeated iterations) to promote learning.</li> <li>• Financial efficiency, sector of operation, main activity is associated with governance challenges.</li> </ul>

accountability.

## Accountability Puzzle For An Integrated Approach

I have highlighted in chapter 2 how the concept of NGO accountability is complex, multidimensional, relational, blurry, and multidisciplinary. Furthermore, I mentioned that the key accountability debates were clustered around the : “Accountable to what?” “Accountable to whom?” and “Accountable how?” I stressed the interconnectedness and interdependence of these questions, but one should not presume that they follow a sequential order (definition → audience → response). An organization or an individual might know to whom they would like to be accountable and define their accountability accordingly; however, they may not be clear about how to implement it (audience → definition →

response). Another organization could decide they favor a type of tool and process in their accountability interactions and thus target a specific audience and define their accountability goals accordingly (responses  $\rightarrow$  audience  $\rightarrow$  definition). Given this lack of directionality among these core questions, an overarching framework must stress the various relationships between them. To understand these linkages and the need to contextualize each of these important questions, I propose the analogy of a puzzle in which each piece represents one of the key question related to accountability. Once put together, these pieces create a “system” approach to accountability. This analogy is helpful for illustrating how integrated, interconnected and interdependent these pieces of the broader TNGO accountability picture are. Focusing on only one or two pieces of this puzzle, as many scholars have done so far, provides incomplete answers to the questions and does not allow for much organizational learning: Where exactly are the problems located?

As illustrated in figure 8.1, to understand NGO accountability, I suggest that we consider accountability as consisting of four interconnected pieces: definition, audience, response, and communication. Considering accountability in this way allows us to avoid several challenges and to structure an analysis of how people within these organizations, particularly the leaders, view their own accountability. One can then compare and contrast various accountability representations across different operational contexts and understand the implications of one aspect of accountability in relation to the rest. Furthermore, this analytical framework highlights the relational, multi-dimensional, and complex aspects of one, forced, all-encompassing definition, as each piece is constitutive of the whole accountability repre-

sentation. This framework is not tied to academic boundaries and thus avoids discipline specific assumptions, yet it requires that we consider all of these aspects simultaneously in our analysis.

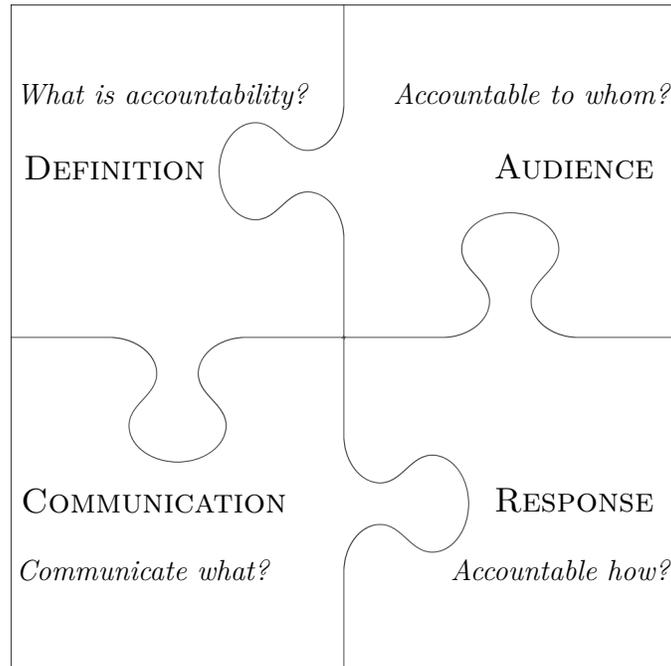


Figure 8.1: Accountability puzzle

While in their discussions scholars have emphasized definitions, audiences, and the types of tools used for accountability purposes, as I explained in chapter 2, less emphasis has been put on the messaging itself. Most of the discussions have associated accountability with a greater need for transparency and disclosure, without talking about how the sharing of information links back to the other aspects of accountability. For example, disclosing specific information about activities is one strategy for responding to accountability demands, but the content of the message not just about the act of disclosing; it should be related to what accountability means in a particular context and to the audience of the message.

Transparency generally refers to the idea of disclosure and reporting information or data. However, the act of reporting is not a sufficient condition for accountability; rather, it is a basic condition for observing accountability in an organization. A growing push toward the digitalization of organizational documents and their online disclosure increases pressures for public transparency. These disclosure pressures, often equating accountability with organizational transparency, are founded on the assumption that more transparency necessarily leads to more accountability. However, “too much” transparency can lead to an overwhelming amount of information for stakeholders to decipher and can, in fact, hinder overall organizational accountability (Fox, 2007, 667-668). Fox (2007) distinguishes among various kinds of transparency: namely, “opaque,” “fuzzy” and “clear.” In the case of fuzzy transparency, organizations make information accessible, but not necessarily reliable or meaningful for evaluating their overall performance. In the case of clear transparency, the information is both accessible and useful for organizational assessments (Fox, 2007, 667). Therefore, the framework that I propose also includes means for understanding how the message of accountability is interconnected with the definition, audience and implementation of accountability, and the response to accountability demands.

## **Accountability Dissonance and Messaging**

Part of this project demonstrated that TNGOs and their leaders are actively trying to implement accountability. Therefore, the relevant question is not whether they can fulfill a “democratic” ideal of accountability, but rather why they are struggling with their account-

ability strategies. I explain this gap by the concept of “accountability dissonance.” I argue that the leaders in this study are afflicted with ADD (accountability dissonance disorder). Leaders express their accountability ideas with tools and processes that are mis-matched to their definitions and audiences. To solve this problem, I propose to integrating the what, who, and how of accountability into a larger framework. I suggest that we must add a fourth important piece to these accountability discussions: the communication component, which is at the center of this accountability dissonance. As I showed throughout the empirical chapters, the communication of accountability is an essential theme in all accountability discussions, yet it has been widely overlooked by scholars. Leaders often expressed complex views about their accountability and struggled to effectively communicate their organizational practices.

I argue that the communication component links the audience with which a leader establishes accountability relationships, the implementation strategies TNGO leaders deploy within their organizations, and most important, the substance of what is being communicated linking with what a leader understands accountability to be. Since this project tackled the issue of accountability from a leadership perspective, the next steps will be to study the diffusion of what is being communicated through the various decision-making levels of a transnational organization. Do leaders conceptualize accountability the same way regional managers, staff, donors, partners, and recipients do? Which components of the accountability puzzle does each of these various stakeholders emphasize and which do they neglect? This last piece of the puzzle, albeit preliminary, aims to stress the boundary between what is being

done within an organization regarding accountability and what is being communicated to external stakeholders of the organization.

I asked in the introduction, “Who guards the guardians?” The answer, simply stated, is: they guard themselves. While they do face some constraints regarding their formal legal requirements, the leaders of TNGOs have developed a rich array of tools and processes for holding themselves accountable. However, their biggest challenges remain in communicating their practices and thus addressing their perceived lack of accountability. This gap persists and is exacerbated by accountability dissonance disorder. Implementing better communication and integration among these core aspects is the next step in fostering TNGO accountability.

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# Appendix A

## Moynihan TNGO Study Sample: Organization List

**Important disclaimer:** Please note that the list provided is in alphabetical order only and is not organized by any other characteristics of the sample. This was done to respect the anonymity of the respondents.

Action Against Hunger USA  
Adventist Development Relief Agency  
Advocates International  
Africare  
Aga Khan Foundation USA  
Albert Einstein Institution  
Alliance for Global Justice  
Alternative Gifts International  
American Himalayan Foundation  
American Jewish World Service  
American Near East Refugee Aid  
AmeriCares  
Assist International  
Baptist Medical and Dental Mission International  
Bat Conservation International  
Books for Africa  
CARE  
CEC ArtsLink  
Center for Biological Diversity  
Center for Constitutional Rights  
Center for Defense Information  
Center for International Policy  
Center for Victims of Torture

Child Family Health International  
Childcare International  
Children Incorporated  
Children of the Americas  
Children's HeartLink  
Children's HopeChest  
Choice Humanitarian  
Christ for Humanity  
Christian Foundation for Children and Aging  
Christian Freedom International  
Christian Relief Fund  
Church World Service  
Citizens for Global Solution Education Fund  
Concern Worldwide US  
Conservation International  
Crosslink International  
CURE International  
Disarm Education Fund  
Doctors Without Borders USA/MSF-USA  
ECHO  
EcoLogic Development Fund  
Environmental Law Institute  
Esperana  
FAME  
Family Care International  
FCNL Education Fund  
Floresta USA  
FOCAS  
Food for the Hungry  
Freedom From Hunger  
Friendship Bridge  
Fund for Peace  
GeoHazards International  
Global Exchange  
Global Fund for Children  
Global Volunteers  
Globus Relief  
Grameen Foundation USA  
Greenpeace Fund  
Half the Sky Foundation  
Heifer International  
Hesperian Foundation  
Hope International  
Hope Worldwide

Hunger Project  
International Animal Welfare Fund  
International Book Bank  
International Center for Research on Women  
International Children's Care  
International Community Foundation  
International Eye Foundation  
International Foundation for Education and Self-Help  
International Gay and Lesbian Human Rights Commission  
International God-Parenthood to Herceg Bosnian Children Association  
International Health Care Foundation  
International Medical Corps  
International Orthodox Christian Charities  
International Relief Teams  
International Rescue Committee  
International Rivers Network  
International Youth Foundation  
Interplast  
Islamic Relief  
Kids Alive International  
Kiwanis International Foundation  
Lifewater International  
MADRE  
MAF Foundation  
Matthew25Ministries  
MedShare International  
Mercy Corps  
Middle East Children's Alliance  
Minnesota Advocates for Human Rights  
Mission Without Borders International  
Mobility Project  
National Peace Corps Association  
Needful Provisions Inc.  
New Israel Fund  
Northwest Medical Teams International  
Operation Compassion  
Outreach International  
OXFAM America  
Partners in Health  
Partners Worldwide  
PATH  
Peace Action Education Fund  
Physicians for Human Rights  
Physicians for Peace Foundation

Plan USA  
Ploughshares Fund  
Rainforest Action Network  
Rainforest Alliance  
Rainforest Foundation US  
Refugees International  
Resource Exchange International  
Rights Action  
Robert F. Kennedy Memorial  
Sabre Foundation  
Satellife  
Save the Children  
Seva Foundation  
South Africa Development Fund  
Stop Hunger Now  
Sustainable Harvest International  
The Nature Conservancy  
The Ocean Conservancy  
The WILD Foundation  
Trees for Life  
Trees, Water, and People  
Trickle-Up Program  
Unitarian Universalist Service Committee  
United States Fund for UNICEF  
USA for UNHCR  
VIDA  
Vital Voices  
Water for People  
Water Partner International  
Wildlife Trust  
Witness for Peace  
Women for Women International  
World Conference of Religions for Peace  
World Education  
World Emergency Relief  
World Federalist Movement  
World Hope International  
World Medical Relief  
World Relief  
World Vision  
Worldwatch Institute

# Appendix B

## Moynihhan TNGO Initiative: Interview Protocol

### 1. PERSONAL AND ORGANIZATIONAL ATTRIBUTES

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#### 1.1. Personal Attributes

- 1.1.1. Where in the organization do you work (e.g., at HQ, a regional office, etc.)?
- 1.1.2. Would you please describe the specific role you play in this organization?
- 1.1.3. How long have you been in your position?
- 1.1.4. How long have you been in the organization overall?
- 1.1.5. Could you tell me if English is your first language?
  - 1.1.5.1. If not, what is your first language?
- 1.1.6. Are you a citizen of (country where language above is spoken)?
  - 1.1.6.1. If not, where is your primary citizenship?
- 1.1.7. In which city and country do you currently live?
  - 1.1.7.1. City ;Country

#### 1.2. Organizational Attributes

##### *1.2.1. Organizational Structure*

- 1.2.1.1. Now let's talk about your organization. Approximately how many full-time employees does the organization have?
- 1.2.1.2. How about volunteers? How many does the organization have?
- 1.2.1.3. Are most of the full-time employees located here or are they in other places? Where, for instance?
- 1.2.1.4. We are also interested in how organizations like yours are structured. Would you please tell me a little bit about how your organization is structured?

- 1.2.1.4.1. Probe: For example, are you a federation, a coalition of independent organizations, a unitary organization?
- 1.2.1.4.2. Probe: Are you more centralized or de-centralized?
- 1.2.1.5. Do you have any membership programs? Can you explain how membership works in your organization?
- 1.2.1.6. What role does your board play in the organization? How would you describe the organization's relationship and arrangement with your board?
- 1.2.1.7. Has your organizational structure changed recently or do you have plans to change your organization's structure in the near future?

## **1.2.2. Organizational Goals and Strategies**

- 1.2.2.1. In general, what would you say your organization is trying to accomplish?
- 1.2.2.2. Have these objectives changed any in the last 10 years?
- 1.2.2.2.1. Probe: if so, in what ways have they changed?
- 1.2.2.3. What are the major obstacles, if any, to reaching your objectives?
- 1.2.2.4. Are there any changes that you would like to see in the organization's goals and strategies, now or in the future?

## **1.2.3. Organizational Activities**

- 1.2.3.1. We're interested in how your organization pursues its mission and on which activities it focuses. I'm going to mention several different kinds of activities and I would like you to rank them from 1 to 5 (with 1 being low and 5 being high) according to how much time your organization is engaged in each. In addition, we would like to know what kinds of things you do within these domains. Here is a sheet that lists the categories.
  - 1.2.3.1.1. Providing direct aid and services.
    - 1.2.3.1.1.1. Activities:
  - 1.2.3.1.2. Engaging in research and public education .
    - 1.2.3.1.2.1. Activities:
  - 1.2.3.1.3. Mobilization of people (e.g., campaigns, public protests) .
    - 1.2.3.1.3.1. Activities:
  - 1.2.3.1.4. Advocacy .
    - 1.2.3.1.4.1. Activities:
  - 1.2.3.1.5. Monitoring and assessing the effects of policies, international agreements, and commitments .
    - 1.2.3.1.5.1. Activities:
  - 1.2.3.1.6. What other activities is your organization engaged in that I have not mentioned?
  - 1.2.3.1.7. Would your answers change if instead of "time spent" we asked you about "resources spent"?
  - 1.2.3.1.8. How about for priorities?

## **1.2.4. Being Transnational**

1.2.4.1. People often use the word “transnational” to describe organizations like yours that operate across national borders. On a scale from 1 to 5, where “1” is low and “5” is high, how “transnational” would you say your organization is currently?

1.2.4.2. How does being transnational affect the way your organization operates?

1.2.4.2.1. Probe: Membership, leadership, policy agenda/agenda for global change, fundraising and expenses.

## **2. EFFECTIVENESS AND ACCOUNTABILITY**

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### **2.1. Defining Effectiveness**

2.1.1. Let me ask you about the concept of “effectiveness,” which is something we all have trouble defining. How does your organization define effectiveness?

2.1.2. Given your definition, can you describe to us a particular occasion when your organization was effective?

2.1.2.1. Probe: What was at stake on this occasion?

2.1.2.2. Probe: Who were the participants on this occasion?

2.1.3. What do you think facilitated your organization being particularly effective on this occasion?

### **2.2. Comparative Organizational Effectiveness**

2.2.1. How would you evaluate the overall “effectiveness” of your organization?

2.2.2. How effective do you think other organizations perceive your organization to be? Why?

2.2.3. Can you name five organizations within your field, other than your own, that you consider particularly effective. What attributes of these organizations stand out as being particularly effective?

2.2.3.1. Org1: Attributes:

2.2.3.2. Org2: Attributes:

2.2.3.3. Org3: Attributes:

2.2.3.4. Org4: Attributes:

2.2.3.5. Org5: Attributes:

2.2.4. How do you compare the effectiveness of your organization with the ones you just listed as particularly effective?

### **2.3. Intersection of Funding and Effectiveness**

2.3.1. Can you describe how you secure funders and resources for your organization?

2.3.1.1. Probe: How does the need to secure funding affect, if any, the mandate/goals, the strategies, and the internal organization?

## **2.4. Accountability**

2.4.1. Another governance issue for NGOs seems to be accountability. How does your organization define “accountability”?

2.4.2. To whom or what do you perceive your organization is accountable?

2.4.2.1. Probe: Are there particular kinds of stakeholders that you feel the need to be accountable to, and why?

2.4.3. What strategies or activities does your organization use to strengthen its accountability?

2.4.4. On a scale from 1 to 5, where “1” is low and “5” is high, to what degree are you satisfied with what your organization is doing regarding accountability?

2.4. 5. Would you please explain your rating?

## **3. COMMUNICATION, COORDINATION, AND COLLABORATION**

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### **3.1. Communication and Coordination**

3.1.1. In this next section, we would like to learn more about the ways in which your organization communicates and collaborates, both internally and externally. To begin with, how do you personally communicate with other parts of your organization?

3.1.1.1. Probe: Are there specific venues or technologies that are particularly important in this respect?

3.1.1.2. Probe: Are there more advanced technologies that you’ve adopted? (Such as: Wikis, Content Management Systems, Web-conferencing, Skype, Text-messaging, File-sharing tools, Tags for website classification, Rich Site Summary Feeds, Podcasts, Blogs).

3.1.2. How often do you communicate with colleagues in the field, and by what method(s)?

### **3.2. NGO Networks and Partnerships**

3.2.1. Let’s now talk about how and why your organization collaborates with other NGOs. In general, what are your goals and reasons for collaboration with other NGOs in your field?

3.2.1.1. Do you see any differences between “networks” and “partnerships?”

3.2.1.1.1. Probe: If so, would you please describe those differences?

3.2.2. Are you currently involved in any “networks?”

3.2.2.1. Probe: If so, please describe these networks.

3.2.2.1.1. Probe: Who/what types of organizations are involved? How did it get started? What is its purpose?

3.2.3. Are you currently involved in any “partnerships?”

3.2.3.1. Probe: If so, please describe these partnerships.

3.2.3.1.1. Probe: Who/what types of organizations are involved? How did it get started? What is its purpose?

3.2.4. What kinds of benefits, if any, do you see resulting from networks and the formation of partnerships?

- 3.2.5. What difficulties, if any, do other NGOs in your field pose for your organization?
- 3.2.6. Are there any particularly important lessons that you have learned from engaging in networks and partnerships?

### **3.3. Broader Organizational Collaboration**

3.3.1. Now, let's talk about collaboration with organizations other than NGOs. Do you collaborate with other organizations or institutions that are not NGOs and why or why not?

3.3.1.1. Probe: If so, would you please describe how you have structured your collaborations with:

3.3.1.1.1. Governments

3.3.1.1.2. International Organizations

3.3.1.1.3. Corporations

3.3.1.2. Probe: What kinds of benefits do you see resulting from your collaborations with:

3.3.1.2.1. Governments

3.3.1.2.2. International Organizations

3.1.2.3. Corporations

3.3.2. What difficulties have you encountered in creating and maintaining networks and partnerships with these types of organizations?

3.3.3. Are there important lessons to be learned from these experiences?

## **4. LEADERSHIP AND PROFESSIONAL ENGAGEMENT**

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4.1. We are now going to move into the last section of the interview. In this section, we would like to learn more about leadership within transnational NGOs. What kinds of specific skills do you think people working in your organization need to have?

4.1.2. Within your organization, how do people acquire these skills?

4.1.2.1. Probe: What kinds of opportunities are there for people at different stages in their careers in your organization to develop professionally?

4.2. How do people in your organization move into positions of leadership?

4.3. How would you define what it means to be a good leader in your organization?

4.5. Are there opportunities for professional enhancement that you wish were available for leaders like yourself?

## **5. IN CLOSING**

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5.1. Finally, is there anything else that you would like to share with us about your organization's governance, leadership, communication and collaboration, or effectiveness? Do you have any questions for me, or would you like clarification about anything that we have discussed?

5.2. Do you have any questions for me, or would you like clarification about anything that we have discussed?

Thank you again for your time and willingness to participate in this interview. Your information will be combined with others who have participated in similar interviews and analyzed to create a broad picture of transnational NGO governance, leadership, and effectiveness. This picture will help us better understand the role of transnational NGOs as agents of change in the global environment. We hope to involve you and your colleagues in our future initiatives designed to support your work. Please do feel free to contact the principal investigators, should you have any further questions about the study. In addition, please feel free to look at the website for the initiative: <http://www.maxwell.syr.edu/moynihan/programs/TNGO/Research.htm>

## Appendix C

### Moynihan TNGO Initiative: Codebook



## Transnational NGO Interview Project

### Codebook

Transnational NGO Initiative  
Daniel Patrick Moynihan Institute of Global Affairs  
Maxwell School of Citizenship and Public Affairs  
Syracuse University

12 APR 2010

## Forword

Transnational non-governmental organizations (TNGOs) are increasingly visible actors in global affairs and have become the subject of rapidly expanding research agendas across many academic disciplines. This growing academic and public awareness of transnational activism has created much debate about the legitimacy and proper role of civil society actors projecting their influence across national borders. Although academics and the general public are today more aware of TNGO activity, our understanding of their role in global affairs has remained limited due to a lack of basic descriptive information about TNGOs and their leadership.

This mixed-method interview study asks leaders of TNGOs—mostly presidents and CEOs—to explain important aspects about their organizations.<sup>1</sup> Leaders from 152 US-registered TNGOs spanning five major sectors of transnational activism were interviewed using an interdisciplinary protocol. Leaders were asked questions about governance, goals and strategies, transnationalism, effectiveness, accountability, networks and partnerships, communication and leadership. Additional preliminary and secondary data were also collected.

The first section of this codebook describes the preliminary data collected for sampling and record-keeping purposes. The main sections labeled 0000 – 9000 describe the primary data collected from the interviews. Variables without value labels are counts. The final section describes secondary data collected from organizations' websites and annual reports.

For additional information and detailed documentation describing the study, please visit the Transnational NGO Initiative's website at [http://www.maxwell.syr.edu/moynihan\\_tngo.aspx](http://www.maxwell.syr.edu/moynihan_tngo.aspx). Questions and comments should be emailed to [tngoinfo@maxwell.syr.edu](mailto:tngoinfo@maxwell.syr.edu). Written correspondence may be addressed to the Transnational NGO Initiative, 346 Eggers Hall, Syracuse, NY 13244-1090.

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Variable name	Variable Label / Value Labels
<b>PRELIMINARY DATA COLLECTION</b>	
org_id	<b>Organizational ID</b>
org_sample	<b>In Sample</b>
	0 Replacement
	1 Original
org_sector	<b>Sector</b>
	1 Environment
	2 Human Rights
	3 Humanitarian Relief
	4 Sustainable Development
	5 Conflict Resolution
org_efficiency	<b>Efficiency</b>
	1 Low (1 and 2 stars)
	2 High (3 and 4 stars)
org_capacity	<b>Capacity</b>
	1 Low (1 and 2 stars)
	2 High (3 and 4 stars)
org_size	<b>Size</b>
	1 Small (Budget < US\$1,000,000)
	2 Medium (Budget US\$ 1,000,000 – 10,000,000)
	3 Large (Budget > US\$ 10,000,000)
org_function	<b>Function</b>
	1 Advocacy
	2 Service
	3 Both
org_cell_fiscalhealth	<b>Fiscal Health</b>
	1 Low Efficiency / Low Capacity
	2 Low Efficiency / High Capacity
	3 High Efficiency / Low Capacity
	4 High Efficiency / High Capacity
org_hq_location	<b>Headquarters Location</b>
	1 New York City
	2 Washington, DC
	3 Boston
	4 West
	5 South
	6 Midwest

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**SECTION 0000 – IDENTIFIERS**

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v0001	<b>Organizational ID</b>
v0002	<b>Date of Interview</b>
v0003	<b>City of the Interview</b>
v0020	<b>Coder ID</b>
	1 Coder 1
	2 Coder 2
	3 Coder 3
	4 Coder 4
	5 Coder 5
v0040	<b>Interviewer ID</b>
	1 Interviewer 1
	2 Interviewer 2
	3 Interviewer 3
	4 Interviewer 4
	5 Interviewer 5
	6 Interviewer 6
	7 Interviewer 7
v0060	<b>Respondent's Gender</b>
	1 Male
	2 Female
v0080	<b>Respondent's Age</b>
	1 22 to 35
	2 36 to 45
	3 46 to 55
	4 56 to 65
	6 66 and over

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**SECTION 1000 – PERSONAL AND ORGANIZATIONAL ATTRIBUTES**

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- v1020    **Position in Organizational Hierarchy**
- 1    CEO, President, Executive Director
  - 2    Vice President
  - 3    Program, Project, or other Director
  - 4    Other position

- v1040    **Tenure at Current Position**
- 1    0-1 years
  - 2    2-3 years
  - 3    4-5 years
  - 4    6-7 years
  - 5    8-9 years
  - 6    10+ years

- v1060    **Tenure at Current Organization**
- 1    0-1 years
  - 2    2-3 years
  - 3    4-5 years
  - 4    6-7 years
  - 5    8-9 years
  - 6    10+ years

- v1080    **Respondent's Native Language**
- 1    English
  - 2    Other Languages

- v1100    **Respondent's Country of Citizenship**
- 1    US Citizen
  - 2    Other Citizenship

**Organization's Human Resources**

- v1141    Number of full-time employees
- v1142    Number of part-time employees
- v1143    Number of volunteers
- v1144    Volunteers central to operations
- v1145    Interns are used

v1160    **Organizational Membership**

- 0    No members
- 1    Membership of individuals
- 2    Membership of organizations
- 3    Both

**Board Composition**

- v1181    Board includes top staff
- v1182    Board includes founder
- v1183    Board includes volunteers
- v1184    Others included on the board

- Board Member Selection Criteria**
- v1201 Expertise/skills
- v1202 Commitment/engagement to the cause
- v1203 Reputation/visibility
- v1204 Fundraising capabilities
- v1205 Political and social connections
- v1206 Other apparent criteria
- Board Obstacles**
- v1221 Related specifically to the founder's presence on the board
- v1222 Conflicting interpersonal relationships involving the board
- v1223 Conflicting organizational/structural relationships involving the board
- v1224 Other issues involving the board
- v1230 **Organizational Structural Change (within the last 10 years)**
  - 1 Recent structural change
  - 2 No significant structural change
- v1240 **Organizational Form/Structure**
  - 1 Unitary
  - 2 Federation
  - 3 Coalition
- v1260 **Board Style**
  - 1 Informal
  - 2 Formal
- v1280 **Level of Governing Board Engagement**
  - 1 Passive
  - 2 Active

---

**SECTION 2000 – ORGANIZATIONAL GOALS , STRATEGIES, AND ACTIVITIES**

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**Organizational Goals and Strategies**

v2021	Education and public awareness
v2022	Advocacy / policy change
v2023	Grassroots mobilization
v2024	Compliance, monitoring and enforcement
v2025	Service delivery
v2026	Research
v2027	Capacity building
v2028	Fundraising, grant management
v2029	Other goals

**v2040 Goal or Strategy Change (within the last 10 years)**

- 1 Mostly just the goals have changed
- 2 Mostly just the strategies have changed
- 3 Both goals and strategies have changed
- 4 Neither goals nor strategies have changed significantly

**Drivers of Goal or Strategy Change (within the last 10 years)**

v2061	Change in operating environment
v2062	Funding/donor agencies
v2063	Organizational structural change
v2064	Mandate expansion
v2065	Mission accomplished
v2066	Other reasons for change

**Obstacles to Goals**

v2081	Time
v2082	Bureaucratic and legal requirements
v2083	Funding/money
v2084	Staff/associates competencies
v2085	Technology
v2086	Founder
v2087	Program inadequacies
v2088	Political context
v2089	Access
v2090	Local resistance
v2091	Lack of coordination
v2092	Other obstacles to goals

- Organizational Activities**
- v2120 Direct Aid and Services
- 1 Primary activity
  - 2 Non-primary activity
  - 9 Does not do
- v2140 Research and Public Education
- 1 Primary activity
  - 2 Non-primary activity
  - 9 Does not do
- v2160 Mobilization of Public
- 1 Primary activity
  - 2 Non-primary activity
  - 9 Does not do
- v2180 Advocacy
- 1 Primary activity
  - 2 Non-primary activity
  - 9 Does not do
- v2200 Monitoring (policies, international agreements, commitments)
- 1 Primary activity
  - 2 Non-primary activity
  - 9 Does not do
- v2221 Fundraising, grant management
- v2222 Other activities
- v2240 **Obstacles Facing the Organization**
- 1 Internal
  - 2 External

---

**SECTION 3000 – TRANSNATIONALISM**

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**v3020 Respondent's Rating of Level of Transnationalism**

- 1 Low
- 2 Medium
- 3 High

**Impact of Transnationalism**

- v3041 Organizational Structure
- v3042 Logistics (operations, coordination of resources)
- v3043 Membership
- v3044 Leadership (skills, language, political capital)
- v3045 Agenda for Social Change
- v3046 Fundraising
- v3047 Staff (skills, geographic distribution, security, etc.)
- v3048 Partnerships
- v3049 Other

---

**SECTION 4000 – EFFECTIVENESS**

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**Definition of Effectiveness Mentions**

- v4021 Resources (material resources, money)
- v4022 Flexibility
- v4023 Innovation and innovative thinking
- v4024 Expertise
- v4025 Contacts (including networking and collaboration)
- v4026 Staff/associates competencies
- v4027 Stakeholder satisfaction and commitment
- v4028 Achievement of own goals
- v4029 Evaluation
- v4030 Other items mentioned

**Respondent's Assessment of Own Organization's Effectiveness**

- 1 Low
- 2 Moderate
- 3 High

**Respondent's Perception of Organization's Reputation**

- 1 Low
- 2 Moderate
- 3 High

**Orientation of Respondent's Definition and Practice of Effectiveness**

- 1 Primarily results oriented
- 2 Primarily process oriented
- 3 Both

**Respondent's Time Frame for Effectiveness**

- 1 Short-term
- 2 Long-term
- 3 Both

---

**SECTION 5000 – ACCOUNTABILITY**

---

**Definition of Accountability Mentions**

- v5021 Financial management
- v5022 Contractual (contractual obligations, certification)
- v5023 Mandate
- v5024 Transparency
- v5025 Other definitions

**Accountable to Whom or What**

- v5041 Board
- v5042 Staff
- v5043 Donors
- v5044 Host government
- v5045 Charter government
- v5046 Environment
- v5047 Members
- v5048 Beneficiaries, recipients, clients
- v5049 Mission
- v5050 Partners
- v5051 General public
- v5052 Other stakeholders

**Implementing Accountability Involves**

- v5061 Policies
- v5062 External audits
- v5063 Internal audits
- v5064 Evaluation
- v5065 Meetings
- v5066 Transparency/public disclosure
- v5067 Board
- v5068 Consultation
- v5069 Agreements
- v5070 Other means of accountability

**Benefits of Accountability**

- v5081 Growth
- v5082 Reputation
- v5083 Effectiveness
- v5084 Stakeholder satisfaction
- v5085 Other benefits of accountability

**Obstacles to Accountability**

- v5101 Resources
- v5102 Organizational Culture
- v5103 Political context
- v5104 Donor Expectations
- v5105 Other obstacles to accountability

---

**SECTION 6000 – COMMUNICATIONS**

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**Mediated Communications**

v6021	Phone
v6022	Email
v6023	Snail mail
v6024	IM or chat
v6025	VOIP
v6026	Conference calls
v6027	Blog
v6028	Regular reports
v6029	Listsers
v6030	Newsletters
v6031	Web conferencing, virtual meetings
v6032	Content management
v6033	Website
v6034	Other physical mediated communications
v6035	Other electronic mediated communications

**Face-to-face Communications (with the organization overall)**

v6041	Meetings
v6042	Open-door policies
v6043	Staff retreats, workshops, conferences, training sessions
v6044	Performance evaluations
v6045	Visits to the field
v6046	Other face-to-face communications

**Mediated Communications with the Field**

v6061	Phone
v6062	Email
v6063	Snail mail
v6064	IM or chat
v6065	VOIP
v6066	Conference calls
v6067	Blog
v6068	Progress / field reports
v6069	Listsers
v6070	Newsletters
v6071	Web conferencing, virtual meetings
v6072	Content management
v6073	Website
v6074	Other physical mediated communications
v6075	Other electronic mediated communications

- Face-to-face Communications with the Field**
- v6081 Meetings
- v6082 Staff retreats, workshops, conferences
- v6083 Performance evaluations
- v6084 Visits to the field
- v6085 Other face-to-face communications
- Communications Goals and Benefits**
- v6101 Coordinate tasks/manage logistics
- v6102 Develop/maintain/improve relationships
- v6103 Both
- v6104 Other communication aims and benefits
- Communications Obstacles and Challenges**
- v6121 Cost of communications
- v6122 Time
- v6123 Organizational or interpersonal conflict
- v6124 Intercultural issues
- v6125 Political context
- v6126 Ineffective communications, lack of evaluation
- v6127 Other communication challenges
- v6180 **Respondent's Personal Style of Communication within the Organization**
- 1 Primarily informal
- 2 Somewhat formal
- 3 Primarily formal
- v6200 **Communication Flows within the Organization Overall**
- 1 Primarily non-hierarchical
- 2 Primarily hierarchical

---

**SECTION 7000 – NETWORKS AND PARTNERSHIPS**

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**Type of Organizations with which the Respondent Collaborates**

- v7101 Intergovernmental / international organizations
- v7102 Corporations
- v7103 Governments/States
- v7104 NGOs
- v7105 Other types of organizations

**Collaboration Structures**

- v7121 Respondent's organization is the agent in the relationship
- v7122 Respondent's organization is the principal in the relationship
- v7123 Authority is shared between respondent's organization and partner
- v7124 Other characterizations of collaboration structures

**Benefits of Partnerships or Network Collaborations**

- v7141 Better Access
- v7142 Achieve better understanding of substantive issues
- v7143 Increased legitimacy and credibility
- v7144 Better results
- v7145 Broader programs
- v7146 Increased funding
- v7147 Enhanced visibility and presence
- v7148 Legal
- v7149 Learning
- v7150 Local capabilities
- v7151 Other benefits of collaboration

**Obstacles to Partnerships or Network Collaborations**

- v7161 Loss of control/ownership
- v7162 Muddled management
- v7163 Reduction of resources
- v7164 Concerns about compatibility of missions
- v7165 Lack of confidence, concerns about reliability and trustworthiness
- v7166 Organizational cultures
- v7167 Time
- v7168 Other obstacles or disadvantages

**Affect towards Collaborations with Civil Society Organizations**

- v7220
  - 1 Negative
  - 2 Neutral
  - 3 Positive

**Affect towards Collaborations with For-Profit and Governmental Entities**

- v7240
  - 1 Negative
  - 2 Neutral
  - 3 Positive

---

**SECTION 8000 – LEADERSHIP AND PROFESSIONAL ENGAGEMENT**

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**Skills Needed in NGO**

v8021	Strategic planning
v8022	Commitment
v8023	Relationships with people
v8024	Communication skills
v8025	Initiative taking
v8026	Empathy
v8027	Ability to learn
v8028	Flexibility
v8029	Fundraising skills
v8030	Cultural competencies
v8031	Integrity
v8032	Experience
v8033	Other skills

**Internal Skill Acquisition**

v8041	Modeling/apprenticeship/internship
v8042	Practice and experience in organization
v8043	Debriefings and evaluations
v8044	In-house workshops
v8045	Other internal modes of skill acquisition

**Reason for Internal Skill Acquisition**

v8051	Lack of funds
v8052	Preference for internal training
v8053	Other reasons for internal focus

**Focus of External Skill Acquisition**

v8060	1 Short-term focus
	2 Long-term focus

**Advancement Opportunities**

v8073	1 Advancement Opportunities
	2 Few or no opportunities for internal advancement/promotion

**Qualities of a Good Leader**

- v8081 Achieving goals in cost effective manner
- v8082 Effective relationships with staff and stakeholders
- v8083 Leading by example (willing to do the same as you ask)
- v8084 Ability to articulate vision
- v8085 Ability to be motivational/inspirational
- v8086 Good listener or ability to give voice to others
- v8087 Ability to say “no” and make tough decisions
- v8088 Ethical
- v8089 Sense of humor
- v8090 Ability to delegate effectively
- v8091 Willingness to take risks
- v8092 Public diplomacy
- v8093 Network building, development and maintenance
- v8094 Other qualities of good leaders

**Desired Training for "Leaders Like Yourself"**

- v8101 Peer learning and discussion
- v8102 Interacting with leaders from the for-profit sector
- v8103 Work and personal life balance
- v8104 Need for rest and relaxation
- v8105 Need for discussions regarding the transition from managing projects/programs to managing people
- v8106 Learning how to keep up with the pace of change
- v8107 Fundraising training
- v8108 Learning how to collaborate and partner more effectively
- v8109 Technology training, administrative training
- v8110 Other desires, suggestions, or obstacles

**Interest in Leadership Training and Professional Engagement**

- 1 Low
- 2 Medium
- 3 High

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**SECTION 9000 – INTERVIEWER DEBRIEF**

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**v9040 Respondent's Candor**

- 1 Respondent was very candid
- 2 Occasional lack of candor
- 3 Prolonged lack of candor

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**SECONDARY DATA COLLECTION**

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resp_age	<b>Respondent's Age</b>
resp_tenure_position	<b>Respondent's Tenure in Position</b>
resp_tenure_organization	<b>Respondent's Tenure in Organization</b>
resp_level_education	<b>Respondent's Level of Education</b>
	1 BA, BSc
	2 Master
	3 Master in Business Administration
	4 PhD
	5 MD
	6 JD
resp_professional_background	<b>Respondent's Professional Background</b>
	1 Civil Society Organizations
	2 Private Sector
	3 Public Sector
	4 Religious Organization
org_year_founded	<b>Founded Year</b>
	1 Before 1920
	2 1920 - 1939
	3 1940 - 1959
	4 1960 - 1979
	5 1980 - 1999
	6 2000 or later
org_year_ruling	<b>Ruling Year</b>
	1 Before 1920
	2 1920 - 1939
	3 1940 - 1959
	4 1960 - 1979
	5 1980 - 1999
	6 2000 or later
org_faithbased	<b>Faith-based Organization</b>
	0 No
	1 Yes
org_membership	<b>Membership Organization</b>
	0 No
	1 Yes

org_no_fulltime_employees	<b>Number of Full-time Employees</b>
	1 1-5
	2 6-10
	3 11-20
	4 21-100
	5 101-500
	6 501-1000
	7 >1000
org_no_parttime_employees	<b>Number of Part-time Employees</b>
	1 1-5
	2 6-10
	3 11-20
	4 21-100
	5 101-500
	6 501-1000
	7 >1000
org_no_volunteers	<b>Number of Volunteers</b>
	1 1-5
	2 6-10
	3 11-20
	4 21-100
	5 101-500
	6 501-1000
org_no_board_members	<b>Number of Board Members</b>
org_board_affiliated_cso	<b>Number of Board Members Affiliated with CSOs</b>
org_board_affiliated_private	<b>Number of Board Members Affiliated with Private Organizations</b>
org_board_affiliated_public	<b>Number of Board Members Affiliated with Public Organizations</b>
org_board_affiliated_education	<b>Number of Board Members Affiliated with Educational Institutions</b>
org_board_affiliated_other	<b>Number of Board Members Affiliated with Other Organizations</b>
org_board_non_affiliated	<b>Number of Non-Affiliated Board Members</b>
org_activities_directservices	<b>Direct Services</b>
	0 Does not do
	1 Does
org_activities_researchandpublic	<b>Research and Public Education</b>
	0 Does not do
	1 Does
org_activities_mobilization	<b>Mobilization</b>
	0 Does not do
	1 Does
org_activities_advocacy	<b>Advocacy</b>
	0 Does not do
	1 Does

org_activities_monitoring	<b>Monitoring</b>
	0 Does not do
	1 Does
org_activities_grants	<b>Fundraising and Grant-making</b>
	0 Does not do
	1 Does
org_activities_other	<b>Other Activities</b>
	0 Does not do
	1 Does
org_region_africa	<b>Africa</b>
	0 Not present
	1 Present
org_region_asia	<b>Asia</b>
	0 Not present
	1 Present
org_region_latinamerica	<b>Latin America</b>
	0 Not present
	1 Present
org_region_northamerica	<b>North America</b>
	0 Not present
	1 Present
org_region_europe	<b>Europe</b>
	0 Not present
	1 Present
org_revenues_2001	<b>Revenues 2001</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_revenues_2002	<b>Revenues 2002</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_revenues_2003	<b>Revenues 2003</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_revenues_2004	<b>Revenues 2004</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million

org_revenues_2005	<b>Revenues 2005</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_revenues_2006	<b>Revenues 2006</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_revenues_average	<b>Average Revenues 2001-2006</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2001	<b>Expenses 2001</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2002	<b>Expenses 2002</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2003	<b>Expenses 2003</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2004	<b>Expenses 2004</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2005	<b>Expenses 2005</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_2006	<b>Expenses 2006</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_expenses_average	<b>Average Expenses 2001-2006</b>
	1 Less than \$5 million
	2 \$5 million to \$15 million
	3 More than \$15 million
org_chnav_rating_2003	<b>Charity Navigator Rating 2003</b>
org_chnav_rating_2004	<b>Charity Navigator Rating 2004</b>

org\_chnav\_rating\_2005  
org\_chnav\_rating\_2006  
org\_chnav\_rating\_average

**Charity Navigator Rating 2005**  
**Charity Navigator Rating 2006**  
**Average Charity Navigator Rating for 2003-2006**

# Vita

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