



# Accounting, non-governmental organizations and civil society: The importance of nonprofit organizations to understanding accounting, organizations and society



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## 1. Introduction

This introductory essay sets the scene for the four papers in this Special Issue by illustrating how greater attention to non-governmental organizations (NGOs) and non-profit organizations can enhance our understanding of accounting, organizations and society.<sup>1</sup> These organizations are highly diverse and confront a multitude of accounting, management and governance challenges that are likely to resonate in organizational settings more broadly.<sup>2</sup> For example, some look similar to typical corporate organizations, adopting the same structures, systems of governance, and accounting and reporting practices. Others closely resemble and at times are indistinguishable from classic government bureaucracies. Thus, we should not draw too stark a distinction between organizations categorised into certain sectors, particularly given the increasing diversity in organizational forms (e.g., Jay, 2013; Miller, Kurunmäki, & O'Leary, 2008; Nicholls, 2009; Unerman & O'Dwyer, 2006a; Wry & York, 2017) and organizations operating across traditional sector divides.

Importantly, the non-profit or non-governmental character of NGOs can provide a fruitful context for increasing our understanding of a broad range of issues of concern to accounting scholars. Analogous to the selection of cases in field research, we argue that much can be learned about accounting and organising from examining the potentially atypical, unusual, or extreme contexts that can arise in NGOs. As Miller (1998) has argued, accounting can be most interesting at its margins because that is where we can see new calculative practices emerge and potentially become part of the everyday repertoire of accounting. For example, in the NGO context, we have recently seen the emergence of accounting techniques aimed at combining measures of economic and social value, such as 'blended value' accounting in community interest organizations (Nicholls, 2009) and social return on investment in social enterprises (Hall, Millo, & Barman, 2015). As these

brief examples suggest, our understanding of accounting, organizations and society can be enriched through closer attention to and analysis of the contexts and characteristics of NGOs.

Interesting characteristics of NGOs include a dominance of social motives, values and goals over financial ones, a diversity of stakeholders, and an action-oriented rather than an administrative culture (Chenhall, Hall, & Smith, 2017b). Typically, the purpose of NGOs is not to produce a profit but is focused on social goals, be it poverty reduction, community development, sustainability, or health and social care. As a consequence, there is no institutionalised bottom-line like profit with which to evaluate the performance of NGOs. In addition, the mission of NGOs is typically directed at a particular group of clients or beneficiaries, such as a local community of individuals with particular health or social needs. This means measures of effectiveness and impact necessarily involve assessing how the organization has impacted on those groups, which also raises issues concerning the contribution the NGO has made to those outcomes. The measurement challenges arising in these contexts are not specific to NGOs but have implications for all firms with different objectives and rationales. This can include firms explicitly addressing multiple purposes, such as those pursuing a shared value approach, family firms, mutuals and cooperatives, and social enterprises, as well as any organization seeking to address multiple objectives, such as making a profit whilst also furthering positive social impacts, sustainability, corporate philanthropy or community investment concerns.

NGOs typically have no obvious primary stakeholder. Often it is claimed, typically by NGOs themselves, that beneficiaries or the client groups they seek to serve are the primary stakeholder. Yet providers of funds, such as donors, loom large in most NGOs, along with many other central stakeholders, such as volunteers, staff, regulators, governments, and other NGOs with which they work in partnership. NGOs thus often face the challenge of trying to meet the multiple and potentially

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<sup>1</sup> When we refer to non-profit organizations, we are referring to organizations *outside the public/government sector* who do not have profit generation as their primary goal.

<sup>2</sup> We acknowledge there are significant definitional issues surrounding the nature of an NGO. We do not dwell in depth on these issues here but our implicit categorisation encapsulates a broad range of organizations. For a more refined discussion of these definitional issues and their implications for NGO accounting and accountability, see Unerman and O'Dwyer (2006a, 2006b) and Vakili (1997).

conflicting accountability demands from its diversity of stakeholders. Again, although potentially more prominent in NGO contexts, for-profit firms are also increasingly addressing the needs of multiple constituents (Mitchell, Van Buren, Greenwood, & Freeman, 2015) whether adopting a more explicit stakeholder or shared value approach (Kramer & Porter, 2011) or facing pressure from customers, regulators or even shareholders themselves to address a multitude of objectives. Thus, NGOs' experiences in dealing with the challenges of multiple stakeholders are likely to resonate more broadly.

NGOs can also be characterised by a focus on values such as justice, equity, empowerment, human rights, or community solidarity. In fact, these values are often central to the work of NGOs, forming their founding cornerstones where people attempt to live out these values through participation in such organizations. NGOs often have a complex workforce, with a combination of paid and unpaid workers, both at the boardroom level and at the local charity shop. The centrality of core values including extensive volunteering means many people involved in NGOs have a strong desire to be directly involved in helping clients and beneficiaries, sometimes referred to as a culture of action (Lewis, 2014). In these contexts, management and other administrative activities including accounting tend to be viewed at best as a distraction from 'real' activities or at worst a waste of time and money (Agyemang, O'Dwyer, Unerman, & Awumbila, 2017). Relatedly, there can be strong resistance or even outright rejection of attempts to use basic accounting procedures as part of attempts to operate NGOs like a 'business' (Chenhall, Hall, & Smith, 2010; Hall, 2017). Again, although potentially more prominent in NGOs, many organizations can face contexts where values are important, where organizational participants are likely to have a mix of motives, and where there may be resistance to and/or lack of understanding of accounting and control practices.

NGOs are also important to a full understanding of accounting, organizations and society because they are economically and socially significant players in their own right. Across Europe, the USA, the UK, Australia, and developing economies such as India and Tanzania, NGOs are significant economic players, employing millions of people, contributing substantially to GDP, and engaging significant numbers of volunteers.<sup>3</sup> And although economic size and scale is one indicator of the importance of NGOs, they are also centrally involved in addressing important societal problems. Across many issues such as poverty, social exclusion, mental illness, education, human rights, disaster relief, climate change and environmental degradation, NGOs are engaged in running essential programs and support services, providing new models for service delivery, and advocating for and raising awareness of excluded and underrepresented groups. Although not without their critics (Wright, 2012), NGOs are also increasingly playing a leading role in the operation and delivery of a wide variety of government programs

<sup>3</sup> For example, in Europe, the NGO sector engages an estimated 28.3 million full-time equivalent workers, accounting for nearly 13% of the European workforce, making it the third largest employer, lagging only manufacturing and trade, and five times greater than the financial services industry. In the US, recent data shows NGOs accounted for 9.2% of all wages and salaries, and in 2015 reported USD\$2.26 trillion in revenues and over USD \$5 trillion in total assets, making up USD\$905 million (or 5.4%) of GDP. This economic significance is also mirrored in the UK, where NGOs have an estimated combined annual income of 197.8 billion pounds, and employ 2.3 million people or 7% of the total UK workforce, more than the NHS and the same as the construction industry. In Australia, NGOs contributed AUD\$43 billion to GDP in 2006-7, employed almost 1 million people, and attracted around 4.5 million volunteers. Although the data is less systematic, NGOs are also economically significant in emerging and developing economies. For example, in India, there are over 16 million volunteers with the volunteer work valued at USD\$1356 million, and in Tanzania there are over 2 million volunteers, with total private philanthropy accounting for 3.8% GDP. And contrary to the typical idea that NGOs' income is derived from donations and gifts, data shows that in Europe most of the income of NGOs (57%) is derived from private fees (e.g., memberships) and sales, with 34% from government and only 8% from private philanthropy. Similarly, in the US, most of NGOs' income is derived from fees for services and goods (72%), with other sources being private donations (13%) and government grants (8%). For further details, see Productivity Commission (2010), NCVO (2017), Salamon and Sokolowski (2016), McKeever (2015) and Lester, Salamon, Sokolowski, and Associates (2004).

including housing, homecare, disability and mental health services. NGOs are also central to many of our most enjoyable pastimes, such as cultural and community organizations, sporting clubs, and many activities across the arts including music, theatre, dance and fine art. More broadly, we can see the study of NGOs as an important example of a need for research to move beyond studying predominately large for-profit businesses or government departments. This links with the emergence of a greater focus on diversity in organizational forms, such as mutuals and cooperatives, family firms (Prencipe, Bar-Yosef, & Dekker, 2014), social enterprises (Hall et al., 2015), and cultural (Jeacle, 2012), sporting (Andon & Free, 2012) and platform organizations (Kornberger, Pflueger, & Mouritsen, 2017).

In the following three sections, we reflect briefly on a small selection of themes underlying the four papers in this Special Issue. These themes comprise: the connection between values and beliefs and control and accountability; the link between control, accountability and transformation; and the role of stakeholder engagement in control and accountability processes. We proceed to illustrate how these themes offer future empirical and theoretical research directions for accounting and accountability research in the NGO/non-profit organization domain and in organizations more generally.

## 2. Control and the connection to values and beliefs

The association between values and beliefs and control pervades all four papers, albeit in distinct ways. Chenhall, Hall, and Smith (2017a) seek to understand how performance management systems (PMSs) can adopt an expressive role by incorporating the viewpoints of employees. This assigns agency to employees who are seen to influence the design of a PMS in a way that allows them to express their individual values. A sense of 'felt responsibility' (O'Leary, 2017; O'Dwyer and Boomsma, 2015) among employees is embedded in the PMS by facilitating accessibility and playfulness in employee engagement processes. This creates a form of 'workplace democracy' where employees participate in processes of organizing, decision making, and governance. Kraus, Kennergren, and von Unge (2017) also illustrate how existing 'employee' values can be incorporated in a PMS (or management control system (MCS)). However, in their case this arises through a form of 'manipulation' relying on ideological control which targets (or enacts) as opposed to embraces employees' attitudes. While Kraus et al. (2017) and Chenhall et al. (2017a) operate at the organizational level, Martinez and Cooper (2017) concentrate on the meso-level. They demonstrate how the values driving diverse 'social movements' can be threatened by the necessity to embrace the accountability requirements of, what they refer to as, 'the international aid assemblage'. O'Leary (2017) outlines how values and beliefs attached to transforming beneficiaries' lives through empowerment (first generation transformation) and emancipation (second generation transformation) were embedded in the design of accountability mechanisms. For O'Leary, these mechanisms, even those of a so-called conventional nature, offered a response to macro-societal issues whereby a promise underpinned by certain beliefs surrounding sustainable outcomes for beneficiaries was enacted.

## 3. Accountability, control and transformation

The entities studied in all four papers have an explicit change agenda focused on improving the lives of key beneficiaries (albeit the beneficiaries in Martinez and Cooper (2017) are broadly specified). The values and beliefs alluded to above are embedded in these change agendas. But, to what extent do the various accountability and control mechanisms enable the desired transformations? O'Leary (2017) specifies a role for 'conventional' accountability mechanisms in assessing and enabling the transformation of beneficiaries' lives. Chenhall et al. (2017a) and Kraus et al. (2017) also view formal PMSs and MCSs as assisting in improving beneficiaries' lives, not only in tracking changes

in beneficiary outcomes but also in registering and expressing the significance of beneficiaries as part of the overall MCS. In contrast, the social movements in [Martinez and Cooper \(2017\)](#) disregard the capacity for conventional accountability requirements (and their associated inscriptions) to enable their broader social change agenda (the 'second generation' transformation [O'Leary \(2017\)](#) alludes to). They find that the accountability requirements favoured by international aid agencies disarticulated the social movement thereby *disabling* as opposed to *enabling* the movement to accomplish desired societal change.

#### 4. Stakeholder engagement in accounting practices

All four papers address the role of stakeholder engagement in the development and operation of accounting practices, particularly beneficiaries/end users and employees. However, only in [O'Leary \(2017\)](#), and to a lesser extent in [Chenhall et al. \(2017a\)](#), do beneficiaries play a central role in the development of accounting and accountability mechanisms. For [O'Leary \(2017\)](#), beneficiaries are central to the accountability mechanisms as this allows for the expression of values and beliefs underpinning the NGOs' work within the mechanisms. In particular, involvement of beneficiaries in accountability practices is fundamental to the way in which they can generate transformative learning opportunities. In [Chenhall et al. \(2017a\)](#), the role of mental health patients is understandably less significant in the PMS, but efforts are made to incorporate some role for them in order to align the PMS with the values and beliefs of certain employees. While [Kraus et al. \(2017\)](#) do not unveil a key role for poor patients in the MCS in Med-iOrg, the operation of ideological control aligns the patients' 'presumed' needs and perceptions with key aspects of the MCS in the minds of the doctors and nurses. However, as [Kraus et al. \(2017\)](#) also acknowledge, they do not consider the adverse effects of ideological control on beneficiaries, especially those patients whose illnesses fall outside the newly approved programmes. In [Martinez and Cooper \(2017\)](#) the ultimate beneficiary is largely absent or unconsidered, which connects to the apparent lack of reflection on accounting for the wider impacts of the social movement's activities. Similarly, although social movement activists are involved with accounting practices, it is precisely this involvement, or administrative burden, they reject.

#### 5. Elaborating on the special issue paper themes

The Special Issue papers offer numerous opportunities for future research to extend and develop many of the key themes and concepts they unveil. In this section, we consider how some of the themes we have unpicked from the papers could be developed further.

The typically extensive involvement of employees in decision making processes in NGOs provides an advantageous setting for furthering understanding of the role of employee participation in MCSs. For example, as the 'employee' input in developing a PMS in [Chenhall et al. \(2017a\)](#) is unrelentingly positive, it would be illuminating to explore situations where *accessibility* and *playfulness* can act to antagonise employees who sense they are being 'seduced' into believing they have considerable input into the development of a PMS. Future research could explore areas where expressive PMSs actually entrench existing coercive PMSs as opposed to exposing them to employee influence. Furthermore, research could examine the precise processes through which ideological talk attains influence, especially in contexts where employees may reject or not fully cooperate with various forms of ideological control ([Kraus et al., 2017](#)). [Chenhall et al.'s \(2017a\)](#) work could also be extended to examine in more depth the *consequences* of the development of expressive PMSs. What changes does this form of PMS engender? How, in contexts where NGOs are 'administratively overburdened' (see: [Martinez & Cooper, 2017](#)), can there be a role for playfulness and accessibility? Future work should also offer enhanced clarity on the distinction between employee *opinions* and *values and beliefs*. Are we to conclude that opinions are always representative of

values and beliefs? Even if this is so, the mechanisms through which this occurred in the development of the PMS in [Chenhall et al. \(2017a\)](#) require unpacking. Moreover, does involving employees in PMS development facilitate the automatic expression of values and beliefs? Future research could tease this issue out more, especially where there may be some underlying employee fear of reprisal for expressing beliefs inconsistent with a preferred PMS, or where the values and beliefs of different employees collide in the development of PMSs.

The centrality of values in NGOs provides a particularly salient context in which to understand more about relations between accounting and the passions and feelings of individuals ([Boedker & Chua, 2013](#); [Hall, 2016](#)). For example, what emotions are experienced by individuals in administratively overburdened NGOs and how might this influence their responses to increasing demands from funders? How might the generation of emotions like shame or guilt play a role in developing conformance with program and broader organizational objectives? And what feelings might arise in beneficiaries when promises are not enacted in accountability practices and how might this influence the operation of development programs premised on transforming individuals? More generally, how do the rituals, ideological talk or playfulness embedded in particular MCS practices influence the type and range of emotions experienced by employees in organizations?

The diversity of constituents involved in NGOs provides an opportunity to further our understanding of the role of accounting in addressing the multiple and conflicting demands of stakeholders. In particular, this can be advanced through enhanced study of the interactions between funders (of all types) and social movements in the emergence of control and accountability processes. The work of [O'Dwyer and Boomsma \(2015\)](#) shows how these interactions can be fluid and bestow influence on 'intelligent'/strategic NGOs who steer accountability requirements to suit their needs, something the social movements in [Martinez and Cooper \(2017\)](#) were disinclined to do. Control mechanisms seem crucial to large scale collective movements who need to coordinate actions and accountability. Some have large administrative infrastructures and also need to cope with issues of control and accountability that align with missions and visions. But how do these control mechanisms evolve in these contexts and what are their effects? The need for coordination and control of diversity is hinted at in the fragile 'unnatural' alliances alluded to by [Martinez and Cooper \(2017\)](#) where consortiums are formed for convenience purposes to gain funding. But how is the campaigning and activist focus of NGOs and social movements sustained in the presence of MCSs more aligned with funding requirements? Building on [O'Leary \(2017\)](#), future research could also examine what happens when harmony between conventional and empowering accountability mechanisms is hampered by external funders' insistence on prioritising accounting and accountability techniques offering only lip-service to complying with rights-based ideals. Does this always lead NGO actors to reject the systems imposed by funders? How can NGOs develop systems with their own agendas and interests to the fore, albeit in contexts where external funder reporting requirements are present and important? It would also be informative to investigate what scope NGO management have to mould conventional external funder requirements in a manner allowing them to adopt participatory approaches facilitating beneficiary involvement in accountability processes (see, [Agyemang et al., 2017](#)).

Stakeholder participation and engagement in accounting practices is a vexed issue for NGOs, which also has wider resonance for a range of accounting practices, including social and environmental accounting, CSR, and integrated reporting, for example.<sup>4</sup> This is partly because participation itself can vary widely, ranging from consultation with stakeholders such as beneficiaries and employees, to more robust forms of participation, where stakeholders may hold veto rights over

<sup>4</sup> In particular, see the 'Accounting for Stakeholders' special issue of the *Journal of Management Studies* (2015), 52(7).

important decisions and even take prime responsibility for designing and operating programs and practices for themselves (see O'Leary's (2017) discussion of rights-based approaches to development). It is also because participation as a means to transform authority structures and empower excluded groups has been seriously challenged because it ignores or downplays the existing socioeconomic inequalities shaping the capacity of stakeholders to engage meaningfully in participatory processes (Lee, McQuarrie, & Walker, 2015). An especially important issue is how different stakeholders can utilize particular accounting technologies and what those technologies do to stakeholders' capacity to express different kinds of meaning (c.f., Deetz, 1992). For example, to what extent do stakeholders have equal access to participation in accounting practices, and to what extent are they being provided with the opportunities to acquire the capacities necessary to engage fully with those particular practices? How can the construction and production of reporting formats be opened up for participation and debate (c.f., Deetz, 1992), such as beneficiaries or employees developing indicators and success criteria (Chenhall et al., 2013; O'Leary, 2017). How can more diverse forms of representation, such as stories and individual accounts, be included in accounting practices and with what consequences?

Finally, our understanding of accounting for the broader social impacts of organizations can be furthered through examining how and why NGOs account for the ultimate impacts of their programs (e.g., Ebrahim & Rangan, 2014). For example, how, if at all, do NGOs deal with issues of attribution, where the contribution of their programs to beneficiary outcomes may vary markedly, from potentially small or even marginal influences (e.g., a small NGO working as part of larger program), to potentially large and consequential contributions (e.g., a lead NGO working in a local area for extended periods of time)? Such issues are likely to be even more complicated in situations where NGOs work in partnership with other NGOs, governments or even the for-profit sector, where efforts to disentangle who did what and with effects may be difficult to discern. And how might an inability to measure impacts in complex social programs push NGOs (and organizations more generally) towards safer projects where impacts are more tangible and thus easier to account for?

## 6. Conclusion

NGOs and other non-profits are immensely important organizations both socially and economically. They are driven by diverse motives frequently underpinned by value-sets that can occasionally cause controversy (see: Unerman & O'Dwyer, 2006a, 2006b). They are inherently complex entities given the assorted stakeholders they serve, their diverse organizational structures, their combination of voluntary and paid employees, their reliance on diverse funding sources, and the complex issues they seek to address, ranging from alleviating poverty and social exclusion to promoting human rights, religious beliefs and specific ideologies. This complexity influences how they are controlled and held to account for their actions and impacts. Given their pervasiveness and influence on wider society, we contend that these organizations should not be considered as some sort of 'other' that is less 'worthy' of study than conventional profit-oriented organizations. In particular, we have argued that embracing the different characteristics and frequently unusual or atypical contexts evident in NGOs provides accounting scholars with a productive path towards enhancing our understanding of the relationship between accounting, organizations and society.

We have elaborated on a number of key themes associated with control and accountability in NGOs and non-profits embedded in the four Special Issue papers. These comprise the connection between values and beliefs and control and accountability, the link between control, accountability and transformation, and the role of stakeholder engagement in control and accountability processes. These themes all offer a better understanding of the practice, meanings and implications

of accounting and accountability both in the non-government/non-profit sector and in organizations more generally. They have enabled us to propose future theoretical and empirical research directions which could enrich our knowledge of how accounting emerges and operates in diverse organizational contexts with significant societal impacts. As we have only focused on a small selection of themes, we invite you to engage fully with the four Special Issue papers and respond positively to our suggestion to draw on and develop their insights and themes further.

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